



Measurement of Factors That Can Improve the Implementation of Accrual-Based Accounting in Regional Government Agencies

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ABSTRACT

Accruals provide financial information that is more relevant and reliable in financial reporting and decision-making. Therefore, this research aims to analyze the factors that influence the implementation of accrual accounting in government, namely financial regulatory factors, employee competence, and commitment to the organization. The primary data used was taken from 173 government agencies in Indonesia using random sampling, then the collected data was analyzed using structural equation modeling with a partial least squares approach with an alpha of 5%. The results show that financial regulations, employee competence, and commitment to the organization have a positive impact on the implementation of accrual accounting in government. This has significant implications for the government to increase the implementation of government accounting standards, increase employee competency through training and development related to accounting practices and knowledge, and increase commitment to the organization through developing an organizational culture that supports the implementation of accrual accounting in government.

Keywords: Financial Regulations, Competency, Organizational Commitment, Accrual-Based Accounting

JEL Classifications: M41, H70, G38

1. INTRODUCTION

Very rapid developments in government accounting have occurred in the last two decades. This change is related to changes in the implementation of accrual-based accounting from cash-based accounting. The development of accrual accounting from cash accounting is based on the fact that accrual-based accounting provides reliable and relevant management results compared to a cash-based system (Op de Beeck and Hondelghem, 2010). The change to accrual-based accounting is very important for developing countries that are members of the Organization for Economic Co-operation and Development. The reason behind the change to accrual-based is that the use of accrual-based will increase the benefits of financial reports in strategic decision-making and public financial accountability. This change in accounting standards is of concern especially in developing countries, due to several factors that play a role in the successful

implementation of accrual-based standards, namely cultural factors, level of education, competence, and institutional pressure (Salato et al., 2023).

Increasing government accountability is a concern for governments such as New Zealand and Australia which have comprehensively adopted accrual-based accounting (Thoa and Nhi, 2022). Implementing accrual-based accounting in government does have several challenges. (Bonollo, 2022) highlights how the implementation of an accrual system in government is a concern for the loss of autonomy and will increase public inefficiency at all levels of government. Ineffective implementation of accrual accounting is a challenge for local government financial management.

One of the challenges of implementing an accrual system is the human resource factor, where there is a lack of human resources.

Employees who do not have competence in the field of accounting are a significant obstacle to the implementation of accrual-based accounting in government. This is supported by the finding that many local governments in Indonesia have difficulty implementing accrual accounting due to the lack of qualified accountants and the need for extensive training (Muda and Ade Afrina, 2019; Yulianti et al., 2019)

Accrual-based accounting policies in government are an important topic in research in the field of accounting. This system is very important for the government to ensure financial transparency and accountability. However, the transition to accrual accounting can be a challenge, where there may be a shortage of employees who master accounting according to the required qualifications, inadequate infrastructure and information system tools, applicable regulations, and other factors that can hinder the implementation of accrual accounting (Salato et al., 2023)

Research on accrual-based accounting in government is important for several reasons. First, this system brings more comprehensive changes in financial governance through recording cash and non-cash transactions. This allows for a more precise recording of the government's financial position and operational costs. Second, to maintain accountability and transparency, the system pays more attention to the acquisition, disposal, and management of government assets, liabilities, and contingent liabilities. Third, by implementing internationally accepted standards, this system helps improve the reliability and integrity of government finances (Asuamah Yeboah, 2023).

The financial regulations of the government of the Republic of Indonesia are contained in regulation number 71 of 2010. This standard regulates government accounting principles. Therefore, understanding the apparatus is very necessary for improving the quality and reporting of government finances. Accounting information systems are very important for the government because they can provide reliable, verifiable, neutral, and understandable financial data, making it possible to make better decisions (Dasmaran et al., 2018; Kusumawati et al., 2018). Central and regional governments are required to adopt this system, however, the implementation of full accrual accounting causes problems with audit delays and problems with the quality of financial reporting (Fahlevi et al., 2022). Research results show that the application of accrual-based accounting standards can be influenced by various factors, including leadership commitment, availability of competent human resources, and the environment or society (Rinaldi et al., 2022).

