

# **DETERMINANTS OF SUCCESSFUL IMPLEMENTATION OF ACCRUAL BASED ACCOUNTING SYSTEM FOR GOVERNMENT**

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## **Abstract**

Government accounting system in Indonesia based on Government Regulation No.71 of 2010 and Finance Minister Regulation No.270 of 2014. This regulation applies since January 1st, 2015 by an accrual-based application in Indonesia is SAIBA (Sistem Aplikasi Akuntansi Instansi Berbasis Akrual). Regardless of the preparation, for implementation there are still any things that need attention, it motivates Researchers to explore the factors that influence the success of accrual-based for government. This study investigates the relationship among competence of human resources, communications, means of support, organizational commitment and SAIBA toward successful implementation of accrual-based for governments.

The respondents are 85 operator of SAIBA, partner of KPPN Mataram. The research models using the structural model of analysis with Smart PLS 3.0. Analytical results show that SAIBA's application have a positive influence to successful implementation of accrual-based for government, but the competence of human resources, communications, means of support and organization's commitment does not have influence to successful implementation of accrual-based for government. Researchers had expectations about the results of this study are be consideration for the government and this business units to solving anything of a constraint in implementing accrual-based.

**Keywords:** successful implementation of accrual-based for government, the competence of human resources, communications, means of support, organizational commitment, SAIBA.

## **1. Introduction**

Presentation of the financial statements must comply with accounting standards as defined in Article 32 paragraph (1) of Law No. 17 of 2003 that the form and content of the report accountability of APBN / APBD prepared and presented in accordance with government accounting standards. This is reinforced in Article 51 paragraph (3) of Act No. 1 of 2004 to prepare financial statements that the central government / local government in accordance with accounting standards for Government (GAS). For that in 2005 the government issued Government Regulation No. 24 of 2005 concerning the Government Accounting Standards (GAS), which later in 2010 was replaced by a Government Regulation (PP) No. 71 on Government Accounting Standards (GAS).

Government accounting system (GAS) in Indonesia is divided into two large groups according to the structure of government, namely the Central Government Accounting System (CGAS) and the Local Government Accounting System (LGAS). Technical arrangements both types of accounting system are the responsibility of two different ministries where CGAS is governed by the Minister of Finance and LGAS regulated by the Minister of the Interior by observing the guidelines established by the Minister of Finance. This research will be focused on Central Government Accounting System (CGAS) for the implementation of the rules and policies CGAS same applies in general and to the implementation of state finance in Indonesia while the LGAS there are elements of government policies of each region. As for who will present the report by CGAS is Unit of the Central Government (UCG) consisting of the working unit which shelter under the Ministry or State Agency and the accounting unit at the Local Government are manage the state budget.

Implementation of the CGAS is governed by the Minister of Finance, therefore, to support the implementation of PP No. 71 Year 2010 Ministry of Finance issued the Finance Minister Regulation number 270 / PMK.05 / 2014 on the application of accrual accounting standards on the central government, which in Article 2 and Article 6 set out accrual-based SAP is start applied 2015 and entered into force on 1 January 2015. However, in the case of integrated applications can't be implemented, the financial

statements are prepared using Accrual Based Application Systems in Indonesia is Sistem Akuntansi Instansi Berbasis Akrua (SAIBA).

The accrual-based is a new policy, all relevant parties are expected to participate to make it successful. Successful implementation of a policy, as stated by Edward III is influenced by several factors, including the communication and resources. Good communication is needed so that policy makers and implementers have the same understanding of what they do. The availability of resources in the form of competent human resources and adequate facilities are also a contributing factor of success in implementing a policy.

Competent human resources will not even be able to work optimally if not supported with adequate facilities. *Software* applications have been prepared by the Ministry of Finance, but to operate the application is certainly in need of means of support in the form of a computer device according to the specifications required to run the application. The more advanced the technology is also required to follow the rhythm Unit so that the support device also must keep up with technology. So, the accrual-based for GAS implementation requires substantial funds and a long time, for it is not only the commitment of organizational commitment of employees but also the commitment and political support of leaders as decision makers in government is also very necessary.

