



# The Influence of Implementing Government Accounting Standards Based on Competence With The Use of Accounting Information Systems as a Moderation Variable

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**General Background:** The implementation of accrual-based Government Accounting Standards (SAP) in Indonesia aims to enhance financial transparency and reliability following the issuance of Government Regulation No. 71 in 2010. **Specific Background:** In Central Java, while the provincial government has successfully adopted accrual-based SAP, discrepancies remain at district and city levels, affecting the attainment of Unqualified Opinions (WTP) on financial reports. **Knowledge Gap:** Previous studies have shown mixed results regarding the impact of Human Resource (HR) quality and Internal Control Systems on SAP implementation, with the moderating role of Accounting Information Systems (AIS) underexplored. **Aims:** This study investigates the influence of HR quality and Internal Control Systems on the successful implementation of accrual-based SAP, with AIS as a moderating variable, within the Central Java Provincial Government's OPDs. **Results:** The study finds that HR quality positively impacts SAP implementation, while internal control systems do not. AIS weakens the relationship between HR quality and SAP success and does not moderate the effect of Internal Control Systems on SAP implementation. **Novelty:** This research highlights the unexpectedly weakening role of AIS in HR quality's impact on SAP success, challenging existing assumptions about AIS's moderating capabilities. **Implications:** The findings suggest a need for tailored AIS utilization strategies that consider specific contextual factors and HR characteristics, ensuring these systems enhance rather than hinder accrual-based SAP implementation in governmental contexts.

**Keywords:** Human Resources Quality, Internal Control Systems, Utilization of AIS, Accrual-based SAP

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## INTRODUCTION

In the introduction, the writer must state the purpose and urgency of the research at the end of the introduction. At the time of implementation of Law no. 17 of 2003, the government introduced SAP which has an Accrual Based Decision No. 71 issued by the Government in 2010 concerning the implementation of an accrual-based accounting system, in order to obtain reliable financial reports and can be used as a guide for decision-making in the administration of government, namely the state, regional government and government circles regarding the implementation of existing organizations in submitting financial reports therefore the director of finance regions can create transparency and accountability ([Wawointana et al., 2021](#)).

The situation in the last 5 (five) years in Indonesia in the implementation of accrual-based SAP has given rise to various Unqualified Opinions (WTP), therefore the results of Regional Government Financial Reports (LKPD) throughout Indonesia have increased. In 2016, 378 out of 541 local government financial reports (70%) received an Unqualified Opinions, while in 2020 as many as 486 out of 541 local government financial reports (90%) received an Unqualified Opinions ([BPK RI, 2021](#)). Even though it grew quite large, it was found that 55 local government financial reports still did not receive Unqualified Opinions. Due to discrepancies between local government financial reports and state accounting standards or insufficient evidence to support the integrity of local government financial reports, as well as problematic internal control system weaknesses. (Sustainable & Dewi, 2020).

Central Java Province is a province that has been successful in implementing accounting standards that have an accrual basis. Evidenced by Central Java LKPD Examination data.

[\[Figure 1 about here\]](#)

This data proves that the Government of Central Java has succeeded in implementing accrual-based SAP therefore it gets the WTP opinion results in the LKPD Examination Report. However, there have been LKPDs at the district or city level that have received WDP opinions, for the last 5 years. Thus, this situation is known to the local government in the process of preparing and implementing SAP which has an overall accrual basis that really needs attention ([Pattiasina & Yamin Noch, 2019](#)).

The first variable used to predict the impact of competency-based SAP implementation is the quality of human resources. The higher the quality of human resources, the higher the competence of human resources ([Binawati & Susliyanti, 2020](#)). Research by [Pattiasina & Yamin Noch \(2019\)](#), Binawati & Susliyanti (2020) shows that HR has a positive and significant effect on the application of accrual accounting. In contrast, in [Jantong et al \(2018\)](#), the quality of human resources has no significant effect on the willingness to apply accrual-based accounting principles.