The implementation of accrual-based accounting in the Indonesian government today has not run optimally. Weaknesses in implementing accrual-based accounting in Indonesia include the lack of readiness of human resources needed to fully implement accrual accounting, lack of qualified and experienced human resources (Zelmiyanti, 2015) which creates challenges in the implementation process, lack of coordination: The adoption process is not coordinated effectively, thus causing confusion and challenges in implementing accrual accounting (Akbar and Maradita, 2022; Amal et al., 2024). Lack of independent regulator

where there is no independent regulator to supervise and enforce the implementation of accrual accounting, making it difficult to ensure compliance with new accounting standards and information technology is inadequate in handling additional information required for accrual accounting (Akbar and Maradita, 2022).

Based on the phenomenon and description above, research on the topic of implementing the accrual accounting system in government is still significant for review. This research was also conducted because there are still inconsistencies in the results of previous researchers and there are still problems in implementing the accrual accounting system, therefore the aim of this research is to analyze the factors that influence the implementation of the accrual accounting system, namely financial regulatory factors, human resource competence, and commitment organization.

2. LITERATURE REVIEW

2.1. Financial Regulations

Financial regulations are very necessary in implementing accrual accounting in the government sector. International Public Sector Accounting Standards provide a framework for governments to adopt accrual accounting which is essential for transparency and accountability. International institutions such as IOSCO and IFAC also provide guidance and regulations for implementing accrual accounting for government and other public sectors (Maha Putra and Sulistyowati, 2021; Salato et al., 2023). Financial regulations are legal rules made by the government that include administrative procedures and management requirements for all rights and obligations that have value in the form of money and regional property. Financial regulations relate to the implementation of financial rights and obligations used to achieve various goals. Rachim (2017) explains that what is included in finance is the overall regional wealth, rights, and obligations in the administration of both provincial and district government which can be valued in money, so regional finance is an inseparable part of state finance.

The government's efforts to implement accrual standards in government accounting are driven by the need to increase transparency and accountability, as well as align with international standards. Indonesian Government Regulation Number 71 of 2010 requires all government agencies to adopt accrual-based accounting standards. Implementation of government accounting standards is complemented by Minister of Home Affairs Regulation Number 64 of 2013 as a complement to the implementation of accrual-based accounting standards in provincial, district, and city governments (Amal et al., 2024; Apsari et al., 2023). Previous research results show that financial regulations will increase the success of implementing an accrual accounting system (Metalia et al., 2023). Another study analyzed accounting standards in government in financial services, finding that effective implementation of local financial regulations is critical in ensuring compliance with standards. Another study highlights the importance of regulations and policy tools as factors in the successful implementation of accrual-based standards in government accounting (Siahaan et al., 2023).

2.2. Apparatus Competency

Human resource competency in government is a crucial aspect of public sector management. A study of human resource information systems on the importance of competency-based strategies in human resource development, which combines personal dimensions, organizational core competencies, and knowledge base (Darmawi, 2019), includes knowledge, skills, abilities, traits, and behavior that enable an individual to perform tasks in a particular function or job (Wong, 2020) and refers to the knowledge, skills, and behavior of individuals in carrying out their duties effectively (Memon et al., 2022). Some of the limitations of human resources working in government agencies include financial constraints, challenges in recruiting and retaining skilled workforce, and lack of appropriate human resource policies. These problems can cause inefficiencies and impact the overall effectiveness of public sector organizations (Kulla and Sopiah, 2017). Employee competency plays an important role in the implementation and effectiveness of an accrual-based accounting system. This includes their knowledge, skills, and values, which can directly affect the accuracy, reliability, and transparency of financial reports (Metalia et al., 2023).

Research that examines the topic of employee competency and organizational commitment to improving the implementation of accrual accounting and also to the quality of accounting information, shows that employee competency is one of the factors influencing the acceleration and success of implementing accrual information systems (Metalia et al., 2023). The competency of employees involved in implementing the accrual system in the government accounting process influences the success of implementing this system (Hidayah and Zarkasyi, 2017). Other research on accrual-based accounting systems in government accounting shows that human resource competency has a significant influence on the implementation of this system (Ansyori and Andesto, 2022; Metalia et al., 2023)

2.3. Organizational Commitment

Organizational commitment is a multidimensional construct that includes various aspects of employee commitment to their organization. Organizational commitment is divided into three major components, namely: (1) Affective commitment is the emotional attachment that an employee has toward his organization. It is characterized by a sense of belonging, loyalty, and a desire to remain with the organization. (2) Normative commitments, this dimension is based on the employee's sense of obligation to the organization. This is influenced by moral and ethical reasons. (3) Continuance commitment is an attitude driven by the perceived impact of leaving an organization, such as loss of benefits, job security, or financial stability. This is often based on practical considerations and not on emotional or social ties (Ahmad et al., 2014; Planer, 2019).

