

## **ABSTRACT**

This research is aimed to find out the influence of human resources quality, supporting tools and organizational commitment to the effectiveness of the implementation of accrual-based government accounting standards in Surabaya city.

The population includes all SKPD in the local government of Surabaya city. In this study, based on random sampling criteria, 15 SKPD have been selected as samples. The data collection technique has been done by issuing questionnaires. The data is the primary data which has been collected by issuing questionnaires to the respondents. Quantitative has been applied as the research method, whereas the analytical technique has been done by using Multiple Linear Regressions Analysis.

The result shows that (1) human resources quality gives influences to the effectiveness of the implementation of accrual-based government accounting standards, which means that human resources is one of the important components in implementing the SAP, (2) supporting tools give influence to the effectiveness of the implementation of accrual-based government accounting standards, which means that when the supporting tools that exist in the financial department SKPD Surabaya is getting adequate, then the implementation of accrual-based government accounting standards will be better. (3) Organizational commitment gives influence to the effectiveness of the implementation of accrual-based government accounting standards which means when organization commitment in applying accrual based government accounting standard is getting high, then level of readiness of the implementation of accrual-based government accounting standards is getting high as well.

**Keywords:** human resources quality, supporting tools, organizational commitment and accrual-based government accounting standards

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kualitas sumber daya manusia, perangkat pendukung dan komitmen organisasi terhadap efektivitas penerapan standar akuntansi pemerintah berbasis akrual di Kota Surabaya.

Populasi dalam penelitian ini meliputi SKPD yang ada pada Pemerintah Kota Surabaya. Dalam penelitian ini, berdasarkan kriteria *random sampling* diperoleh 15 SKPD sebagai sampel. Teknik pengumpulan data dalam penelitian ini menggunakan kuesioner. Jenis data yang digunakan dalam penelitian ini adalah data primer yang dikumpulkan melalui pengiriman kuesioner kepada responden. Metode penelitian yaitu kuantitatif, sedangkan teknik analisis menggunakan Analisis Regresi Linier Berganda.

Hasil penelitian menunjukkan bahwa (1) kualitas sumber daya manusia berpengaruh terhadap efektivitas penerapan standar akuntansi pemerintah berbasis akrual, yang artinya sumber daya manusia merupakan salah satu komponen penting dalam mengimplementasikan SAP, (2) perangkat pendukung berpengaruh terhadap efektivitas penerapan standar akuntansi pemerintah berbasis akrual, yang artinya semakin memadainya perangkat pendukung yang ada pada bagian keuangan SKPD Kota Surabaya, maka Implementasi SAP Berbasis Akrual pun akan semakin baik. (3) Komitmen organisasi berpengaruh terhadap efektivitas penerapan standar akuntansi pemerintah berbasis akrual yang artinya semakin tinggi komitmen organisasi dalam penerapan standar akuntansi pemerintahan berbasis akrual, maka semakin tinggi pula tingkat kesiapan penerapan standar akuntansi pemerintahan berbasis akrual.

Kata kunci : kualitas sumber daya manusia, perangkat pendukung, komitmen organisasi, SAP berbasis akrual