

THE EFFECT OF FINANCIAL STAFF TRAINING, INFORMATION TECHNOLOGY QUALITY, CONSULTANT SUPPORT, AND WORK UNIT SIZE ON THE LEVEL OF ACCRUAL ACCOUNTING IMPLEMENTATION IN GOVERNMENT

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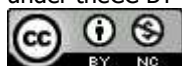
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ABSTRACT

This study aims to determine the effect of financial staff training, information technology quality, consultant support, and the size of the work unit on the level of application of accrual accounting in the study government in the SKPD of North Barito Regency. The type of research used in this research is descriptive qualitative. The sampling technique in this study used a purposive sampling technique with a sample of 28 SKPD with a total sample of 150 respondents. The data obtained were analyzed using SPSS application tools.

The results of this study indicate that the financial staff training variable has no significant effect on the level of accrual accounting application, the quality of information technology has no significant effect on the level of accrual accounting application, while consultant support has a significant effect on the level of accrual accounting application and the size of the work unit has a significant effect on the level of accounting application accruals.

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I. INTRODUCTION

According to Baldric Siregar(2017)Accounting is a process of collecting, recording, classifying, analyzing, and preparing financial reports for a public organization that presents financial information to the parties who need it. The public sector is a sector that manages public funds. The main organization that falls into the category of the public sector that manages public funds is the government, both the central government and local governments. Public sector accounting is an accounting activity carried out on the events and financial transactions of public sector organizations. Because the most important public sector organization is the government, the accounting applied to the government, both the central government and local governments. It is called an entity because it has economic resources that are not small, it can even be said to be very large. In public sector organizations, economic and financial transactions are also carried out, but different from other economic entities, especially commercial companies that seek profit, where the

economic resources of public sector organizations are managed not for the purpose of seeking profit (non-profit).

Financial reports are a means of conveying financial information to the parties in need. The preparation of financial reports has certain standards, techniques and methods. Many methods or techniques are used to prepare public sector financial reports. One of the accounting techniques used in preparing public sector accounting financial reports is accrual basis accounting. The ministry in the public sector organization has the main authority and responsibility including providing the financial reports of the organization. The accounting basis applicable in Indonesia includes the cash basis and the accrual basis where the cash basis is the basis for accounting records made when cash is received or cash is paid, while the accrual basis is the basis for accounting records made when the transaction occurs and can be recognized.

The accounting basis in the public sector or government sector until the end of 2014 used the cash toward accrual accounting basis or what is called CTA (cash toward accrual). Starting January 2015, all entities are required to apply the accrual basis as the basis for recording financial reports by referring to the Government Accounting Standards based on accrual according to Government Regulation No. 71 of 2010 with the aim of providing more benefits for stakeholders.

Accrual basis accounting is an accounting basis where economic transactions and other events are recognized, recorded and presented in the financial statements at the time the transaction occurs without regard to when the income or expenses are received or paid. In accrual basis accounting, it is assumed that the transaction is recognized because the relevant agency/agency already has the rights or obligations when the transaction is recorded. Therefore, the recognition of income/expenses in the application of accrual basis accounting is contrary to the application of cash basis accounting.

The level of implementation of accrual basis accounting in developing countries has recently begun to increase, including Indonesia. Indonesia is one of the developing countries that has begun to implement accrual basis accounting since 2003. Law No. 17 of 2003 is evidence of the government's desire to change accounting methods in the government sector.

NPM (New Public Management) in Indonesia is currently adopted in the field of state financial reform starting with the enactment of a package of laws on state finance (Law No. 17 of 2003 concerning State Finance, Law No. 1 of 2004 concerning State Treasury and Law No. 15 of 2004 concerning Audit of State Financial Management and Accountability). One of the provisions in Law No. 17 of 2003 concerning State Finance is to require the existence of Government Accounting Standards (SAP) as a basis for preparing financial reports for government agencies. In one of the explanations in the State Treasury Law, it is stated that the SAP in question is stipulated in a government regulation which is currently regulated by PP No. 71 of 2010. One of the main characteristics of this change is the use of an accounting basis from a cash basis to an accrual basis. In simple terms, cash-based accounting recognizes and records transactions when cash is received and disbursed and does not record assets and liabilities. Meanwhile, the accrual basis recognizes and records transactions when the transaction occurs (both cash and non-cash) and records assets and liabilities.

North Barito Regency is one of the cities that will eventually implement accrual-based government accounting standards. The implementation of an accrual-based accounting system in government presents new challenges, so that the implementation process can run well, it requires support from human resources including makers and users of financial information, facilities and infrastructure and information systems in government.

