

Analysis of Governments Readiness for Regulatory Changes: Moderation Effect of Organizational Commitment

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Abstract

In recent years, central government issued government regulation number 12 of 2019 which requires local governments to implement it fully later than two years after published, namely 2021. This research aims to examine the effect of human resources competency and communication on the readiness of local government in the implementation of PP 12 of 2019 with organizational commitment as moderating variable. The research utilized a quantitative research design using primary data. The population in this study are from all regional units in the Riau Province. The sample in this research amounted to 27 regional work units with 108 respondents by using the census sampling method. The data processing method used by researchers is the multiple regression and moderate regression analysis. The research yielded some interesting results. Firstly, the human resources competency and communication give a significant influence on the readiness of local government in the implementation of PP 12 of 2019. Secondly, organizational commitment plays a role in mediating human resources competency and communication on the readiness of local government in the implementation of PP 12 of 2019. The results of the research can be useful to present the readiness of local government in the implementation regulation.

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1. Introduction

Increasing fiscal transparency and accountability in the management of state finances is the most important part of the enforcement of good governance. One important key in the management of state finances is related to the realization of transparency and accountability of state finances in the management of regional finances. Since the issuance of Government Regulation (PP) Number 12 of Year 2019 Concerning Regional Financial Management in article 1, it is explained that the management of regional finances is the whole activity which includes planning, budgeting, implementation, administration, reporting, accountability, and supervision of regional finances.

The enactment of Government Regulation (PP) Number 12 of 2019 has quite a significant impact on the process of regional financial management in Indonesia. The new changes, according to the Director General of Regional Financial Development of the Ministry of Home Affairs Syarifudin, are: first, determination of the Provisional Budget-Ceiling Priority Budget Policy (KUA-PPAS) can be endorsed by the regional head, without the approval of the DPRD if within one and a half months the discussion has not found an agreement. Second, the expanded and confirmed Budget User Proxies (KPA) that were only at the provincial level, will then be available at the district and municipal levels for several regional work units. Third, regarding the structure of the local government budget (APBD) there will be many changes. Fourth, local governments must implement their budgeting through E-Budgeting (*Kontan.co.id.2018*).

The most important thing to emphasize regarding the implementation of PP Number 12 of 2019 is that local governments must implement this regulation no later than 2 years after PP Number 12 of 2019 is promulgated, meaning that it is no later than 2021, and derivative regulations are immediately made by the Ministry of Home Affairs, so local governments need to prepare and start to implement changes in accordance with PP Number 12 of 2019 gradually through a transition period in order to mitigate the risks of the constraints and problems that will be encountered in the implementation this regulation, so that the quality of Local Government Financial Statements and Unqualified Fair opinions (WTP) that have been achieved so far can still be achieved maintained even improved (*Harianjogja.com.2019*).

The successful implementation of PP 12 of 2019 is very much needed so that the local government can realize good, clear and responsible financial management. In PP 12 of 2019 it was revealed that the time period for local governments to implement this regulation is two years after this regulation was issued in 2019. With the requirement for local governments to implement PP 12 of 2019 no later than 2021, it will have an impact on the readiness of local governments in Indonesia in order to implement PP 12 of 2019. But of course there are some problems that must be resolved by the local government, such as the preparation of the regional financial information system infrastructure, the



preparation of the regional institutional organization and the preparation of quality human resources to carry out the regulation.

Phenomena related to the readiness of regional governments in implementing PP 12 of 2019 on Regional Financial Management can ask for opinions from local government financial statements (LKPD). Because there are still many shortcomings in the management of regional finances based on previous regulations namely PP 58 of 2005, the researchers are interested in examining how the readiness of local governments in implementing PP 12 of 2019.