Some researchers had previously tried to analyze readiness of the government in order to implement full accrual them Azhar (2007), Ramdani (2012), Witantri (2012), Ardiansyah (2013), Aventana, *et al* (2014), Sugiarto and Alfie (2014), Kristyono *et. al* (2014), Norfaliza (2015), Wahyu (2015), and Najati (2016). While the study was conducted in 2017, which at the moment implementing accrual basis in the sector of the government has been going on for two years hence researchers are motivated to reexamine the variables that have been tested previously associated with the phenomena that exist today that there are still some obstacles application in the preparation of the financial statements that are characterized by frequent application *updates* so that phenomenon is repeated every year delay in the preparation of monthly financial reports, especially in the first half despite a series of arrangements were made long before the rule is enforced.

Based on the phenomenon that has been described previously, researchers are interested in knowing whether the competence of human resources, communications, means of support, organizational commitment, and application SAIBA affect the successful implementation of accrual-based government accounting system? So the purpose of this study was to obtain empirical evidence that the competence of human resources, communications, means of support, organizational commitment, and application SAIBA affect the successful implementation of accrual based accounting system for government.

## **2. Assessing Libraries and Hypothesis Development**

### *2.1 Assessing Library*

#### *2.1.1 Models of Public Policy Implementation Approaches*

There are several models of such public policy implementations approach developed by Edward III (1980) in Agustino (2006: 149) calling implementation model of public policy with *Direct and Indirect Impact on Implementation*. The approach was stated that there are four factors that determine the success of the implementation of a policy of communication, resources, disposition and bureaucratic structure.

#### *2.1.2 Contingency theory*

According Etzioni (1985) in a book entitled "*Modern Organization*" in Kristiawati (2015) theory contingencybased on the idea that the management of the organization can run well and smoothly when the leader of the organization is able to pay attention and solve the specific situation at hand and each situation must be analyzed own. According to Stoner et al., (1996: 47) in Kristiawati (2015) approach to contingency or situational approach is a view that the best management techniques contribute to the achievement of organizational objectives may vary in different situations or environments.

#### *2.1.3 Accrual Based Government Accounting System*

To support the success implementation accrual basis in the government sector as stipulated in Regulation 71 of 2010 on government accounting standards, the Ministry of Finance issued regulations regarding the implementation of accrual based government accounting standards as outlined in the finance minister rules (FMR) number 270 / PMK.05 / 2014 where the article 1 explained that the accounting system for government (GAS) accrual is the accounting principles applied in preparing and presenting the financial

statements of the government, which recognizes revenues, expenses, assets, debt and equity in the statement of financial accrual basis, and recognize the revenue expenditure and financing in reporting the implementation of the budget on the basis set out in the State budget.

In the application of the accrual-based for GAS in the FMR confirmed that the implementation of SAP accrual in central government uses the integrated application. The integrated application produces accrual-based financial statements. The related integrated applications related to the management of the state budget process, implementation, and reporting of the State Treasurer and the State Ministry/ Institution. Integrated application in question is the Treasury System and the State Budget in Indonesia is SPAN (*Sistem Perbendaharaan dan Anggaran Negara*) for the General Treasurer and Financial Institutions Application System for the working unit. However, as these integrated applications can't be implemented accrual-based financial statements are prepared using the accrual-based application in Indonesia is SAIBA (*Sistem Aplikasi Akuntansi Instansi Berbasis Akrual*). The ministerial regulation comes into force on January 1, 2015.

#### *2.1.4 Accrual-Based SAP Implementation success*

The success of a change of government accounting toward accrual basis in order to produce the financial statements more transparent and more accountable requires effort and cooperation from various parties. The challenges in the implementation of accrual-based SAP on the Indonesian government by Simanjuntak (2010) in Amriani (2014) are: the accounting and information technology (IT) based system, the commitment of the management, the availability of competent human resources, resistance to change, and the environment / society.

#### *2.1.5 Competence of Human Resources (HR)*

According to Edward III in Agustino (2006: 151) staff or human resources are the main resources for policy implementation. Failure is often caused because the staff where not sufficient and competent in their field therefore indispensable adequacy of staff with the necessary skills and abilities (incompetent and incapable)

### *2.1.6 Communication*

Herbert (1981) in Ardiansyah (2013) defines communication as a process in which there is a transfer of knowledge from one person to another with the intention of achieving some specific objectives.