There are reasons why research on the level of implementation of accrual accounting in the North Barito Regency government needs to be conducted, especially because the concept of accrual accounting in this environment is still new. The level of implementation of this accrual-based accounting system is a continuous and integrated process. The effects that will be generated from the implementation cannot be seen in a short time. Understanding the factors that influence the implementation of the success or failure of the introduction of a new accounting system in the public sector is very important.

The success or failure in the level of implementation of accrual-based accounting in the government cannot be separated from the role of the regional government work unit (SKPD) and the influence of factors that exist in the work unit, starting from the financial staff training factor, information technology quality, consultant support, and the size of the work unit. Muara Teweh City stated that there were still shortcomings in the level of implementation of accrual-based accounting in North Barito Regency, namely in financial staff training, information technology quality, consultant support, and the size of the work unit.

Stamatiadis Research(2009)in Greece that measures the extent to which the level of adoption of accrual accounting reform in the public sector and relates the level of accrual accounting compliance with contingency factors in the public sector organization. The results of the study indicate a fairly low level of adoption of accrual accounting in the public sector in Greece six years after the regulation was enacted, in addition the study also shows contingency factors that have been proven to have a positive and significant influence on the level of adoption of accrual accounting, including the level of financial training staff, information technology quality, consultant support, and work unit size.

Based on the phenomena described in the background above, the author is interested in researching "The Influence of Financial Staff Training, Information Technology Quality, Consultant Support, and Work Unit Size on the Level of Accrual Accounting Implementation in the Government (Study on SKPD of North Barito Regency)".

II. LITRATURE REVIEW

2.1 Entity Theory

In the entity theory put forward by Paton(2014)that the organization is considered as a unit or economic business entity that stands alone, acts on its own behalf, and its position is separate from the owner or other party who invests funds in the organization and the economic unit becomes the center of attention or accounting perspective. From this perspective, accounting is concerned with the financial reporting of the business unit, not the owner. The business unit is the center of responsibility and financial reporting is the medium of its accountability.

Government Entities are entities in the public sector that have a broad domain and scope so that discussions in public sector accounting are dominated by discussions of government accounting. Government Entities are divided into Central Government and Regional Government.

2.2 Agency Theory

Agency theory was developed in the 1970s, especially from the writings of Jensen and Meckling.(2000). Agency theory is a theory that reveals the relationship between the principal (company owner or party who gives the mandate) and the agent (company manager or party who is given the mandate) which is based on the separation of ownership and control of the company. Agency theory was built as an effort to understand and solve problems that arise when there is incomplete information when making a contract (agreement).

2.3 Hypothesis

2.3.1 The Influence of Financial Staff Training on the Level of Accrual Accounting Implementation

According to Ouda(2008),The fact that employees are not well informed about the direction of the reform and are not empowered to contribute to the process is one of the reasons for the failure of public sector accounting reform. Therefore, the introduction of a new accounting system in the public sector requires an overall training strategy to disseminate the objectives and requirements of the reform process, to clarify potential misunderstandings, to convey a common understanding and key principles of the accounting reform and to convince of the potential benefits of the new system.

Research by Etika Sari The results of the study show that the level of implementation of accrual accounting in the government is not yet optimal. This is because the level of implementation of accrual accounting is significantly influenced by the training of financial staff. Research by Stamatiadis(2009) also shows that the training given to financial staff has a positive and significant influence on the level of accrual accounting compliance. Based on the discussion above, the author wants to re-test the relationship between the two variables and proposes the following hypothesis:

H₁: Financial staff training has a significant effect on the level of accrual accounting implementation.

2.3.2 The Influence of Information Technology Quality on the Level of Accrual Accounting Implementation

Consistent with the information systems and management accounting change model, surveys in the private sector, reported that information system inefficiencies and data limitations, such as the inability of existing information systems to effectively provide reliable, accurate, and up-to-date data, were major barriers to the implementation and usefulness of management accounting systems.(Krumwiede, 1998; McGowan & Klammer, 1997).

Also previous research by Stamatiadis(2009)which shows that there is a positive and significant relationship between the quality of information technology and the level of accrual accounting compliance. This study shows that information technology will be required to facilitate and support the introduction of accrual accounting in the public sector. Consequently, the high quality of an organization's information systems should be considered as an important prerequisite for the successful implementation of NPM initiatives.(Ouda, 2008). This argument leads to the formulation of the following hypothesis:

H₂: The quality of information technology has a significant effect on the level of implementation of accrual accounting.

2.3.3 The Influence of Consultant Support on the Level of Accrual Accounting Implementation

There is a large body of government accounting literature that describes management consultants as epistemic communities of specialized knowledge and expertise, whose assistance and support are deemed necessary in the current climate of NPM reform. Thus,

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management consultants have been identified as key levers in the process of reforming management practices in the public sector and facilitating the implementation process as technical support for implementation as well as a "source of knowledge"(Arnaboldi & Lapsley, 2003; HOOD, 1991; Hood, 1995; Lapsley & Oldfield, 2001; Ouda, 2008).