The second variable obtained is the Internal Control System which involves human resources and technology-based information systems. Weak internal controls make it difficult to detect fraud during the accounting process, therefore the auditor's findings are invalid ([Lestari & Dewi, 2020](#)). Research by Salsabila & Nurharjanti (2022) states that SPI has a positive and significant effect on the application of competency-based government accounting standards. [Rahayu \(2020\)](#) explains that SPI has no significant effect on balance sheet quality.

The effect of inconsistency between independents and dependents in previous research is due to the fact that ethical standards are not applied to employees to make strict judgments about procedural violations. This highlights the variable that is suspected of explaining the independent variable with the dependent variable, namely the moderator variable as the third variable Using Accounting Information Systems.

The third variable is a moderating variable whose function is to modify or be used to strengthen and weaken the relationship between the independent variables and the dependent variable. The use of AIS is a system for collecting, explaining and also reporting company operational and financial information, which will receive valid (accurate) and reliable information ([Binawati and Nindyaningsih, 2020](#)). A study by [Sutrisna et al. \(2021\)](#) also claim that the use of AIS can mitigate the positive and significant impact on the application of accrual accounting standards.

AIS is considered as a relevant moderating variable because it has an important role in the process of collecting, explaining, and reporting operational and financial information of an organization. The importance of AIS as a moderating variable is reflected in its ability to influence the interaction between human resources and the system. In addition, the use of AIS is also considered to have an impact on the effectiveness of internal control. Therefore, AIS not only serves as a tool for managing financial information, but can also play a key role in determining the extent to which the quality of human resources and the effectiveness of the internal control system can affect the successful implementation of accrual-based SAP.

The inconsistencies between previous research related to the influence of the quality of human resources, internal control systems, and the implementation of accrual-based SAP in the government environment. This study aims to empirically prove the effect of the quality of human resources and the internal control system on the successful implementation of accrual-based SAP in the OPD of the Central Java Provincial Government using the accounting information system (AIS) as a moderating variable. This research has an urgency that is encouraged by the need for reliable financial reports and transparency in decision making in government, and the phenomenon of increasing local government financial reports that obtain unqualified opinion.

This research also aims to address this gap by empirically investigating the influence of these factors, in addition to the role of AIS as a moderating variable, on the implementation of

accrual-based SAP in the OPD of the Central Java Provincial Government. Thus, this research is expected to provide a more comprehensive and in-depth understanding of the factors that influence the successful implementation of accrual-based SAP in the government environment.

## LITERATURE REVIEW

The theory carried out in research here uses *stewardship* theory. *Stewardship* theory was originally discovered by (Donaldson & Davis, 1991) which explains a management condition that does not have the needs of the individual itself but is more concerned with the principal. The theory shows when the main results are aimed at the interests and success of the organization. Stewardship theory has a perspective that leads to long-term information, transparency, accountability and empowerment, increased performance, trust and low power. According to Clarke (2004) in (Zoelisty & Adityawarman, 2014). In this theory, managers say that what is more important is credibility or what is often called public trust. The advantage of stewardship theory is to produce higher quality information.

### *HR quality and the successful implementation of accrual-based SAP*

Human resources are the capabilities of certain individuals or institutions established in an organization therefore they can achieve various goals or authorities therefore these goals are achieved efficiently and effectively. Competence is demonstrated by educational background, skills in performing visible tasks and the existence of various trainings (Pattiasina & Yamin Noch, 2019). Research conducted by Pattiasina & Yamin Noch (2019) claims that it has a positive and significant effect on the application of accrual accounting, this opinion is supported by research by Niagawan et al (2020) and research by Sutrisna et al (2021) which states that the quality of human resources has a positive impact on the application of accrual-based government accounting principles. From this explanation, the hypothesis is:

H1 = HR quality has a positive effect on the successful implementation of accrual-based SAP

### *SPI and the successful implementation of accrual-based SAP*

Internal control is the process of being able to show, control, and assess resource-based organizations. The internal control system is a method of action that has an integral process in carrying out routine activities by leaders and all employees in order to obtain appropriate results, adequate objectives accompanied by activities carried out efficiently and effectively, regulations in law in accordance with activities carried out, financial reporting can be relied on, as well as observation of state assets (Mene et al., 2018). This research is also supported by Pattiasina & Yamin Noch (2019), as well as research by Nastiti & Nisa (2022) which states that SPI shows a positive and significant influence on the application of

accrual-based government accounting standards. From this explanation, the hypothesis is:

H2 = SPI has a positive effect on the successful implementation of accrual-based SAP

### *Utilization of AIS moderates the influence of HR on the successful implementation of accrual-based SAP*

The existence of HR is a factor that is formed due to the successful implementation of SAP accrual-based on an ongoing basis, to present financial information therefore users can benefit, HR through appropriate and mature skills in the use of adequate accounting and technological programs. The use of AIS is intended to help and create useful information for users. Khairudin (2017) states that HR competence has a positive and significant effect on the relationship between information technology utilization and quality of regional financial reports according to research by Sutrisna et al (2021) which states that HR quality is moderated by the use of accounting information systems that have a positive and significant effect on the application of accrual-based government accounting principles. From this explanation, a hypothesis can be formulated, namely:

H3 = Utilization of AIS (Strengthening) the relationship between the HR Quality and the successful implementation of accrual-based SAP

### *Utilization of AIS moderates the influence of SPI on the successful implementation of accrual-based SAP*

The Internal Control System involves human resources and information communication technology systems. Internal Control System, namely system compliance carried out by employees by utilizing an accounting information system by implementing it according to government accounting standards on an accrual basis and improving quality financial reports. An accounting information system that is useful and good has an influence on the accuracy, accuracy and appropriateness of the information disclosed and shown in regional regional financial reports. Research by Pattiasina and Yamin Noch (2019) and research by Nastiti and Nisa (2022) show that there is a significant positive effect of SPI on the application of accrual-based government accounting standards. From this explanation, the hypothesis is:

H4 = Utilization of AIS (Strengthening) the relationship between the Internal Control System and the successful implementation of accrual-based SAP

## METHODOLOGY

This study is a causal comparative study with a quantitative approach. The purpose of the type of causal comparative study is to investigate possible causal relationships by examining

them, then the causal factors that make relationships possible ([Sugiyono, 2016](#)).

The main objective of the casual comparative design is the ability to identify and evaluate the causal influence between the variables of the research. In this approach, researchers are able to explore the possible causal relationships between the quality of human resources, internal control systems, utilization of accounting information systems, and the successful implementation of accrual-based SAP in the OPDs of the Central Java Provincial Government. This study design also allows researchers to test causal hypotheses that have been formulated previously.

## POPULATION AND SAMPLE

The data collection method of this research involves distributing questionnaires to 38 OPDs of the Central Java Provincial Government. This questionnaire is designed to collect primary data directly from respondents involved in the implementation of accrual-based SAP.

The sampling strategy used in this study consisted of a saturated sample with 38 OPDs of the Central Java Provincial Government as a sample that allows accurate representation, but the results of the study are still limited in generalization or application to a wider population due to the representation of a particular sample that cannot be directly applied to similar populations outside the sample studied.

## DATA ANALYSIS TECHNIQUE

The structural equation modeling (SEM) process in this study involves the use of Partial Least Squares (PLS) analysis as a variable-based statistical analysis technique. The steps involved in this method include the development of measurement models and structural models. PLS analysis generally consists of two submodels, namely: Descriptive Statistical Analysis, Measurement model or external model; Composite Reliability, Convergent Validity, Discriminant Validity, Cronbach's Alpha and Structural model or internal model: R-squared (R<sup>2</sup>), Effect Size (F-squared), Predictive Significance Q<sup>2</sup>, Model Fit (path coefficient).

In assessing the validity and reliability of measurement instruments, specific techniques used include factor analysis to validate constructs, ensure composite reliability, and establish convergent and discriminant validity. Convergent validity is evaluated by examining the loading factors of indicators that are supposed to measure the same construct. Discriminant validity was evaluated by examining the Average Variance Extracted (AVE) of each variable, ensuring that each variable had an AVE greater than 0.5. Composite reliability is measured by calculating the Composite Reliability value, while internal reliability is measured by Cronbach's Alpha.