One way to foster commitment to an organization is by creating a positive work environment that encourages employee satisfaction and involvement. This can be achieved by providing opportunities for professional development, recognizing and rewarding employee contributions, and encouraging open communication channels. In addition, overcoming the challenges faced by

government employees, such as bureaucracy and limited resources, can help increase commitment. This can involve streamlining processes, providing necessary resources, and empowering employees to make decisions (Jaison, 2023; Zona et al., 2018).

Research findings show that the commitment of both employees and management plays an important role in implementing an accrual-based accounting information system. This commitment is needed to ensure that the system is designed and used for the organization's goals and objectives, which ultimately results in better decision-making and increased performance (Damanik and Fardinal, 2021; Nguyen and Nguyen, 2020). Studies show that organizational commitment has a positive effect on the performance of government agency work units (Anto et al., 2022), as well as improving the quality of accounting systems which can be influenced by top management commitment (Apsari et al., 2023; Bone, 2018).

2.4. Accrual-Based Accounting Information System

Nowadays many developing countries realize the importance of accrual-based accounting and are transitioning to an accrual accounting framework, building momentum for better public accounting practices (Minovski et al., 2016). The accrual accounting system is very important for the government because it provides more comprehensive and relevant financial information, thereby enabling better decision-making and accountability. This underlines the importance of accrual accounting in ensuring reliable and precise financial information data which is very important for effective governance and management of public resources (Fahlevi et al., 2022; Karunia et al., 2019).

Accrual-based accounting is a financial accounting method that records expenses and income at the time the transaction occurs without paying attention to when the transaction is paid or received. This shows the accuracy of real financial conditions according to the recording principle, namely that income and expenses must be recorded in the same period (Salato et al., 2023). The research results show the impact of accrual accounting on higher-quality government financial reporting. Research shows that accrual accounting improves the quality of financial reporting in local governments by increasing the relevance and understanding of regional financial information (Karunia et al., 2019).

The benefits of using accrual accounting in local government units include better decision-making, and more relevant and reliable accrual accounting information, enabling more appropriate decision-making by managers and local government stakeholders. Another benefit is increased efficiency where accrual accounting helps identify and overcome inefficiencies in financial management, which can lead to improved financial performance and better resource allocation, accrual accounting provides a more accurate picture of financial resources and expenditure, enabling budgeting and planning more effectively (Chimy and Forzeh, 2021; Efendi et al., 2018).

Based on the explanation above, the hypothesis of this research is: H1: Financial regulations influence the success of implementing accrual basis accounting

- H2: Employee competency influences the success of implementing accrual basis accounting
- H3: Organizational commitment influences the success of implementing accrual basis accounting.

3. DATA AND METHODS

This research is quantitative research with a verification nature. The variables consist of the independent latent variable implementation accrual-based accounting information system (IAIS) and the independent latent variable regional financial regulations (RFF) Competency (COMP) and Organizational Commitment (OC). The period is cross-sectional. Data collection was carried out through interviews and questionnaires online via Google Forms or by filling indirectly and through interviews. The questionnaire was created using a 1-5 Likert scale and sampling used a simple random sampling method with a questionnaire return rate of 173 government agencies. The criteria for selecting samples/respondents were that they were non-honorary civil servants and had worked for at least 2 years in the finance department in regional work units.

Data testing uses structural equation modeling (SEM_PLS) because it is a statistical technique that is more sensitive, simple, and powerful for data analysis. Testing with PLS in the Structural Equation Modeling application is an analysis method that is very suitable or powerful for every type of data scale, whether ordinal, nominal, ratio, or interval data (Kumar et al., 2020; Magno et al., 2022). According to Hair, the size minimum sample recommended for analyzing data using SEM-PLS is 30, which means that SEM-PLS is suitable for use in this research (Hair et al., 2021).

The data that has been collected is tested for validity and reliability, then continued with path analysis. PLS can be used to analyze and build constructs with formative and reflective indicators and measurement models or outer models can be measured by paying attention to convergent validity values and discriminant validity values. Convergent validity is the correlation value between item scores and construct scores. The measurement guideline is that if the correlation between the item score/component score and the construct score is equal to or >0.7 then it is in the high category. If the score is between 0.5 and 0.6, it is included in the sufficient category (Ghozali, 2012). Then, in structural model suitability tests, two measurements are often used, namely R-square and t-statistical test (Hair et al., 2021). According to Kumar, SEM-PLS statistics is very suitable for use in business research because it is a more sensitive, simple, and powerful statistical technique for data analysis. They are very useful for theory development and exploratory purposes, allowing researchers to maximize the explained variance of dependent latent constructs (Kumar et al., 2020).