### *2.1.7 Means of Support*

Means of support in the form of information technology such as *hardware* and *software* that is adequate in the implementation of accrual-based SAP. PMK based on 270 2014 this accrual-based for GAS implementation using an integrated application, therefore it is very necessary computer equipment and Internet networks are sufficient.

### *2.1.8 Organizational commitment*

According Simanjuntak (2005) the strong support of the leadership is the key to the success of a change. A strong commitment will encourage individuals to strive to achieve organizational goals. Meyer et al in Elya *et.al* (2010) in Kristiawati (2015) states that the extent of the commitment is the degree of engagement of a person in the organization and the strength of his identification with a particular organization.

### *2.1.9 Applications SAIBA*

In the case of Integrated Application System as described in the PMK 270 can't be executed, then the accrual-based financial statements are prepared using the accrual-based application in Indonesia is SAIBA (*Sistem Aplikasi Akuntansi Instansi Berbasis Akrual*). This application is provided by the Ministry of Finance.

## **2.2 Hypothesis Development**

### *2.2.1 Human Resources (HR) Competency relationship to the successful implementation of accrual-based SAP.*

Human resources are the main perpetrators of policy makers and implementers therefore HR competence is very noteworthy. HR competencies in this regard is the competence of the operator who needs to be special attention, the operator must not only be mastered how to operate the application, but

also must understand the basics of accounting. Conditions that exist in some work units still many operators who have an-understanding SAIBA applications in the field of basic accounting are minimal even do not have a basic understanding of accounting at all and do not have the educational background of accounting. Competent human resources to support the successful implementation of accrual-based SAP but with the condition of many operators who do not understand the basics of accounting will be an obstacle at the time of preparation of the financial statements.

Previous research on the effect of HR on the success implementation SAP has been done by Sugiarto and Alfian (2014), which concluded that human resource factors affect the successful implementation of accrual accounting based government accounting standards, in line with empirical research conducted by Azhar (2007), Witantri (2012), Kristiyono, *et.al* (2014), Adventana (2014), and Mohamed Azmi (2014), Kristiyawati (2015) and Ardiansyah (2013). The different results presented by Ramdani (2012) and Wahyu (2015) that HR does not affect the accrual berbasis SAP implementation. Based on the above explanation formulated hypothesis:

***H<sub>1</sub>*** : *Influential HR Competency to Accrual Based Sap Implementation Success.*

### *2.2.2 Relationship Communication on Accrual-based SAP Implementation Success.*

Communication determining success in achieving the objectives of public policy implementation (Agustino, 2006: 150). The theory is consistent with the results of empirical research conducted by ardiansyah (2013), Ouda (2014), Jalad (2015) and Wahyuni (2015), but different results concluded by Adventana (2014) that the information and communication technology does not affect the implementation of the accrual-based for GAS. Good communication must be made between work units with KPPN as the proxy of BUN and with other fellow partner to get information quickly and accurately in the implementation of accrual-based SAP. If in the process of knowledge transfer occurs poor communication it will be an obstacle in the implementation of the policy. Based on the above explanation formulated hypothesis:

***H<sub>2</sub>*** : *Influential Communication Success Against Accrual-Based SAP Implementation.*

### *2.2.3 Supporting relationship to the success of accrual-based SAP Implementation*

Edward III in Agustino (2006: 152) states that in the absence mean of supporting the implementation of the policy will not succeed. The need for a means of support in the implementation of accrual-based SAP in line with the results Azhar Research (2007), Witantri (2012), Kristyono, *et.al* (2014) Kristiawati (2015), Wahyu (2015) and Norfaliza 92 015), which show that a means of support influence to Accrual-based SAP implementation. However, the results of research Sugiarto and Alfian (2014) showed that the means of support does not affect the accrual-based SAP implementation.