Based on research Basri's, Hasan et al (2016) show the results that human resource competence influences the readiness of government agencies in the implementation of accrual-based accounting. While the results of research conducted by Jantong, Alfonsus and Roekhudin, Nurkholis, (2018) show that the variable quality of human resources does not affect the readiness of applying accrual-based SAP. Based on research by Adhikari, Pawan and Nesbakk, Levi, Garseth (2016) shows the results that communication influences the success of SAP accrual-based implementation. While the research of Iznillah, Luthfi and Azlina Nur, (2015) shows that communication does not affect the readiness of local governments in the implementation of accrual-based SAP. Based on research by Alghizzawi Research, Moawiah Awad (2019) shows that organizational commitment influences the readiness of government agencies in the implementation of accrual-based accounting. While research conducted by Suaryana, I Gusti Ngurah Agung, et al (2017) shows that organizational commitment does not affect the implementation of Accrual-based SAP.

This research is a development of Nasution's research, Dito Aditia Darma (2016) entitled the analysis of factors that influence the implementation of accrual-based SAP with SKPD commitment as a moderating variable in the Government of North Sumatra Province. The difference of this research with that research is by adding the communication variable as an independent variable. In addition, researchers took the location of the study and the different scope, namely the Regional Government Organizations of the Riau Province Government.

The general objective of the research was to obtain empirical evidence about the influence of human resource competence and communication on the readiness of regional governments in implementing PP 12 of 2019 with organizational commitment as a moderating variable. It is hoped that this research can provide new information to science and contribute to local governments as a consideration in formulating policies related to the implementation of PP 12 of 2019.

2. Literature Reviews and Hypothesis

Effect of Human Resource Competence on Local Government Readiness in Implementing PP No. 12 of 2019

According to Wibowo (2016) competence is an ability to carry out or do a job or task based on skills and knowledge and is supported by work attitudes demanded by work. Human resource competence reflects the quality of effort given by a



person in a certain time to produce goods and services. Weaknesses in the management of regional finances based on the latest regulations namely PP 12 of 2019 can be avoided by the availability of human resources who can understand PP 12 of 2019. Reinforced by the opinion of Davis (2010) which states that the success of regional financial management based on government accounting standards affects the regulatory factors, namely human resources. The implementation of PP 12 of 2019 requires human resources who understand and are competent in managing regional finances in accordance with PP 12 of 2019.

Previous research conducted by Basri, Hasan, et al (2016) shows the results that human resource competence influences the readiness of government agencies in the implementation of accrual-based accounting. This is in line with research conducted by Permana, Ida Bagus Gede Bayu, and Wiratmaja, I Dewa Nyoman (2016) showing that human resources have a significant effect on the readiness of the implementation of accrual-based Local Government Financial Reports. So based on the theory and previous research shows that the higher the competence of human resources in understanding PP 12 of 2019, the level of application of PP 12 of 2019 will increase. Based on the description above, the proposed hypothesis is:

H1: Human resources competence influences the readiness of local governments in implementing PP 12 of 2019.

Effects of Communication on Regional Government Readiness in Implementing PP Number 12 of 2019

According to Edwar in Herlina (2013) communication is one of the factors that influence the policy implementation process. The main requirement for communication in effective policy implementation is that policy implementers know what they are doing. This concerns the process of delivering information and the consistency of the information conveyed. Meanwhile, according to Robbins and Judge (2014) states communication is the process of delivering and understanding meaning. As great as any idea, it will not be useful if it is not passed on and understood by others. Good communication is very important for the effectiveness of any group or organization. Good communication within an organization will be able to work systematically to increase productivity, especially in the implementation of PP 12 of 2019 concerning regional financial management. In addition, continuous communication is also needed from the central and regional governments. As befits a new regulation that is quite different from the old regulation, it certainly has the potential for resistance for every OPD employee to stick to the old regulations and are reluctant to keep up with changes. For this reason, it is necessary to formulate various policies and conduct various disseminations to all parties concerned, so that the application of PP 12 of 2019 can run well without resistance (Putra and Ariyanto, 2015).