With PLS analysis, calculations and interpretations include evaluating descriptive statistics such as mean, minimum, maximum, and standard deviation for each variable. In

addition, the analysis also involves the calculation of R-squared (R<sup>2</sup>) to measure how well the internal model explains the variability of the dependent variable, as well as effect size (F-squared) to assess the strength of the relationship between the variables. The predictive significance of Q<sup>2</sup> is also evaluated to measure how well the model predicts the dependent variable. The model fit, or path coefficient, is also taken into account to evaluate the extent to which the model fits the observed data.

The ethical treatment of this study was that the confidentiality of the participants' data was guaranteed through informed consent prior to data collection and was carefully maintained without disclosing personal information that did not have clear permission. The process of data collection, analysis, and writing were conducted accurately and transparently, facilitating replication of the study and maintaining the integrity and credibility of the study.

## RESULTS

The data of this study is the primary data and data collection directly from the Central Java Provincial Government OPD. Data collection was done by distributing questionnaires. A total of 38 OPDs were used for this study, namely the OPDs of the Central Java Provincial Government. The sampling method uses saturated samples therefore the total sample is equal to the total population.

### Descriptive Analysis

[\[Table 1 about here\]](#)

According to the results of the descriptive statistics analysis in [Table 1](#) above, the average (Mean) of the successful applications of accrual-based SAP is 22.57, the minimum is 18, the maximum is 25, and the standard deviation value is 2.65. The average (Mean) of personal quality is 21.51, the minimum is 16, the maximum is 25, and the standard deviation value is 2.605. The average value (Mean) of the internal control system is 21.43, the minimum value is 17, the maximum value is 25, and the standard deviation value is 2.355. The average value (Mean) of the use of accounting information systems is 21.46, the minimum is 16, the maximum is 25 and the standard deviation value is 2.627.

### Discriminant Validity

[\[Table 2 about here\]](#)

According to the [table 2](#), it shows that the AVE value of the variable Success in implementing accrual-based SAP (Y) is > 0.51 or 0.645, for the HR Quality variable (X1) > 0.5 or 0.587, for the SPI variable value (X2) > 0.5 or 0.638, for the variable AIS Utilization (Z) > 0.5 or 0.646. Thus, it can be concluded that each variable has returned *Discrimination validity* or meets the test.

## Convergen Validity

[\[Table 3 about here\]](#)

According to the [table 3](#), it shows that there are no indicators with a loading factor  $< 0.70$  therefore the indicators listed in the table can be used. However, to be able to prove more, it can be seen from several test values such as *Discriminant validity*, *Composite Reliability* and *Cronbach's Alpha*

## Composite Reliability and Cronbach's Alpha

Based on [table 4](#), the composite reliability value generated for each variable of Successful Accrual-based SAP Implementation, Quality of HR, SPI, and AIS Utilization is  $> 0.7$ . Therefore, the composite reliability test has been fulfilled or reliable. The results of Cronbach's Alpha for each variable SAP implementation success based on expertise, HR quality, SPI and AIS usage  $> 0.7$ . Thus, these results may indicate that each variable in the study satisfied Cronbach's Alpha rule of thumb, thus it can be concluded that all variables have a high level of confidence and are called reliable variables.

[\[Table 4 about here\]](#)

## Hypothesis Test

From the results of testing the effect of HR quality and internal control systems on the successful implementation of performance-based SAP when AIS is used as the central OPD moderator variable. The provincial government of Java is partially and moderately related to the previously mentioned hypothesis in [table 5](#).

[\[Table 5 about here\]](#)

## DISCUSSION

### *The Influence of Human Resource Quality on the successful implementation of accrual-based SAP*

The path coefficient is used in structural analysis to measure the strength and direction of the relationship between independent and dependent variables. Statistical significance is measured through the P-value, and its interpretation provides an understanding of the strength and significance of the relationship between variables. P-value less than the significance level (usually 0.05) indicates the statistical significance of the relationship.

From the results of data processing using the SmartPLS application, the results obtained in the form of the variable HR quality have a positive effect on the successful implementation of accrual-based SAP in the Government of Central Java as evidenced by the path coefficient value  $> 0$  which indicates a positive direction (0.345), and has a P-Value  $< 0.05$  of (0.039). This shows that improving the quality of human resources will affect the implementation of SAP which has a skill base to succeed and improve.