4. RESULTS

Research data collection was obtained from answers to questionnaires given to respondents according to sample criteria. After the answers are tabulated, the characteristics of the respondents are known which can be seen in Table 1 below:

Testing using SEM-PLS goes through 3 stages, namely analysis of the outer model or measurement model, inner model, and hypothesis testing. The first outer model functions to analyze validity and reliability. Validity and reliability can be seen in the loading factor, Cronbach alpha, composite reliability (CR), and Average Variance Extracted (AVE) values. A variable is said to be valid if the outer loading of each indicator is more than 0.7 the AVE value is >0.5 and the CR value is >0.7 (Hair et al., 2021). The test results show that the variables and indicators tested in this research have met the requirements and are valid. Data can be seen in Table 2 below.

The next analysis is an inner model a structural model used to predict causal relationships between latent variables. The inner model is seen in two frequently used measurement values, namely the R-square value and the t-statistic value. The R-square range is between 0 and 1, the closer it is to 1, the better the model produced. The R-square of the data testing results is 0.505. The t statistic value must be more than 1.96 with an alpha of 5%. The results of data testing can be seen in Table 3 below.

The test results show that the first hypothesis is accepted: Financial regulations have a significant effect on the implementation of

Table 1: Respondent characteristics

Respondent Data	Frequency	Percentage
Sex		
Male	78	45
Female	95	55
Education level		
Master degree	28	16
Bachelor degree	145	84
Age		
31-40	37	21
41-50	81	47
50+	55	32
Working time		
<5 years	32	18
5-10 years	86	50
>10 years	55	32

Table 2: Convergent validity

Variables and Indicators	Cronbach's alpha	rho_A	CR	AVE
COMP	0.886	0.886	0.913	0.636
COMP1	0.785	0.785	0.903	0.823
COMP2	0.772	0.772	0.898	0.815
COMP3	0.743	0.743	0.886	0.796
IAIS	0.884	0.887	0.908	0.554
IAIS1	0.863	0.866	0.917	0.786
IAIS2	0.768	0.769	0.867	0.684
IAIS3	0.846	0.849	0.929	0.867
OC1	0.808	0.812	0.875	0.637
OC2	0.793	0.798	0.879	0.707
OC3	0.791	0.792	0.878	0.706
OC	0.919	0.920	0.932	0.579
RFF	0.921	0.922	0.934	0.586
RFF1	0.691	0.693	0.866	0.764
RFF2	0.706	0.707	0.872	0.773
RFF3	0.650	0.659	0.851	0.740
RFF4	0.681	0.681	0.862	0.758
RFF5	0.719	0.719	0.877	0.780

CR: Composite reliability, AVE: Average variance extracted

an accrual-based accounting system with a t statistic value of 3.431 (more than 1.65). The second hypothesis is accepted, human resource competency has a significant influence on the implementation of an accrual-based accounting system, the t statistic value is 4.343 and the third hypothesis is accepted, organizational commitment has a significant influence on the implementation of the accrual-based accounting system, the t statistic value is 8.991 (more than 1.65). The conceptual model with first-order and second-order analysis can be seen in the picture below.

5. DISCUSSION

The first hypothesis provides sample test results with a mean of 0.056, t-statistic data of 3.431 (>1.65), and P-value data of 0.001 (<0.005). Test data proves that financial regulations (X1) can have a positive effect on the successful implementation of accrual-based accounting (Y). The interpretation of the research results is that if government regulations are implemented in an orderly, compliant, transparent, responsible, and compliant manner then the implementation of accrual accounting in government agencies will be better. These results support previous research where regional