Previous research conducted by Stamatiadis(2009)shows that support from professional consultants has a positive and significant influence on the level of accrual accounting compliance. Therefore, the author wants to re-test the relationship between the two variables and formulate the following hypothesis:

H₃: Consultant support has a significant effect on the level of accrual accounting implementation.

2.3.4 The Influence of Work Unit Size on the Level of Accounting Implementation

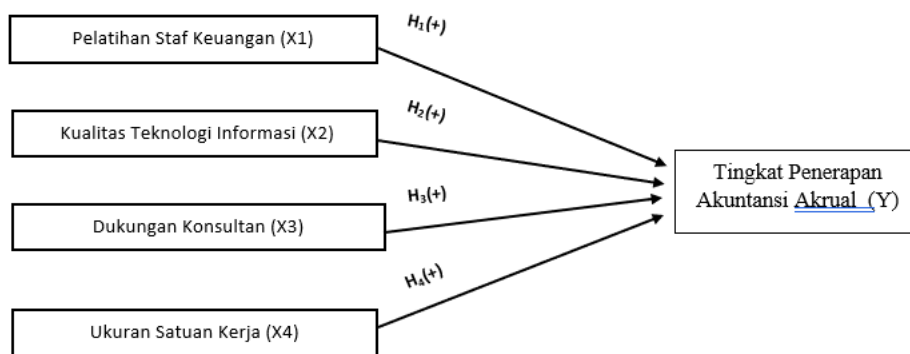
The size variable of public organizations has also been included in other previous government accounting studies as an important factor influencing the level of management adoption. However, the effect of the size variable on the level of adoption is unclear. In particular, there are several previous studies that note a positive relationship between organizational size and the level of management instrument adoption.(Bjørnenak, 1997; Christiaens, 1999; Krumwiede, 1998). However, there are studies that did not find a significant relationship.(Evans & Patton, 1983; Filippou Stamatiadis et al., 2009)and even studies in which a negative relationship was observed(Cohen et al., 2007).

This study assumes that larger work units, in terms of number of employees, are more likely to have implemented an accrual accounting system. A possible reason for this is that larger organizations have access to relatively greater resources to introduce and implement new systems and techniques. Another reason is that as organizations grow larger, the need to handle greater quantity and quality of information increases to the point where the introduction of a management system is deemed necessary. For this reason the following hypotheses are formulated:

H₄: The size of the work unit has a significant effect on the level of application of accrual accounting.

Based on the literature review, this study uses a research model as shown in Figure 1. The logic of thinking from the research model is that the success of implementing accrual accounting in an organization, especially the public sector, is influenced by several main factors. These factors include the quality of training provided to financial staff, the quality of information technology used, support from external consultants, and the size of the organization. Adequate training will improve the understanding and ability of staff in implementing accrual accounting. Good information technology will facilitate the process of collecting, processing, and reporting financial data. Support from consultants will provide additional expertise and knowledge needed. Meanwhile, larger organizations tend to have more adequate resources to support the implementation of an accrual accounting system. By understanding these factors, organizations can design the right strategy to achieve the goal of implementing effective and efficient accrual accounting.

Figure 1. Research Model



Source: processed by the author, 2021

III. METHODS

This study uses qualitative descriptive research using data analysis on SKPD of North Barito Regency. Qualitative research methods based on post-positivism or interpretive philosophy are naturalistic qualitative research methods whose processes are inductive, the data obtained are qualitative data, which still need to be interpreted so that their meaning can be understood.(Sugiyono, 2017).

The type of data from this study is qualitative data where the data on financial staff training, information technology quality, consultant support, and work unit size describe the object of research, namely the SKPD of North Barito Regency. The data source used in this study is primary data. This is because the data is obtained directly from each SKPD Office of North Barito Regency.