This study has findings that are relevant to *Stewardship theory* which reveals understanding of HR and improving the quality of SAP accrual-based HR is needed to avoid errors in financial reporting. This finding is also consistent with previous research conducted by [Pattiasina & Yamin Noch \(2019\)](#), [Niagawan et al \(2020\)](#), and [Sutrisna et al \(2021\)](#). All of these studies show that the quality of human resources (HR) has a positive effect on the successful implementation of accrual-based SAP. In this study, the results of structural analysis with a path coefficient of 0.345 and a P-Value of 0.039 indicate that improving the quality of Human Resources (HR) who have knowledge and skills related to the accrual-based SAP system plays a key role in achieving implementation success. This means that the higher the quality of human resources who are skilled in using accrual-based SAP, the greater the likelihood of successful implementation of the system in the Central Java government environment.

This study is in line with previous research, but there may be differences in the context and scale of the research. This research provides specific contributions related to the Central Java Government, while previous studies may involve different contexts or environments. Therefore, this finding strengthens the consistency of results between studies conducted in various contexts and confirms the importance of HR quality in accrual-based SAP implementation.

### *The Influence of the Internal Control System on the successful implementation of accrual-based SAP*

The results of data processing with the SmartPLS application, namely the internal control system variables have no effect on the success of SAP implementation in terms of costs in the Central Java Government environment as indicated by the Path Coefficient value  $< 0 > 0.05$ . that the result is (0.670). This means that the internal control system of the Central Java Provincial Government is not fully ready and has not been able to monitor and control the implementation of accrual-based SAP, especially in terms of cost.

This study has significant results from Stewardship theory, which shows that SPI is a system that provides the benefits of information decision making by ensuring the accuracy, applicability and reliability of information presented in financial reports. The results of this study are in line with the data of [Rahayu \(2020\)](#) that the internal control system does not affect the quality of regional financial reports, thus it does not affect the successful implementation of SAP-based accruals.

The consistency between this study and previous research provides a strong basis for concluding that the internal control system may not be a key determinant of successful accruals-based SAP implementation in the local government context. These results may provide practical guidance for the Central Java Government and similar organizations that focusing on improving internal control systems may not be a top priority in efforts to improve accruals-based SAP implementation, and resources can be allocated to areas that are more critical or considered more strategic and can have a greater impact.

***Utilization of Accounting Information Systems moderates the influence of Human Resource Quality on the successful implementation of accrual-based SAP***

Based on the results of data processing using the SmartPLS application, the variable results obtained are the use of accounting information systems (minimizing) the relationship between the quality of human resources and the successful implementation of accrual-based SAP in OPD Central Java Province. (-0.367), and for P-Value <0.05, namely (0.049). This means that the use of AIS has a moderating impact on HR quality on the success of accrual-based SAP. However, the use of AIS undermines the quality of human resources in the successful implementation of accrual-based SAP.

The third hypothesis, namely the use of accounting information systems to moderate the effect of HR quality on the successful implementation of accrual-based government accounting standards, is rejected. Although this research found that the use of Accounting Information Systems (AIS) does not strengthen, even weaken the relationship between the quality of Human Resources (HR) and the successful implementation of accrual-based SAP, this finding is contradicted by previous research by [Sutrisna et al. \(2021\)](#). The study shows that the use of AIS can enlarge the relationship between the quality of HR and the successful implementation of competency-based SAP.

This hypothesis is rejected because the research findings show a negative impact of AIS use on the relationship between HR quality and the successful implementation of accrual-based SAP. This difference can be caused by contextual factors or differences in research methods. The finding that the use of AIS actually weakens the quality of human resources in the successful implementation of accrual-based SAP is an unexpected result and may provide additional insight into the complexity of the relationship between these variables. A more in-depth interpretation and further research may be needed to understand the factors underlying this finding.