The availability of means of support will help accelerate the implementation of policies that support the successful implementation of accrual-based SAP, but if it is not supported by adequate means it will be an obstacle to implementation of the policy. Based on the above explanation formulated hypothesis:

***H<sub>3</sub>*** : *Supporting Success Against Influential Accrual-Based SAP Implementation.*

### *2.2.4 Relationship Success of Organizational Commitment Accrual-Based SAP Implementation.*

Implementation of a new policy needs support from all relevant aspects, not just the employee (operator) but also leadership as policy makers within each agency. Strong support from the leadership of a key outcome of a change, as well as with the successful implementation of accrual-based SAP is strongly influenced by the support and commitment of the leadership because it takes a long time and considerable expense. Otherwise it will be an obstacle in the implementation of accrual accounting in government. Based on the above formulated hypothesis:

***H<sub>4</sub>*** : *Commitment Against Influential Organization Successful of implementation Accrual-Based for Government.*

### *2.2.5 Relations SAIBA Application to the successful implementation of SAP-based Accrual*

Availability of supporting applications will help in overcoming obstacles in the implementation as stated by Ouda (2014) that one of the basic requirements that support the success of accrual-based SAP is to build the capacity of the right information technology and complex to adopt accrual accounting. This



variable was also previously investigated by Najati (2016), the research results show that the use SAIBA application does not affect the implementation of accrual-based SAP, while application SAIBA is a product of the finance ministry designed specifically for reporting on CGAS which produces accrual-based financial statements. Therefore, researchers are interested to reexamine these variables. The application system is good and easy to use (*user friendly*) will accelerate the process of financial reporting on an accrual basis, but if the application is difficult to use and often do update the application then it will hamper the process of preparing the financial statements. Based on the above formulated hypotheses:

*H<sub>5</sub> : Applications successful implementation SAIBA affect the accrual-based SAP.*

### **3. Research methodology**

#### *3.1. Population and Sample*

The population of this study is all SAIBA's operator in partner of KPPN Mataram number 252 units. Sample is determined by purposive sampling technique with unit criterion from Ministry / Institution which purely manages state budgets and in Mataram city that is number 129 units. Of all the questionnaires in the spread, 85 questionnaires are returned and can be processed, 18 questionnaires returned and only filled biodata operator concurrently people can become operators on two or more units in one agency and rest 26 questionnaire did not return.

#### *3.2. Variables and Measurement*

This study consists of five exogenous variables, namely the competence of human resources, communications, means of support, organizational commitment and SAIBA applications, as well as an endogenous variable that successful implementation of accrual-based SAP.

##### *3.2.1 HR competencies.*

HR competencies measured using five indicators developed from research Azhar (2007), Adventana (2014), Kristyono (2014), and Azman (2015). This indicator namely: educational background, an understanding of the task, skill for duties, experience and training carry out tasks that support the

implementation of the task. The questionnaire consisted of eleven questions by adopting a five-level Likert scale.

### *3.2.2 Communication*

Communication variables measured using four indicators developed from research conducted by Ardiansyah (2013) and in accordance with the theory advanced by Edward III. The indicator is the transmission, ease of accessing information, clarity of information and consistency of information. The questionnaire consists of four questions by adopting a five-level Likert scale.

### *3.2.3 Means of support*

Means of support measured using five indicators developed from research Dora (2014) and Adventana (2014). The indicator is hard ware availability, suitability application for supporting device with the latest version, the availability of software, network availability and budget support. The questionnaire consisted of five questions by adopting a five-level Likert scale.

### *3.2.4 Organizational commitment*

Organizational commitment was measured using five indicators be developed from research conducted by Kusuma (2013) and Ardiansyah (2013). Proficiency level indicator which is a commitment of operators, the responsibility of the operator, satker leadership commitment, support and participation satker leadership and innovation. The questionnaire consisted of five questions by adopting a five-level Likert scale.

### *3.2.5 Applications SAIBA*

Saiba application variables were measured using five indicators developed from research Najati (2016). The indicator is usefulness, convenience, suitability of the application results in the format of financial statements Based on the accrual basis, the accuracy of the results and data security in applications. The questionnaire consisted of five questions by adopting a five-level Likert scale.