The population in this study was the Regional Government Work Units (SKPD) of North Barito Regency, totaling 28. According to Sugiyono(2017),Population is a generalization area consisting of objects/subjects that have certain qualities and characteristics that are determined by researchers and studied so that conclusions can be drawn. Population is not only people, but also objects and other natural objects. Population is also not just the number of objects or subjects of research, but includes all the characteristics possessed by the subject or object.(Sugiyono, 2017). The following is the population in this study:

Table 1. List of Population of SKPD of North Barito Regency

No.	Regional Government Work Unit (SKPD)
1	Regional Secretariat
2	DPRD Secretariat
3	District Inspectorate
4	education authorities
5	public health Office
6	Department of Public Works and Spatial Planning
7	Department of Public Housing, Residential Areas and Land
8	Department of Social Affairs, Community Empowerment and Villages

No.	Regional Government Work Unit (SKPD)
9	Department of Manpower, Transmigration, Cooperatives, Small and Medium Enterprises
10	Department of Population Control, Family Planning and Women's Empowerment and Child Protection
11	Department of Food Security and Fisheries
12	Department of Environment
13	Department of Population and Civil Registration
14	Department of Transportation
15	Department of Communication, Informatics and Cryptography
16	One-Stop Investment and Integrated Services Agency
17	Department of Culture, Tourism, Youth and Sports
18	Archives and Library Service
19	Department of Agriculture
20	Department of Trade and Industry
21	Forestry Service
22	Regional Development Planning Agency, Research and Development
23	Regional Revenue Management Agency
24	Financial and Asset Management Agency
25	Human Resources Development and Personnel Agency
26	National and Political Unity Agency
27	Regional Disaster Management Agency
28	Civil Service Police Unit and Fire Department

Source: <http://baritoutarakab.go.id>, 2021

The population in this study was the Regional Government Work Units (SKPD) of North Barito Regency, totaling 28 Offices. The research sample consisted of 153 respondents who were selected to fill out the research questionnaire. After the research questionnaire was distributed, there was one Office in the SKPD of North Barito Regency that did not return the research questionnaire, namely the Public Works and Spatial Planning Office with 3 respondents, so the number of samples in this study was 150 respondents.

Table 2. Definition of Operational Measurement of Variables

Variables	Definition	Indicator	Item	Scale
Finance Staff Training (X1) (Kusuma Hospital, 2013)	Training is a short-term educational process that uses systematic and organized procedures so that non-managerial workers learn technical knowledge and skills for specific purposes.	1. Knowledge of financial staff 2. Financial staff capabilities	1,2,3, 4, 5,6,7, 8	Likert 5

Variables	Definition	Indicator	Item	Scale
Information Technology Quality (X2) (Winidyaningrum, 2009)	Information Technology is a set of tools that help you work with information and perform tasks related to information processing. Where information technology is not only limited to computer technology (software & hardware) that used to process or store information, but also includes communication technology for send information.	1. Appropriate devices and systems that support the work 2. Internet network access for the data input process into the application.	1, 2, 3, 4, 5, 6	Likert 5
Consultant Support (X3) (Sari & Rohman, 2017)	Consultant support, namely support from professional consultants used by the Regional Government to assist in understanding, implementing and using the accrual accounting system.(Ouda, 2008)	Process of implementing consultant support work	1,2,3, 4	Likert 5
Work Unit Size (X4) (Kamemy et al., 2017)	The size variable of public organizations has also been included in other previous government accounting studies as an important factor influencing the level of management adoption. However, the effect of the size variable on the level of adoption is unclear. In particular, there are several previous studies that note a positive relationship between organizational size and the level of management instrument adoption. However, there are studies that do not find a significant relationship.(Filippos Stamatiadis et al., 2009). The performance of a public organization is the final result (output) of the organization that is in accordance	SKPD size and work unit obligations	1,2,3	Likert 5

Variables	Definition	Indicator	Item	Scale
	with the organization's goals, transparent in accountability, efficient, in accordance with the wishes of the organization's service users, the organization's vision and mission, quality, fair, and organized with adequate facilities and infrastructure.			
Accrual Accounting Implementation Level (Y) (Kamemy et al., 2017)	According to Halim(2014), the application of accrual accounting is: "Recognizing income, expenses, assets, debts and equity in accrual-based financial reporting, as well as recognizing income, expenses and financing in budget implementation reporting based on the basis that has been determined in the State Budget (APBN) or Regional Budget (APBD)." Changes in government accounting were given the opportunity by the issuance of Law Number 17 of 2003 concerning State Finances, which requires the existence of a Government Accounting Standard as a basis for preparing financial reports for government agencies.	1. Application of revenue recognition 2. Application of expense recognition	1,2,3, 4, 5,6	Likert 5

Source: data processed by the author

IV. RESULTS AND DISCUSSION

4.1 Descriptive Statistics

Descriptive statistics in this study explain the characteristics of each variable contained in the study, both dependent and independent variables. The mean or average value of the financial staff training variable is 33.23, which means that the respondent's answer is 33.23. The standard deviation of 3.218, which means that the average value is higher than the standard deviation, proves that the data deviation that occurs is very low. The mean or average value of the information technology quality variable is 25.46, which means that the respondent's answer is 25.46. The standard deviation of 3.093, which means that the average value is higher than the standard deviation, proves that the data deviation that occurs is very low. The mean or average value of the consultant support variable is 15.26, which means that the respondent's answer is 15.26. The standard deviation of 2.224, which means that the average value is higher than the standard deviation, proves that the data deviation

that occurs is very low. The mean or average value of the work unit size variable is 12.09, which means that the respondent's answer is 12.09. The standard deviation is 1.356. which means the average value is higher than the standard deviation proving that the data deviation that occurs is very low. The mean or average value of the variable level of application of accrual accounting is 22.55 which means the respondent's answer is 22.55. The standard deviation is 3.347 which means the average value is higher than the standard deviation proving that the data deviation that occurs is very low.