In Stewardship theory, the importance of the integrity and reliability of information disclosed and displayed in financial statements is the main focus. If AIS is not used optimally, this can undermine trust in HR and reduce the success of SAP implementation. Therefore, stewardship practices must ensure that the use of AIS is effectively integrated with the quality of HR in order for organizational goals to be achieved. The practical implication of these findings is that AIS implementation should consider contextual factors and HR characteristics to ensure that AIS supports, rather than hinders, the successful implementation of accrual-based SAP. In this case, the role of Stewardship theory, which includes trust and responsibility, becomes crucial to maintain the integrity and effectiveness of the accounting information system implementation. Management must ensure that AIS is used as a tool that supports the responsibility and integrity of HR, so that organizational goals in implementing accrual-based SAP can be achieved effectively and efficiently.

Thus, the rejection of this hypothesis provides an opportunity for further investigation to understand the dynamics between

the use of AIS, the quality of human resources, the success of accrual-based SAP implementation, and the potential mediating or moderating variables that may affect the results.

***Utilization of the Accounting Information System moderates the effect of the Internal Control System on the successful implementation of accrual-based SAP***

From the results of data processing using the SmartPLS application, the results of the AIS Usage variable cannot moderate the relationship between the internal control system and the successful implementation of competency-based SAP in the Central Java Provincial Government which is highlighted by the value of the path coefficient > 0 which indicates a positive direction with a value of (0.061), and for P-Value > 0.05, namely (0.754). By this means the use of AIS has no moderating effect on SPI on the success of SAP capabilities. Therefore, the use of AIS neither strengthens nor weakens the control system in the successful implementation of skills-based SAP.

The fourth hypothesis in this study, namely the use of the accounting information system, moderates the effect of the internal control system on the successful implementation of accrual-based government accounting standards, was rejected. This means that the use of AIS in government has not gone well, namely as a support for financial reports that are appropriately presented in government regulations, and also the implications for the effectiveness of the use of accounting information systems in the OPD of the Central Java Provincial Government is still inadequate, especially in the elements of regulated software use by law as a special concern of the OPD of the Central Java Provincial Government.

The results of this research indicate that the use of Accounting Information Systems (AIS) has no ability to moderate the relationship between the Internal Control System and the successful implementation of accrual-based government accounting standards in the Central Java Provincial Government. This research contradicts the findings of [Pattiasina and Yamin Noch \(2019\)](#) and the research of [Nastiti and Nisa \(2022\)](#) which show a significant positive effect of the implementation of accrual-based government accounting standards.

This hypothesis was rejected because the research showed that the use of AIS was unable to moderate the relationship between SPI and the successful implementation of accrual-based government accounting standards. The cause of hypothesis rejection could be derived from differences in the research context, suboptimal implementation of AIS, or other factors that may have influenced the results.

In Stewardship theory, the management of financial information that has integrity and can be trusted is very important. The practical implication of this study is that the Central Java Provincial Government may need to increase the optimization of the use of Accounting Information Systems (AIS) as a tool that can support responsibility and integrity in

maintaining the successful implementation of accrual-based government accounting standards.

The finding that the utilization of AIS has not worked well in the Central Java government as a support for financial reporting and the effective use of SPI can be considered as an unexpected finding. It may indicate the existence of specific barriers or constraints that have not been clearly identified in the implementation of AIS in the environment.

Further discussion and follow-up research may be needed to explore the factors that influence the relationship between SPI, AIS, and the successful implementation of accrual-based government accounting standards in the Central Java Provincial Government. In addition to exploring the factors that influence the relationship between SPI, AIS, and the successful implementation of government accounting standards, further research could focus on improving stewardship practices that can strengthen the integrity of financial information and increase the effectiveness of Accounting Information Systems within the Central Java government.