### *3.2.6 Successful Implementation of accrual-based for Governments*

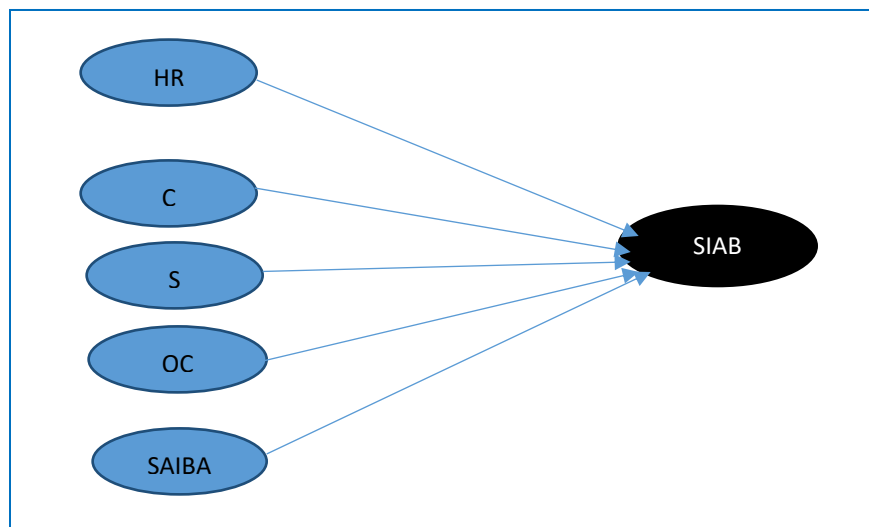
Successful implementation of accrual-based SAP is the dependent variable in this study. Rate accrual-based SAP's success is measured using five indicators developed from research conducted by Azhar

(2007) and Najati (2016). The indicator is the respondent's perception of the financial statements, the respondent's perception about the quality of financial statements, respondent perceptions of the benefits of reports accrual in decision making, perception of respondents regarding the transparency of financial statements after an accrual basis and lastly respondents' perceptions of the link between the financial statements based on accrual accountability the public sector. The questionnaire consisted of five questions by adopting a five-level Likert scale.

### 3.3 Data analysis

Analysis of the data used in this study first order confirmatory factor analysis with the help Smart PLS version 3.0. Structural model of this study are as follows:

**Figure 1 Model of Structural Research**



Structural equation model of this study are as follows:

$$\mathbf{SIAB} = \gamma_1\mathbf{HR} + \gamma_2\mathbf{C} + \gamma_3\mathbf{S} + \gamma_4\mathbf{OC} + \gamma_5\mathbf{SAIBA} + \zeta_1$$

Information:

- SIAB : Successful Implementation of Accrual-Based for Governments
- HR : HR Competency
- C : Communication
- S : Means of Support
- OC : Organizational Commitment
- SAIBA : Applications SAIBA
- $\gamma$  (Gama) : influence coefficient of exogenous variables on endogenous latent variables

$\zeta$  (Zeta) : error structural model

#### **4. Research result**

##### *4.1 Outer Evaluation Model*

Evaluation models outer performed to assess the validity and reliability of the outer models with reflexive indicators evaluated through convergent validity, discriminant validity and reliability for the block composite indicator (Ghozali and Latan, 2012: 77). The results of the evaluation of the first outer stage model for first order is 5 indicators that are otherwise not meet validity convergent because it has a loading factor  $<0.6$  and found to comply with the 24 indicators have validity Convergent loading factor  $> 0.6$ . Indicators which do not meet Convergent validity is SDM1 (0491), SP4 (0599), KO1 (0541), KO2 (0162) and KO5 (0514). Five indicators at the drop of a model and then re-tested. The evaluation results indicate that all of the outer models loading factor to meet the first order Convergent validity.

In addition to meeting the required loading factor, the value of the whole construct qualified of AVE Convergent validity requirements AVE value is  $> 0.5$ . PLS algorithm report also shows that all constructs dimension has good reliability because it has a composite reliability values  $> 0.7$ . The next step is to perform *bootstrapping* to see *significant* in T-statistic values in Table *outer loadings*. *Criteria T-statistic*  $> 1.99$  (5% alpha value, *two tail*). Pursuant to final calculations *bootstrapping* PLS on the menu, the value of T-statistics in Table *outer loading* show that the only variable that has the application SAIBA T-statistic values  $> 1.99$  were declared significant that the statistical value of the T-6021 and P Value 0.000  $< 0.025$ . While other variables are not significant because the T-statistic values less than 1.99 with a value KASI (1202), KO (1.1145), HR (0411) and SP (1803) and each value P Value for KASI (0230), KO (0253), HR (0681) and SP (0072).