Table 3. Summary of SPSS output on descriptive statistics

No.	Indicator	Maximum	Minimum	Mean	Std. Dev
1	Finance Staff Training	4	1	33.23	3,218
2	Information Technology Quality	4	2	25.46	3,093
3	Consultant Support	5	1	15.26	2,224
4	Work Unit Size	5	2	12.09	1,356
5	Accrual Accounting Implementation Level	5	2	22.55	

Source: processed by author (2021)

4.2 Classical Assumption Test

4.2.1 Normality Test

The normality test aims to test whether in the regression model, the confounding variables or residuals have a normal distribution. The statistical test that can be used to test the normality of residuals is the Kolmogorov-Smirnov (KS) statistic. If the asymp.sig value is greater than 0.05, the data is normally distributed (Ghozali, 2013). The data in this study that used the Kolmogorov-Smirnov (KS) test previously were not normally distributed, so data transformation was carried out with the aim of obtaining a new data group so as to obtain the desired output. The Normality Test is a test that is carried out with the aim of assessing the distribution of data in a data group or variable, whether the data distribution is normally distributed or not. The following are the results of the normality test using the Kolmogorov-Smirnov (KS) test can be seen below:

Table 4. Normality Test Results

Hasil Uji Normalitas
 One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		150
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	3,05665985
Most Extreme Differences	Absolute	,057
	Positive	,057
	Negative	-,049
Test Statistic		,057
Asymp. Sig. (2-tailed)		,200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Source: Processed by the author, SPSS Version 23 output results

Based on the results in table 4.2.2.1 the normality test shows the Kolmogorov Smirnov value of 0.057 with a significance of 0.200 > 0.05. Thus it can be concluded that the data is normally distributed.

4.2.2 Validity Test

Validity test is used to determine whether a questionnaire is valid or not, a questionnaire is said to be valid if the questionnaire questions are able to reveal something that will be measured. Validity test is done to compare the value of r count > r table and has a positive value, then the question is said to be valid Ghozali (2016). The results of the validity test are as follows:

Table 5. Validity Test Results

No	r count	r table	Information
Finance Staff Training (X1)			
1	0.648	0.134	Valid
2	0.615	0.134	Valid
3	0.664	0.134	Valid
4	0.485	0.134	Valid
5	0.642	0.134	Valid

No	r count	r table	Information
6	0.651	0.134	Valid
7	0.675	0.134	Valid
8	0.662	0.134	Valid
Information Technology Quality (X2)			
1	0.760	0.134	Valid
2	0.770	0.134	Valid
3	0.851	0.134	Valid
4	0.814	0.134	Valid
5	0.737	0.134	Valid
6	0.642	0.134	Valid
Consultant Support (X3)			
1	0.713	0.134	Valid
2	0.837	0.134	Valid
3	0.863	0.134	Valid
4	0.771	0.134	Valid
Work Unit Size (X4)			
1	0.731	0.134	Valid
2	0.839	0.134	Valid
3	0.816	0.134	Valid
Accrual Accounting Implementation Level (Y)			
1	0.735	0.134	Valid
2	0.737	0.134	Valid
3	0.714	0.134	Valid
4	0.740	0.134	Valid
5	0.705	0.134	Valid
6	602	0.134	Valid

Source: Processed by the author, SPSS Version 23 output results

From table 5 it can be concluded that to find out whether the question item is valid or not by looking at the value by comparing the calculated r value with the table r. The table r in this study is 0.134. It can be seen that the variables of financial staff training, information technology quality,

consultant support, work unit size, and the level of accrual accounting implementation have a value of each question item $r_{count} > r_{table}$. This means that all questions in the variables of financial staff training, information technology quality, consultant support, work unit size, and the level of accrual accounting implementation can be said to be valid.

