

ABSTRACT

Rian Abrori. NIM 10.02.2.1.1.00021. Analysis of The Readiness Local Government in implementation Accrual-Based Government Accounting Standard (PP No. 71 Tahun 2010) (Study at Four Local Governments in Madura). Under the Guidance Nurhayati, S.E., MSA., Ak., QIA., CA dan Rahmat Zuhdi, S.E., MSA., Ak., QIA., CA.

The purpose of this research is to examine and analyze the influence of human resources, organizational commitment, communication and supporting devices to the readiness in implementation of accrual-based SAP. The populations in this study were all users and the manager of financial area, in this case all SKPDs (Department, Agency, and Office) at four local governments in Madura. The sampling technique used was purposive sampling criteria: employees in SKPD (Department , Agency , and Office) that implement the functions of accounting and reporting in prepare the financial report of local governments (LKPD), employees who comprehend the areas of accounting and financial management, employees who have served at least 2 years in accounting and financial local management. So that, the relevant samples in this study were employees of the finance department in the field of accounting and reporting on BPKAD/DPPKA in districts in Madura. The numbers of samples taken in this study were 30 respondents.

The results of this study is indicate that simultaneous variables of human resources, organizational commitment, communication and supporting devices jointly significant effect on the readiness of the application of accrual-based SAP. Partially show that the variables of human resources, organizational commitment and supporting significant effect on the readiness of the application of accrual-based SAP. However, the communication variables did not significantly influence the readiness of accrual -based SAP application.

Keywords: human resources, organizational commitment, communication, supporting devices, readiness, accrual- based SAP.

ABSTRAK

Rian Abrori. NIM 10.02.2.1.1.00021. Analisis Kesiapan Pemerintah Daerah Dalam Menerapkan Standar Akuntansi Pemerintahan Berbasis Akrua (PP No. 71 Tahun 2010) (Studi Pada Empat Pemerintah Daerah Di Madura). Di bawah bimbingan Nurhayati, S.E., MSA., Ak., QIA., CA dan Rahmat Zuhdi, S.E., MSA., Ak., QIA., CA.

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh sumber daya manusia, komitmen organisasi, komunikasi dan perangkat pendukung terhadap kesiapan penerapan SAP berbasis akrual. Populasi dalam penelitian ini adalah seluruh pengguna dan pengelola keuangan daerah, dalam hal ini semua SKPD (Dinas, Badan, dan Kantor) pada empat pemerintah daerah di Madura. Teknik pengambilan sampel yang digunakan adalah *purposive sampling*. Sampel adalah pegawai bagian keuangan dibidang akuntansi dan pelaporan pada BPKAD/DPPKA di kabupaten yang ada di Madura berjumlah 30 responden.

Hasil penelitian ini menunjukkan bahwa secara simultan variabel sumber daya manusia, komitmen organisasi, komunikasi dan perangkat pendukung secara bersama-sama berpengaruh signifikan terhadap kesiapan penerapan SAP berbasis akrual. Secara parsial menunjukkan bahwa variabel sumber daya manusia, komitmen organisasi dan perangkat pendukung berpengaruh signifikan terhadap kesiapan penerapan SAP berbasis akrual, namun variabel komunikasi tidak berpengaruh signifikan terhadap kesiapan penerapan SAP berbasis akrual.

Kata kunci: sumber daya manusia, komitmen organisasi, komunikasi, perangkat pendukung, kesiapan, SAP berbasis akrual.