

INTISARI

Penelitian ini bertujuan untuk menganalisis faktor-faktor yang memengaruhi tingkat implementasi Standar Akutansi Pemerintahan (SAP) berbasis akrual pada Pemerintah Daerah di Pemerintah Kabupaten Banjarnegara. Subjek dalam penelitian ini adalah SKPD pada Pemerintah Kabupaten Banjarnegara. Dalam penelitian ini terdapat 67 responden yang dipilih dan menggunakan alat analisis berupa Analisis Regresi Berganda.

Berdasarkan analisis yang telah dilakukan, diperoleh hasil bahwa komitmen organisasi, pelatihan SKPD, dan kinerja SKPD secara signifikan terbukti berpengaruh positif terhadap tingkat implementasi SAP berbasis akrual, sedangkan sarana dan prasarana dan budaya organisasi tidak berpengaruh terhadap tingkat implementasi SAP berbasis akrual.

Kata Kunci : SAP akrual, komitmen organisasi, sarana dan prasarana, pelatihan SKPD, budaya organisasi, kinerja SKPD.

ABSTRACT

This study aimed to analyze the factors that influence the level of implementing accrual based government accounting standard in local government in Banjarnegara municipality. The subjects in this study is SKPD in Banjarnegara district government. In this study there were 67 respondents were selected and analyzed using Multiple Regression Analysis.

Based on the analysis that has been done, the result is that the commitment of the organization, SKPD's training, and performance of SKPD proved has positive effect on the level of implementing accrual based government accounting standard, while the infrastructure and organizational culture does not affect the level of implementing accrual based government accounting standard.

Keywords : accrual based government accounting standard, the commitment of the organization, SKPD's training, performance of SKPD, the infrastructure and organizational culture