4.2.3 Reliability Test

Reliability testing is used to measure a questionnaire to what extent the measurement results can be trusted. A questionnaire is said to be reliable if it has a reliability coefficient of 0.60 or more. Meanwhile, if the Cronbach's alpha coefficient is less than 0.60, it can be said that the questionnaire is not reliable. Reliability testing was conducted on a sample of 150 respondents. The recapitulation of the test results is as follows:

Table 6. Reliability Test Results

Variables	Number of items	Cronbach's Alpha	Information
Finance Staff Training (X1)	8	0.783	<i>Reliable</i>
Information Technology Quality (X2)	6	0.843	<i>Reliable</i>
Consultant Support (X3)	4	0.822	<i>Reliable</i>
Work Unit Size (X4)	3	0.722	<i>Reliable</i>
Accrual Accounting Implementation Level (Y)	6	0.843	<i>Reliable</i>

Source: Processed by the author, SPSS Version 23 output results

Based on the processed data, the Cronbach's Alpha obtained for each variable is the Financial Staff Training variable 0.783, the Information Technology Quality variable 0.843, the Consultant Support variable 0.822, the Work Unit Size variable 0.722, and the Accrual Accounting Implementation Level variable 0.843. That is, it is stated as a reliable or trustworthy measuring instrument for the variable.

4.2.4 Multiple Linear Regression Analysis Test

Multiple linear regression analysis test is used to test previously made hypotheses. Multiple linear regression analysis test is a regression test used to measure the relationship or level of association of independent variables to dependent variables.

Table 7. Results of Multiple Linear Regression Analysis Test

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	8,761	3,096		2,830	,005
FINANCIAL STAFF TRAINING (X1)	,047	,092	,046	,517	,606
INFORMATION TECHNOLOGY QUALITY (X2)	-,010	,096	-,009	-,102	,919
CONSULTANT SUPPORT (X3)	,265	,129	,177	2,052	,042
UNIT OF WORK SIZE (X4)	,684	,220	,279	3,112	,002

a. Dependent Variable: LEVEL OF ACCRUAL ACCOUNTING IMPLEMENTATION (Y)

Source: Processed by the author, SPSS Version 23 output results

Based on the results of statistical calculations as in table 4.2.3.1, the regression equation in this study is:

$$Y = 8.761 + 0.047 X1 - 0.010 X2 + 0.265 X3 + 0.684 X4$$

- a. The constant value is 8.761, meaning that the variables of financial staff training, information technology quality, consultant support, and work unit size are stated as constant at zero, so the value of the level of application of accrual accounting is 8.761.
- b. The regression coefficient value of the financial staff training variable (X1) is 0.047, meaning that when financial staff training increases by 1 point, the level of application of accrual accounting increases by 0.047.
- c. The regression coefficient value of the information technology quality variable (X2) is -0.010. This value can be interpreted as when the information technology quality variable increases by 1 point, the level of application of accrual accounting will decrease by -0.010.
- d. The regression coefficient value of the consultant support variable (X3) is 0.265, meaning that when consultant support increases by 1 point, the level of accrual accounting implementation increases by 0.265.
- e. The regression coefficient value of the work unit size variable (X4) is 0.684, meaning that when the work unit size increases by 1 point, the level of accrual accounting implementation increases by 0.684.

4.3 Hypothesis Testing Results

Hypothesis testing in this study uses a multiple regression analysis model. To test whether there is a fit in the multiple regression equation model and to test the significance or insignificance of the influence of independent variables on the dependent variable, in this study the hypothesis testing was carried out by conducting a determination coefficient test (R²) and a significance test of individual parameters (statistical test t).

4.3.1 Test of Determination Coefficient (R²)

In this study, the determination coefficient (R²) test was conducted to measure the independent variables, namely the financial staff training variable (X1), information technology quality (X2), consultant support (X3), and work unit size (X4).

Table 8. Results of the Determination Coefficient Test (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,408 ^a	,166	,143	3,099	1,504

a. Predictors: (Constant), WORK UNIT SIZE (X4), FINANCIAL STAFF TRAINING (X1), CONSULTANT SUPPORT (X3), INFORMATION TECHNOLOGY QUALITY (X2)

b. Dependent Variable: LEVEL OF ACCRUAL ACCOUNTING IMPLEMENTATION (Y)

Source: Processed by the author, SPSS Version 23 output results

Based on table 4.3.1, the coefficient of determination (Adjusted R Square) is 0.143. This means that 14.3% of the level of accrual accounting implementation is influenced by the variables of financial staff training (X1), information technology quality (X2), consultant support (X3), and work unit size (X4). While the rest (100% - 14.3% = 85.7%) is influenced by other variables or factors from outside this study. While the Std. Error of the Estimate is 3.099, which shows that the smaller the value, the more accurate the model is in predicting the dependent variable.