Previous research conducted by Adhikari, Pawan and Nesbakk, Levi, Garseth (2016) shows the results that communication influences the successful implementation of accrual-based SAP. This is in line with Pratiwi, AnnisaIntan, et al, (2017) showing the results that communication has a significant effect on the readiness of the implementation of accrual-based SAP. So based on the theory and



previous research shows that the better communication carried out by the Regional Apparatus Organization (OPD) in socializing and implementing PP 12 of 2019, the higher the level of readiness of local governments in implementing PP 12 of 2019. Based on the description above, the proposed hypothesis is:

H2: Communication affects the readiness of local governments in implementing PP 12 of 2019.

Effects of Moderation on Organizational Commitment on The Relationship Between Human Resources Competence and Local Government Readiness in Implementing PP Number 12 of 2019

According to Edison et al. (2016) competence is the ability of individuals to carry out a job properly and has an advantage based on matters relating to knowledge (knowledge), skills (skills) and attitude (attitude). Human resources are the main supporting pillars as well as the driving wheel of the organization to achieve the vision and mission and objectives of the organization. The failure of the regional government in preparing competent and quality human resources in implementing PP 12 of 2019 will have an impact on the mismanagement of regional financial administration and non-compliance with regulations.

Organizational commitment is the degree to which an employee sided with a particular organization and its objectives, and intends to maintain its membership in the organization. Committed employees will have less possibility for them to be involved in things that can harm the company because they have a high sense of loyalty (Nurandini and Ririh, 2014). Human resource competence will not be useful in increasing the readiness to implement PP 12 of 2019 if it is not supported by the organizational commitment of each OPD in implementing the regulation. With good organizational commitment from each local government agency, it will support the successful implementation of PP 12 of 2019 effectively and efficiently. Based on the description above, the proposed hypothesis is:

H3: Organizational commitment moderates the effect of human resource competence on readiness of local governments in implementing PP 12 of 2019.

Effects of Moderation on Organizational Commitment on The Relationship Between communication and Local Government Readiness in Implementing PP Number 12 of 2019

According Effendy (2018) explains communication is the process of delivering a message by someone to someone else to tell or change attitudes, opinions, or behavior, both verbally or indirectly through the media. Communication has a broad and comprehensive scope and is seen as a dynamic process. The main requirement for effective policy communication is that policy implementers know what they are doing, this concerns the process of delivering information, clarity of information and the consistency of information conveyed.

According to Aldiani (2010) organizational commitment is an encouragement from within individuals to do something in order to support the success of the organization in accordance with the goals set and prioritizes the interests of the organization. Communication will not be useful in increasing the readiness to



implement PP 12 of 2019 if it is not supported by the organizational commitment of each OPD to socialize the regulation, with proper communication the implementation of PP 12 of 2019 can running well without any resistance. Based on the description above, the proposed hypothesis is:

H4: Organizational commitment moderates the effect of communication on the readiness of local governments in implementing PP 12 of 2019.

3. Research Methods

Population and Sample

The research adopt a quantitative research design. Quantitative methods involve the process of collecting, analyzing, interpreting and writing the results of study (Cresswell, 2014). The population of this research consist of all Regional Apparatus Organizations (OPD) in the Government of Riau Province. The sample in this research amounted to 27 regional work units with 108 respondents by using the census sampling method. The data used in this study are primary data and were obtained using a questionnaire instrument. Data sources from this study are the opinions or perceptions of respondents at each OPD in the Riau Provincial Government. The respondents for the questionnaires were the head of finance section, proxy of budget user, commitment making officer and staff head of finance section. The answers provided for every question were designed in the Likert Scale to test how strongly respondents agreed with statements, and this scale consisted the following five points, namely 1 = strongly disagree, 2 = disagree, 3 = undecided, 4 = agree, 5 = strongly agree.