## CONCLUSION

HR Quality (X1) has a positive effect on the successful implementation of accrual-based SAP in the Central Java Provincial Government OPD. This shows that by improving the quality of human resources, it affects SAP implementation with accrual-based success and growth. The Internal Control System (X2) has no effect on the successful implementation of accrual-based SAP in the Central Java Provincial Government OPD. Because it is not sufficiently prepared and does not fulfill its role as a guide and monitor of an accrual-based SAP implementation. Utilization of the AIS has a moderating effect on HR Quality on the successful implementation of accrual-based SAP. However, the use of AIS weakens the quality of human resources on the successful implementation of accrual-based SAP in the Central Java Provincial Government OPD. This is because there has not been proper utilization of AIS and in accordance with accrual-based SAP for use by HR. Utilization of the Accounting Information System cannot moderate the relationship between the Internal Control System and the successful implementation of accrual-based SAP in the OPD of the Central Java Provincial Government. It was not sufficient for the effective use of the OPD accounting information systems of the Central Java Provincial Government, especially in the use of software. The potential for research using other variables on the successful implementation of accrual-based SAP is 60.8%, thus further research can be repeated and added other variables such as environmental/condition variables, regulations applied, and etc which might be used as a reference for further research.

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## List Of Tables

1. Descriptive Analyze .....	82
2. Discriminant Validity (AVE) Test Results .....	83
3. Convergent Validity Results .....	84
4. Composite Reliability and Cronbach's Alpha .....	85
5. Overall Hypothesis Test Results .....	86

**Table 1 / Descriptive Analyze**

Variable	Minimum	Maximum	Mean	Std. Deviation
SAP Accrual Basis	18	25	22,57	2,465
Quality of HR	16	25	21,51	2,605
SPI	17	25	21,43	2,355
AIS	16	25	21,46	2,627

Source: Primary data is processed, 2022

**Table 2 / Discriminant Validity (AVE) Test Results**

Variable	Average Variance Extracted (AVE)
Implementing Accrual-Based SAP (Y)	0,645
Quality of HR (X1)	0,587
SPI (X2)	0,638
AIS Utilization	0,646

Source: Primary data is processed, 2022

**Table 3 / Convergent Validity Results**

	Implementing Accrual-Based SAP (Y)	Quality of HR (X1)	SPI (X2)	AIS Utilization (Z)	Remark
Y1	0,747				Valid
Y2	0,798				Valid
Y3	0,882				Valid
Y4	0,826				Valid
Y5	0,755				Valid
X1		0,735			Valid
X2		0,785			Valid
X3		0,729			Valid
X4		0,734			Valid
X5		0,844			Valid
X2.1			0,78		Valid
X2.2			0,743		Valid
X2.3			0,851		Valid
X2.4			0,815		Valid
Z1				0,852	Valid
Z2				0,746	Valid
Z3				0,786	Valid
Z4				0,824	Valid

Source: Primary data is processed, 2022

**Table 4 / Composite Reliability and Cronbach's Alpha**

	<b>Cronbach's Alpha</b>	<b>Composite Reliability</b>	<b>Remark</b>
<b>Implementing Accrual-Based SAP (Y)</b>	0,862	0,901	<b>Valid</b>
<b>Quality of HR (X1)</b>	0,827	0,877	<b>Valid</b>
<b>SPI (X2)</b>	0,816	0,875	<b>Valid</b>
<b>AIS Utilization (Z)</b>	0,822	0,879	<b>Valid</b>

Source: Primary data is processed, 2022

**Table 5 / Overall Hypothesis Test Results**

Hipotesis	Path Coefficients	P-Value	Remark	Sig
<i>The Influence of Human Resource Quality on the successful implementation of accrual-based SAP</i>	0,345	0,039	Positive	Significant (<0,05)
<i>The Influence of the Internal Control System on the successful implementation of accrual-based SAP</i>	-0,079	0,67	Negative	Not Significant (>0,05)
<i>Utilization of Accounting Information Systems moderates the influence of Human Resource Quality on the successful implementation of accrual-based SAP</i>	-0,367	0,049	Negative	Significant (<0,05)
<i>Utilization of Accounting Information Systems moderates the effect of the Internal Control System on the successful implementation of accrual-based SAP</i>	0,061	0,754	Positive	Not Significant (>0,05)

Source : Primary data is processed, 2022

List of Figure

1. LKPD Examination Opinion Data ..... 88

Figure 1 / LKPD Examination Opinion Data



Source: <https://jateng.bpk.go.id/lhp-lkpd/>