4.3.2 Partial Test (t-Test)

The t-test or test of significance is used to determine whether the influence of one independent variable individually on the dependent variable, with criteria based on the significance value on the dependent variable and vice versa, if the significance value is $> 5\%$ ($\alpha = 0.05$) then the independent variable does not have a significant influence on the dependent variable, and by looking at the calculated t with the t table. If the calculated t value $>$ t table, then it is concluded that the independent variable has an effect on the dependent variable.

Table 9. Partial Test Results (t-Test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	8,761	3,096		2,830	,005
FINANCIAL STAFF TRAINING (X1)	,047	,092	,046	,517	,606
INFORMATION TECHNOLOGY QUALITY (X2)	-,010	,096	-,009	-,102	,919
CONSULTANT SUPPORT (X3)	,265	,129	,177	2,052	,042
UNIT OF WORK SIZE (X4)	,684	,220	,279	3,112	,002

a. Dependent Variable: LEVEL OF ACCRUAL ACCOUNTING IMPLEMENTATION (Y)

Source: Processed by the author, SPSS Version 23 output results

Based on table 4.3.2 the partial test results (t-test) will be explained as follows:

a. Finance staff training

Based on the results of the table above, it shows that it has a t-value of 0.517 (positive). The calculation for the t-table value is, $n = 150$ (number of samples) with $k = 5$ (number of variables), then $Df = 150 - 5 = 145$ so that the t-table value is 1.65543 (can be seen in Appendix VIII), so that the t-value $<$ t table, which is $0.517 < 1.655$, with a significance level of $0.606 > 0.005$, which means that H1 is rejected so that financial staff training partially has no effect on the level of accrual accounting implementation.

b. Information Technology Quality

Based on the results of the table above, it shows that it has a t-value of -0.102 (negative). The calculation for the t-table value is, $n = 150$ (number of samples) with $k = 5$ (number of variables), then $Df = 150 - 5 = 145$ so that the t-table value is 1.65543, so that the t-value $<$ t table, which is $-0.102 < 1.655$, with a significance level of $0.919 > 0.005$, which means that H2 is rejected so that the quality of information technology partially does not affect the level of accrual accounting implementation.

c. Consultant Support

Based on the results of the table above, it shows that it has a t-value of 2.052 (positive). The calculation for the t-table value is, $n = 150$ (number of samples) with $k = 5$ (number of variables), then $Df = 150 - 5 = 145$ so that the t-table value is 1.65543, so that the t-value > t-table, which is $2.052 > 1.655$, with a significance level of $0.042 < 0.005$, which means H3 is accepted so that consultant support partially affects the level of accrual accounting implementation.

d. Work Unit Size

Based on the results of the table above, it shows that it has a t-value of 3.112 (positive). The calculation for the t-table value is, $n = 150$ (number of samples) with $k = 5$ (number of variables), then $Df = 150 - 5 = 145$ so that the t-table value is 1.65543, so that the t-value > t-table, which is $3.112 > 1.655$, with a significance level of $0.002 < 0.005$, which means H4 is accepted so that the size of the work unit partially affects the level of accrual accounting implementation.

4.4 Hypothesis Testing Results

4.4.1 The Influence of Financial Staff Training on the Level of Accrual Accounting Implementation

Based on the tests that have been conducted, the results of this study indicate that the financial staff training variable does not have a significant influence on the level of implementation of accrual accounting, so it can be concluded that H1 is rejected.

Because the educational background of financial staff training at the North Barito Regency SKPD is on average not a Bachelor's degree (S1) in Accounting or Economics and some are only high school or vocational high school graduates. This shows that the lower the level of education of financial staff training, the process of implementing accrual accounting also decreases as well as the level of understanding and knowledge.

With the existence of financial staff training held by the Regional Government Work Unit to be followed seriously in order to be able to understand and carry out routine and structured training to assist in the level of accrual accounting implementation. Continuous training can improve the skills and knowledge of financial managers and financial staff, it is also necessary to develop audit techniques and methodologies through training to improve performance and success of recording financial reports.

This is supported by the theory of new public management (NPM) which assumes that commercial business practitioners are better than public sector business practitioners, therefore to improve the public sector it is necessary to adopt several management techniques applied to the private sector, in this case the guidelines on the use of accrual basis in government agencies are also one form of new public management. Agency theory assumes that the community as the principal gives authority to the government as an agent to fully make decisions in regional financial management. With the qualification of financial staff training, it becomes the main role in the level of application of accrual accounting, where the better the training of financial staff, the more knowledge they have and the easier it is to apply accrual accounting to the government. The results of this study are in line with the research conducted by Siska Kusumawati's research (2016) which states that the variable of financial staff training does not have a significant effect on the level of application of accrual accounting.