Operational Definition and Variable Measurement

Variable readiness for the implementation of PP 12 of 2019 in this study will be measured using 7 question items adopted from Holt's research (2010). Measurement indicators consist of aspects of appropriateness, change efficacy, management support, personal benefits. Measurement using a Likert scale with a score of 1 to 5. Human resource competency is measured using 6 question items developed by Edison et al. (2016). There are three measurement indicators used, namely attitude, ability and knowledge. Measurement using a Likert scale with a score of 1 to 5. Communication was measured using 9 statement items developed by Hetti Herlina (2013). There are three measurement indicators used, namely, communication clarity, communication consistency, and communication media distribution. Measurement uses a Likert scale with a score of 1 to 5. The moderating variable in this study is organizational commitment. Organizational commitment is measured using 6 question items developed by Wibowo (2016). There are 3 measurement indicators used, namely, affective commitment, continuity commitment, normative commitment. Measurement using a Likert scale with a score of 1 to 5.

Data Analysis Methods

The data in this research were processed using the SPSS Software (Statistical Package For Social Science) version 25. The data collected were analyzed using with multiple regression analysis and Moderated Regression Analysis (MRA). According to Ghozali (2011) the interaction test or often referred to as Moderated



Regression Analysis (MRA) is a special application of multiple linear regression where the regression equation contains elements of interaction with the following equations:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + \beta_4 (X_1 * Z) + \beta_5 (X_2 * Z) + e \dots \dots \dots (1)$$

Where :

Y = Readiness Implementation of PP Number 12 Year 2019

α = Constant

β_1 - β_5 = Regression coefficient

X1 = Human Resources Competence

X2 = Communication

X1 * Z = Interaction Between Human Resources Competence and Organizational Commitment

X2 * Z = Interaction Between Communication and Organizational Commitment

Z = Organizational Commitment (Moderation Variable)

E = Error

4. Results And Discussion

In this research, questionnaires were distributed to all Regional Apparatus Organizations (OPD) in the Government of Riau Province, numbering 108. The number of questionnaires returned was 102 (94,40 %), all of which could be used as a data source and could be processed in this research. The characteristics of the research respondents showed that the respondents were dominated by males (58 males or 56,80 % of all respondents), respondents aged 45 (47 people or 46,07 % of all respondents), respondents with bachelor's degree (55 people or 53,92 % of all respondents), and respondents who had worked for more than 15 years (52 people or 50,98 % of all respondents),

Description of Research Variables

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Human Resource Competency (X1)	102	16 .00	30:00	23.8137	3,49747
Communication (X2)	102	25 .00	42 .00	34,2549	4,76930
Organizational Commitment (Z)	102	16 .00	29 .00	23.9118	2.75071
Readiness In Implementation PP 12 of 2019 (Y)	102	18:00	35.00	28.0784	4.47366
Valid N (Listwise)	102				

Source: SPSS Processed Data 25.0, 2020

Based on the statistical tests above, it is known that the human resource competency variable has a minimum value of 16, a maximum value of 30 and a mean value of 23.81 with a standard deviation of 3.497. The communication variable has a minimum value of 25, a maximum value of 42 and an average value of 34.25 with a standard deviation of 4.769. The organizational commitment



variable has a minimum value of 16, a maximum value of 29 and an average value (mean) of 23.91 with a standard deviation of 2.750. Variable readiness for the implementation of PP 12 of 2019 has a minimum value of 18, a maximum value of 35 and an average value of 28.07 with a standard deviation of 4.473.

Hypothesis Testing Results

A multiple regression analysis and Moderated Regression Analysis (MRA) was carried out to determine the influence of human resource competence and communication on the readiness of regional governments in implementing PP 12 of 2019 with organizational commitment as a moderating variable. Statistical package SPSS version 25 as the software processing the data. Regression analysis is presented below:

Table 2. Regression Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.804 ^a	.647	.628	2.72744

Predictors: (Constant) human resources competency, communication, and organizational commitment.
Source : SPSS output

From above multiple regression analysis and Moderated Regression Analysis (MRA), 64.7% variations in the readiness of regional governments in implementing PP 12 of 2019 can be explained by human resources competency, communication, and organizational commitment as indicated by R Square 0,647.

