

Application of Accrual-Based Accounting Standards in Indonesia

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Abstract

This study is a quantitative study that aims to determine the effect of the quality of human capital, training, organization commitment, and organization culture on Application of Accrual-Based Accounting Standards in Indonesia. The purpose of this study is to examine and empirically prove the effect of human capital qualities, training, organization commitment, and organization culture on Application of Accrual-Based Accounting Standards in Indonesia. The population in this research is chief of finance and finance staff of regional government organizational unit. The research sample is 84 respondents and used random sampling method. The data analysis using Structural Equation Modelling (SEM) with SmartPLS software version 3.0. The result of this study conclude that the quality of human capital and organization commitment has a significant effect on Application of Accrual-Based Accounting Standards in Indonesia while the training organization culture has no significant effect on Application of Accrual-Based Accounting Standards in Indonesia.

Penerapan Standar Akuntansi Berbasis AkruaI di Indonesia

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk menguji dan membuktikan secara empiris pengaruh penerapan standar akuntansi berbasis akrual di Indonesia. Populasi penelitian ini adalah kepala subbagian keuangan dan staf keuangan unit organisasi pemerintah daerah di wilayah provinsi DKI Jakarta. Sampel penelitian ini terdiri dari 84 responden dan menggunakan metode *random sampling*. Analisis data dilakukan menggunakan *Structural Equation Modelling* (SEM) dengan *software* SmartPLS versi 3,0. Hasil yang didapatkan dalam penelitian ini menyimpulkan bahwa kualitas sumber daya manusia, dan komitmen organisasi berpengaruh signifikan terhadap penerapan standar akuntansi berbasis akrual di Indonesia. Sementara pelatihan dan budaya organisasi tidak memiliki pengaruh yang signifikan terhadap penerapan standar akuntansi berbasis akrual di Indonesia.

Kata Kunci: Penerapan Standar Akuntansi AkruaI, Kualitas Sumber Daya Manusia, Pelatihan, Komitmen Organisasi, dan Budaya Organisasi