4.4.2 The Influence of Information Technology Quality on the Level of Accrual Accounting Implementation

Based on the tests that have been conducted, the results of this study indicate that the variable of information technology quality does not have a significant effect on the level of accrual accounting implementation, so it can be concluded that H2 is rejected. This is because only some human resources can operate existing technology so that the quality of information technology has not been utilized optimally. In addition, the implementation of information technology quality also requires a lot of money, for example for supporting devices and networks. Therefore, the implementation of information technology quality cannot support the presentation of reliable financial reports.

New public management theory (NPM), the government seeks to emphasize more effective and efficient government behavior for the wider public interest. The quality of information technology in terms of being a government step to encourage government performance to be more efficient and effective in presenting financial information. By presenting financial information using hardware, software, and networks, it is hoped that reliable financial information can be realized for the benefit of the government and the community. This research is in line with research conducted by Kusuma(2013)and Sari(2017)which explains that the quality of information technology cannot influence the level of application of accrual accounting.

4.4.3 The Influence of Consultant Support on the Level of Accrual Accounting Implementation

Based on the test that has been conducted, the results of this study indicate that the consultant support variable has a significant influence on the level of accrual accounting implementation, so it can be concluded that H3 is accepted. Consultant support in the SKPD of North Barito Regency has been identified as a consultant support workforce as the main assistant in the process of reforming management practices in the public sector and facilitating the implementation process as a companion and technical support for implementation, teaching, and also as a business orientation. This study is in line with the research conducted by Sari(2017)which explains that consultant support can influence the level of accrual accounting implementation.

4.4.4 The Influence of Work Unit Size on the Level of Accrual Accounting Implementation

Based on the tests that have been conducted, the results of this study indicate that the variable size of the work unit has a significant influence on the level of application of accrual accounting, so it can be concluded that H4 is accepted. The size of the organization and the level of adoption of management instruments in a work unit, namely in terms of the number of employees. In the SKPD of North Barito Regency, the number of employees This reason makes larger organizations have access to relatively larger resources and introduce and implement systems and techniques for the level of application of accrual accounting in a government.

V. CONCLUSION

5.1 Conclusion

Based on the results of the analysis and discussion of data that have been described in the previous chapter regarding the Influence of Financial Staff Training, Information Technology Quality, Consultant Support, and Work Unit Size on the Level of Accrual Accounting Implementation in the study of SKPD of North Barito Regency. The author can draw conclusions from this study as follows:

1. Financial staff training does not have a significant effect on the level of implementation of accrual accounting. Based on the results of this study, it

- shows that the lower the training of financial staff, the less good the implementation of accrual accounting in the government environment. So it can be concluded that the lower the training of financial staff, the less good the level of implementation of accrual accounting in the SKPD of North Barito Regency.
2. The quality of information technology does not have a significant effect on the level of application of accrual accounting. Based on the results of this study, it shows that the lower the quality of information technology owned, the less good the impact on the implementation of the level of application of accrual accounting in the government work environment that uses inadequate technology. So it can be concluded that the lower the quality of information technology used in the government environment, the less effective and efficient the level of application of accrual accounting in the SKPD of North Barito Regency.
 3. Consultant support has a significant effect on the level of accrual accounting implementation. Based on the results of this study, the higher the consultant support, the better the level of accrual accounting implementation in the government environment. So it can be concluded that the better the consultant support, the better the consultant support workforce at the level of accrual accounting implementation in the SKPD of North Barito Regency.
 4. The size of the work unit has a significant effect on the level of implementation of accrual accounting. Based on the results of this study, the higher the size of the work unit, the better the level of implementation of accrual accounting in the government environment. So it can be concluded that the better the size of the work unit, the better the number of employee performance at the level of implementation of accrual accounting in the SKPD of North Barito Regency.

5.2 Suggestions

The suggestions that can be given by researchers based on the results of the research that has been conducted are as follows:

1. For the Government
For the Regional Government Work Unit (SKPD) of North Barito Regency, this study can be used as information material that financial staff training, information technology quality do not affect the level of accrual accounting implementation, while consultant support and work unit size have a significant effect on the level of accrual accounting implementation.
2. For Education
 - a. Adding learning references and as additional teaching materials to gain deeper knowledge and understanding of "The Effect of Financial Staff Training, Information Technology Quality, Consultant Support, and Work Unit Size on the Level of Accrual Accounting Implementation in the Government (Study on SKPD of North Barito Regency)".
 - b. Increasing insight and understanding regarding the obligation to attend training to become more skilled and hone the skills of managers and financial staff in the education department and other departments.
3. For Further Researchers
 - a. Developed with more samples.
 - b. Further research can be conducted in a wider area with more respondents.

- c. Adding other variables such as the education level of financial staff, experience running cash to accrual basis, and using research models such as moderation models.

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