Table 3. Coefficients^a

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	11.793	1.458		8.088	.000
Human resource competency	.769	.100	.602	7.679	.000
Communication	.276	.129	.170	2.133	.035
Organizational Commitment	.146	.065	.156	2.264	.026
HRC*OC	.027	.002	.770	12.065	.000
Com*OC	.016	.002	.615	7.799	.000

a. Dependent Variable: Y

Source: SPSS output

Regression result equation:

$$Y = 11.793 + 0,769X_1 + 0,276X_2 + 0,146Z + 0,027 (X_1*Z) + 0,016 (X_2*Z) + e$$

First Hypothesis Testing Results

From the data obtained in the table above it can be seen that $t_{\text{arithmetic}} > t_{\text{table}}$ is $7.679 > 1.984$ and $\text{sig. } t_{0,000} < 0.05$ thus H_0 is rejected and H_1 is accepted. From the results of the test, there is a decision that human resource competence influences the readiness to implement PP 12 of 2019.



Based on the Head of the State Personnel Agency Regulation No. 7 of 2013 states that competency is the characteristics and ability of work that includes aspects of knowledge, skills, and attitudes according to the duties and or functions of the position. Human resources are the most important assets in a company or organization. Employees can be potential if managed properly and correctly, but will be a burden if mismanaged.

In this study, human resource competence influences the readiness to implement PP 12 of 2019, this means that if human resources are managed properly it will produce competent resources that have an understanding and knowledge of regional financial administration according to PP 12 of 2019. The results of this study support research from Basri, Hasan, et al (2016) shows the results that the competence of human resources affects the readiness of government agencies in the implementation of accrual-based accounting .

Second Hypothesis Testing Results

From the data obtained in the table above it can be seen that $t_{\text{arithmetic}} > t_{\text{table}}$ is $2.133 > 1.984$ and sig. t $0.035 < 0.05$ thus H_0 is rejected and H_2 is received. From the results of these tests, a decision is reached that communication influences the readiness of local governments for implementing PP 12 of 2019 .

Good communication within an organization will be able to work systematically to improve productivity, especially in the implementation of Government Regulation No. 12 of 2019 regarding regional financial management. According to Robbins and Judge (2014) states communication is the process of delivering and understanding meaning. As great as any idea, it will not be useful if it is not passed on and understood by others. Communication continuous from the central government and the local governments is also needed. As a new regulation that much different from the old regulation, certainly has the potential for resistance to every employee of the Regional Apparatus Organization (OPD) to defend the old regulation and reluctant to follow the changes. For this reason, it is necessary to formulate various policies and conduct various disseminations to all relevant parties, so that the application of PP No. 12 of 2019 can running well without resistance (Putra and Ariyanto, 2015).

In this study, communication affects the readiness of implementing PP 12 of 2019 , this means that if the communication is done massively, effectively and efficiently it will greatly help accelerate the process of understanding the local government financial administration staff in implementing PP 12 of 2019, so as to avoid errors in the management process so as to improve the quality of regional financial administration. The results of this study are in line with research conducted by Pratiwi, Annisa Intan, et al, (2017) showing the results that communication has a significant effect on the readiness of the implementation of accrual-based SAP .

Third Hypothesis Testing Results

From the data obtained in the table above it can be seen that $t_{\text{arithmetic}} > T_{\text{table}}$ is $12.065 > 1.984$ and sig. t $0,000 < 0.05$ thus H_0 is rejected and H_3 is



accepted. From the results of these tests, then there is a decision that is the organizational commitment to moderate the relationship between human resource competencies and readiness of local governments for the implementation of PP 12 of 2019.