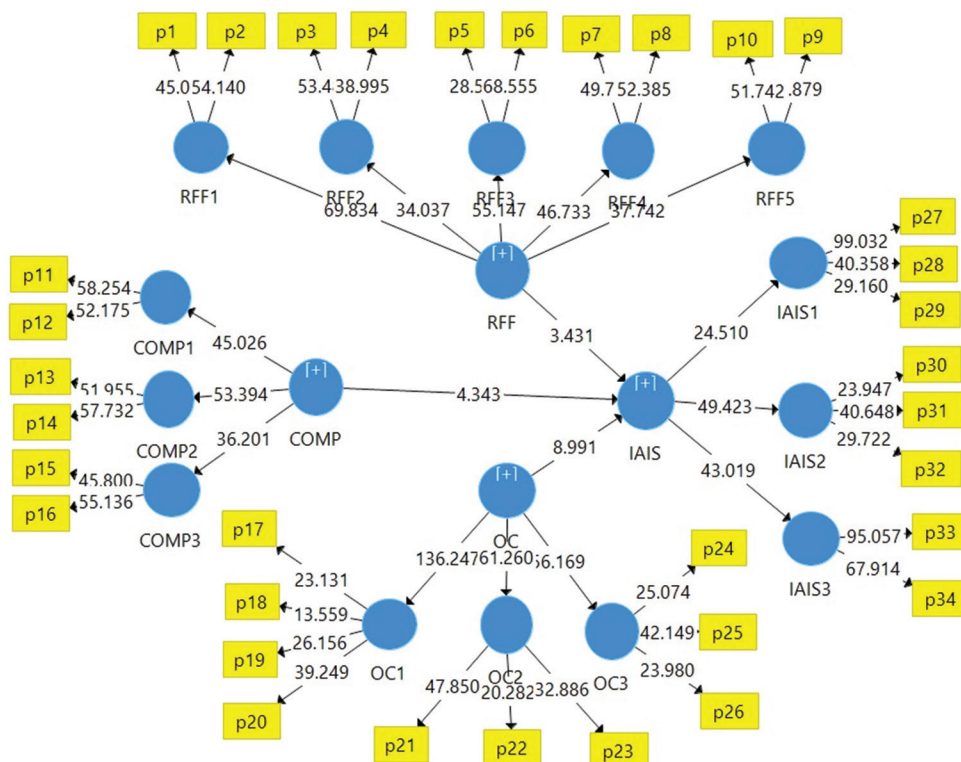


Table 3: Structural model result

Relationship Between Variables and Indicators	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ((O/STDEV))	P-values
COMP -> COMP1	0.888	0.887	0.020	45.026	0.000
COMP -> COMP2	0.902	0.901	0.017	53.394	0.000
COMP -> COMP3	0.866	0.865	0.024	36.201	0.000
COMP -> IAIS	0.249	0.247	0.057	4.343	0.000
IAIS -> IAIS1	0.811	0.808	0.033	24.510	0.000
IAIS -> IAIS2	0.886	0.887	0.018	49.423	0.000
IAIS -> IAIS3	0.858	0.857	0.020	43.019	0.000
OC -> IAIS	0.520	0.521	0.058	8.991	0.000
OC -> OC1	0.954	0.954	0.007	136.247	0.000
OC -> OC2	0.905	0.904	0.015	61.260	0.000
OC -> OC3	0.908	0.908	0.016	56.169	0.000
RFF -> IAIS	0.191	0.191	0.056	3.431	0.001
RFF -> RFF1	0.908	0.908	0.013	69.834	0.000
RFF -> RFF2	0.855	0.855	0.025	34.037	0.000
RFF -> RFF3	0.893	0.893	0.016	55.147	0.000
RFF -> RFF4	0.883	0.885	0.019	46.733	0.000
RFF -> RFF5	0.843	0.844	0.022	37.742	0.000

financial regulations influence the success of implementing an accrual-based accounting information system (Metalia et al., 2023). Then the effective implementation of regional financial regulations is very important in ensuring compliance with accounting standards. This study highlights the importance of regulations and policy tools in supporting the implementation of accrual-based accounting standards (Siahaan et al., 2023). Implementation of financial regulations in government is an important aspect of ensuring stability and security in the financial sector. Inter-governmental coordination is very important in implementing financial regulations effectively (Armour and Awrey, n.d.).

Other research shows that inadequate regulations and laws can hinder the implementation of accrual accounting, making it difficult for the government to transition to a new system (Amal et al., 2024). Therefore, the transition to accrual accounting requires significant changes to government accounting systems and practices, therefore regulations regarding accrual-based accounting systems in government must be guided by International Public Sector Accounting Standards (IPSAS) (Flynn et al., 2016) which are described in and the 2010 Government Regulation concerning accrual-based Government Accounting Standards (SAP) in Indonesia. The research results show that with the existence of government accounting standards, the application of the accrual basis can increase transparency and accountability, accrual accounting provides a more comprehensive view of government finances, including asset, liability, and depreciation balance sheet data, which increases transparency and accountability, enabling accurate financial reporting. More accurately, accrual accounting can produce more efficient financial management by recognizing the financial implications of government activities and decisions and allows more accurate budget planning because it reflects the financial implications of government activities and decisions (Yusof and Jaafar, 2018).