**Table 1 Values AVE, Composite Reliability and Cronbach Alpha**

variables	AVE	composite Reliability	Cronbach Alpha
Competence HR (Human Resources)	0.627	0.870	0.763
Communication (C)	0.583	0.848	0.763
Means of Supporting (S)	0.687	0.897	0.846
Organizational Commitment (OC)	0.779	0.874	0.798
Applications SAIBA (SAIBA)	0.625	0.892	0.848
Successful implementation of accrual-based for Governments (SIAB)	0.642	0.900	0.861

4.2 Evaluation Inner Model

Evaluation inner models (structural models) aims to predict the relationship between latent variables. *Inner model* is evaluated by looking at the *R-square* value of endogenous latent constructs and T-statistic values in the table path coefficients for significance test bootstrapping through the menu. Rated R-square resulting from the evaluation of the inner workings of the model is 0.549 or 54.9% means that the variable Successful implementation of accrual-based SAP is explained by the variable HR, KASI, SP, KO and SAIBA amounted to 54.9%, while 45.1% is explained by other variables outside the model that is not investigated.

In addition to *R-square inner evaluation models* through *bootstrapping* menu also produce T-statistics that will be used to test the hypothesis. The results of T-statistics in Table path coefficients are presented below:

**Table 2 Path Coefficients**

	Original Sample (O)	Q Statistic (  O / Sterr  )	Hypothesis	Information
<b>C -&gt; SIAB</b>	0.150	1,202	H <sub>2</sub>	H <sub>2</sub> Rejected
<b>OC -&gt; SIAB</b>	-0109	1,145	H <sub>4</sub>	H <sub>4</sub> Rejected
<b>SAIBA -&gt; SIAB</b>	0587	6,021	H <sub>5</sub>	H <sub>5</sub> Received
<b>HR -&gt; SIAB</b>	0404	0411	H <sub>1</sub>	H <sub>1</sub> Rejected
<b>S -&gt; SIAB</b>	-0139	1,803	H <sub>3</sub>	H <sub>3</sub> Rejected

Equation research results are as follows:

$$\mathbf{KISAP = 0.40SDM + 0.15KASI - 0.14SP - 0.11KO + 0.59SAIBA + \zeta}$$

Information:

SIAP : Successful Implementation of Accrual Based Accounting System for Government

HR : HR Competency

KASI : Communication

SP : Means of Support

KO : Organizational Commitment

SAIBA : Applications SAIBA

$\zeta$  (Zeta) : Error Structural Model

## **5. Discussion**

### *5.1 Influence HR competencies to the successful implementation of accrual-based Accounting System for Government.*

Hypothesis testing results indicate that T-statistical value <t-table, namely 0411 <1.99. This means that HR competencies does not affect the successful implementation of accrual-based SAP. The results support the results Ramdani (2012) and Wahyu (2015) but not in line with the results of research conducted by Azhar (2007), Adventana (2014) and Kristyono (2014). The findings of this study that states that do not affect the competence of human resources accrual-based SAP implementation success may be due to the preparation of financial statements is done with the help of the application so that the educational background and a basic understanding of the science of accounting does not affect the process of preparing the financial statements. What is needed is the ability to operate a computer to manage the application.

### *5.2 Influence Communication to the successful implementation of accrual-based Accounting System for Government.*

Hypothesis testing results indicate that T-statistical value <t-table, which is 1,202 <1.99. This means that the Communication does not affect the successful implementation of accrual-based SAP. The results are consistent with the results of research conducted by Adventana (2014) but not in line with the results of research conducted by ardiansyah (2013), Ouda (2014) and of the Son and Ariyanto (2015). The findings of this study that states that the communication does not affect the successful implementation of accrual-

based SAP may be because the test results descriptive of respondents find it difficult to get the latest information about the various rules and application updates as well as still common interpretation of the double against a rule that be an obstacle to the implementation of accrual-based SAP.