Based on the Regulation of the Head of the State Personnel Agency Number 7 of 2013 states that competency is the characteristics and ability of work that includes aspects of knowledge, skills and attitudes in accordance with the duties and / or functions of the position. Whereas organizational commitment is the degree to which an employee sides with a particular organization and its objectives, and intends to maintain its membership in the organization. Human resource competence will not be useful in increasing readiness for the implementation of PP 12 of 2019 if it is not supported by the organizational commitment of each OPD in implementing the regulation.

The results of this study indicate that in order to achieve implementation readiness PP 12 2019 for local authorities is required resources are competent, namely employees who have the knowledge, skills, and attitudes included an accounting background and have accounting logic to perform the financial administration of the region, as well as strengthened by the organizational commitment of the leaders and employees of financial administration that are designed to assist organizations in achieving certain goals in order to support the successful implementation of PP 12 of 2019 effectively and efficiently. So, human resource competency if supported by organizational commitment of each local government agency will increase the readiness of local governments in implementing PP 12 of 2019 so that regional financial administration can be carried out in an orderly, obedient to statutory regulations, efficient, economical and responsible answer.

Fourth Hypothesis Testing Results

From the data obtained in the table above it can be seen that $t_{count} > t_{table}$ is $7.799 > 1.985$ and $sig. t_{0,000} < 0.05$ thus H_0 is rejected and H_4 is received. From the results of these tests, then there is a decision that is the organizational commitment to moderate the relationship between communication and readiness of local governments for the implementation of PP 12 of 2019.

According Effendy (2018) explains communication is the process of delivering a message by someone to someone else to tell or change attitudes, opinions, or behavior, both verbally or indirectly through the media. Communication has a broad and comprehensive scope and is seen as a dynamic process. According to Aldiani (2010) organizational commitment is an encouragement from within individuals to do something in order to support the success of the organization in accordance with the goals set and prioritizes the interests of the organization. Communication will not be useful in increasing the readiness to implement PP 12 of 2019 if it is not supported by the organizational commitment of each OPD to socialize the regulation, with proper communication the implementation of PP 12 of 2019 can running well without any resistance.



The results of this study indicate that to achieve the readiness to implement PP 12 of 2019 for local government agencies, communication is needed from the central government to local governments that can utilize information quickly and accurately to further encourage the realization of understanding of regional financial administration employees in managing clean, transparent finances and accountable. In addition, organizational commitment from leaders and staff of regional financial administration is also needed to achieve the objectives in the process of implementing regional financial management policies based on PP 12 of 2019. Thus, communication if supported by organizational commitment from each local government agency will increase the readiness of regional governments in implementation PP 12 of 2019 so that it will produce regional financial administration that is transparent, clean and accountable.

5. Conclusions and Suggestion

The result of this research concluded that first, the human resource competence influences the readiness of the local government in implementing PP 12 of 2019 in the regional apparatus organization of the Riau Province Government. Second, The communication influences the readiness of the regional government in implementing PP 12 of 2019 in the regional apparatus organization of the Riau Provincial Government. Third, organizational commitment strengthens the effect of human resource competence on the readiness of local governments in implementing PP 12 of 2019 in regional organizations of the Riau Provincial Government. Fourth, organizational commitment strengthens the effect of communication on the readiness of local governments in implementing PP 12 of 2019 in regional organizations of the Riau Provincial Government.

For the Regional Apparatus Organization, this research is expected to be an input in increasing the readiness to implement PP 12 of 2019 in accordance with the provisions of the applicable laws and regulations in Indonesia. Thus the process of regional financial administration is not constrained because the leaders and employees of local government agencies are not ready in various aspects or experiencing resistance to changes in the regulation.

Several suggestions for future researchers are recommended. First, this research only takes population in the Riau Provincial Government, therefore it is expected that further research can be carried out on a broader scope because if it is expanded in population and the sample will likely get different results. Second, for it is necessary to add other independent variables to see the effect on the readiness of local governments in implementing PP 12 of 2019 so that the results obtained are more accurate and varied. Third, interviews are needed that might help in controlling each respondent's answers. So that respondents can ask researchers directly to questions that are less understood by respondents.



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