The second hypothesis shows the sample mean data value is 0.247 the t-statistic data is 3.434 (>1.65) and the $P = 0.000$ (<0.005). Test data proves that the competency variable of apparatus (human resources) working in government agencies has a positive and significant effect on the success of implementing an accrual-based accounting information system. This test shows real results where there is an influence of employee competency (X2) on the success or failure of implementing accrual-based accounting (Y) in local governments, thus the hypothesis in this research can be accepted.

The influence of competency on accrual-based accounting systems is discussed in several previous studies. This finding supports previous research which found that competent employees are needed to carry out accrual accounting effectively, which in turn can produce better financial reporting (Anto et al., 2022; Yusof and Jaafar, 2018). The results of similar research found that employee competency has an effect on quality financial reporting in the context of local government agencies. This is because the work unit operator is the party most related to system operations, and application users have a direct relationship with the system (Muda and Ade Afrina, 2019). This shows that competent employees are very important for implementing an accrual-based accounting

system which in turn can produce better financial reporting (Muda and Ade Afrina, 2019).

To apply human resource competencies in an accrual accounting information system, it is important to ensure that employees have the knowledge, skills, and abilities necessary to utilize the system effectively. This can be achieved through various strategies such as training and development, providing regular training and workshops to increase employee understanding of the accrual accounting system, and its functions. Then ensure employees have a strong educational background in accounting and have relevant experience in their field. This will enable them to effectively implement the accrual accounting system and make the right decisions (Afiah et al., 2020; Muda and Ade Afrina, 2019)

The third hypothesis provides sample mean data of 0.521 t-statistic data of 8.991 (>1.65) and a $P = 0.000$ (<0.005). The test data proves that commitment (X3) has a positive effect on the success of implementing accrual-based accounting (Y), thus the hypothesis in this research can be accepted. Organizational commitment with affective, normative, and continuous dimensions is very important. This includes employees' willingness to adapt to the new system and the availability of resources to support the transition (B and Husnia, 2023).

These results support previous research where employee commitment to their organization can help facilitate changes to an accrual-based system by fostering a sense of shared responsibility and a willingness to adapt to new practices. Similar research highlights the moderating role of job satisfaction in the relationship between organizational commitment and the readiness of government agencies toward accrual accounting (Damanik and Fardinal, 2021; Nguyen and Nguyen, 2020).

In summary, organizational commitment is a key factor in implementing an accrual-based accounting system in government agencies. This fosters a sense of shared responsibility and a willingness to adapt to new practices, which is important in implementing accrual-based government accounting (Azlina et al., 2020; Sudaryati and Mohamed, 2017). Studies show that organizational commitment has a positive effect on the performance of government agency work units (Anto et al., 2022), likewise, the quality of accounting information systems is influenced by top management commitment (Apsari et al., 2023; Bone, 2018).

6. CONCLUSION

The results of this research prove that all hypotheses are accepted, namely government financial regulations, employee competence, and commitment to the organization have a positive impact on the implementation of accrual accounting standards in the financial governance of local government agencies. Implementation of government accounting standards provides significant implications in government financial management and measuring performance. Implementation of accrual accounting standards requires synchronization between accounting practices in the central government and regional governments.

In this implementation, another determining factor is employee competency. These results imply that employee competency must be maximized as one of the requirements for good financial governance. The quality of human resources must be considered by providing training and development related to accounting practices and knowledge. Human resources involved in financial reporting must have sufficient competency to meet or exceed the established effective financial reporting criteria. Resource competency will increase through education and training or short financial management courses or training in the use of government financial software. If officials have competence, they will manage financial administration and can minimize recording errors and lead to administrative and financial accountability.

Then the commitment factor to the organization needs to be increased through developing an organizational culture that supports the implementation of accrual accounting in government. This can be done by increasing employee awareness of the importance of accrual-based accounting to increase transparency and accountability in financial management. High commitment will increase capabilities in implementing accrual-based government accounting.

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