*5.3 Influence Supporting the success of the implementation of accrual-based Accounting System for Government.*

Hypothesis testing results indicate that T-statistical value  $< T$ -table, namely  $1.803 < 1.99$ . This means that the means of support does not affect the successful implementation of accrual-based SAP. The results are consistent with the results of research conducted by Sugiato and Alfian (2014), but this is different with the results of research conducted by Azhar (2007), Kristyono *et al* (2014), Wahyu (2015) and Norfaliza (2015). The findings of this study states that the means of support does not affect the successful implementation of accrual-based GAS may be because some of there have not been supported by the adequate facilities both in terms of computers owned devices and networks as well as the lack of availability of funds for the procurement and maintenance of supporting facilities. Another caused that may occur due to a software application from the Ministry of Finance are not perfect.

*5.4 Influence Organizational commitment to the successful implementation of accrual-based Accounting System for Government.*

Hypothesis testing results indicate that T-statistical value  $< t$ -table, namely  $1.145 < 1.99$ . This means that organizational commitment does not affect the successful implementation of accrual-based SAP. The results are consistent with the results of research conducted by Ramdani (2012) and Ardiyansyah (2013), but not in line with the results of research Azhar (2007), Witantri (2012), Adventana (2014), Kristyono *et.al* (2014), Sugiarto and Alpian (2014), Putra and Ariyanto (2015). The findings of this study stated that the commitment of the Organization does not affect the successful implementation of accrual-based Accounting System for Government may be because based on descriptive respondent innovation to support the success of accrual-based SAP is still lacking, Unit only carry out instructions from the Treasury Office without seeking solution to facilitate the work as the operator.

### *5.5 Influence SAIBA application to the successful implementation of accrual-based SAP.*

Hypothesis testing results show that the T-statistical value  $> T$ -table, which is  $6,021 > 1.99$ . This means that the application SAIBA significant impact on the successful implementation of accrual-based SAP. This is consistent with the expectation of government designed this application for the preparation of accrual-based financial statements are set forth in the Regulation of the Minister of Finance (FMR) of 2014 number 270 / PMK.05 / 2014. Based on average respondents showed SAIBA application useful in the preparation of financial statements. The menus on the application easy to understand making it easier for operators who do not have a background in economics and accounting to prepare financial statements. Output application also complies with the format of accrual-based financial statements are expected by the government even though operator still have to make their own notes to the financial statements because it has not been accommodated in the application. So the better the application SAIBA the successful implementation of accrual-based Accounting System for Government will also increase. The results of this study are not in line with research conducted by Najati (2016).

## **6. Conclusions, Recommendations and Limitations**

### *6.1 Conclusion*

The results showed the competence of human resources, communications, means of support and communication does not affect the successful implementation of accrual based government accounting system. Other findings in this experiment is the use of application SAIBA significant impact on the successful implementation of accrual based government accounting system. This shows the good and perfect application will increase the successful implementation of the accrual basis to the public sector.



## 6.2 Suggestions

Suggestions can be submitted in this research is:

1. For the leadership of organization

Leaders appoint employees who have a background in accounting or understand the basics of accounting due to the implementation of this accrual basis requires an understanding of the fundamentals of accounting in order to facilitate the preparation of financial statements.

2. For further research

Related to the results of this study indicate that the variable successful implementation of accrual-based SAP is only able to be explained by the variable HR, KASI, SP, KO and SAIBA amounted to 54.9%, while 45.1% is explained by other variables outside the model not studied for it's advisable to explore the variables others are better able to describe successful implementation of accrual-based Accounting System for Government for example heritage culture which influence the organizational

## 6.3 Limitations

In this research faced with the constraints of time and cost of research therefore this research is only done on the Ministry / Agency purely managing the state budget in the Mataram city in this case only CGAS, while the working area KPPN Mataram quite broadly includes Mataram, West Lombok Regency, Central Lombok and North Lombok regency. In additions LGAS which manages the state budget in this regard deconcentration and / or co-administration is also a scope of the population, therefore need to add the LGAS for the further research.

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