

## **INTISARI**

Penelitian ini bertujuan untuk menguji secara empiris pengaruh kualitas sumber daya manusia, komitmen organisasi, dan sistem informasi akuntansi terhadap tingkat penerapan Standar Akuntansi Pemerintahan berbasis akrual pada Satuan Kerja Perangkat Daerah (SKPD) Kota Surabaya.

Metode yang digunakan dalam penelitian adalah metode kuantitatif. Teknik pengambilan sampel menggunakan *purposive sampling*. Data yang digunakan bersumber dari penyebaran 90 kuesioner kepada pegawai pengelola keuangan pada SKPD Kota Surabaya. Sebanyak 84 kuesioner kembali dan 82 kuesioner (91%) diisi dengan lengkap dan dapat diolah. Data yang dikumpulkan diolah dengan menggunakan analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa kualitas sumber daya manusia, komitmen organisasi, dan sistem informasi akuntansi berpengaruh positif terhadap tingkat penerapan Standar Akuntansi Pemerintahan berbasis akrual pada SKPD Kota Surabaya.

Kata kunci : Kualitas sumber daya manusia, komitmen organisasi, sistem informasi akuntansi, akuntansi akrual

## ***ABSTRACT***

The purpose of this research is to test empirically the influence of human resources quality, organization commitment, and accounting information system to the rate of implementation of accrual based Government Accounting Standard on Local Apparatus Work Unit (SKPD) of Surabaya city.

Quantitative method has been applied as the method. The sample collection technique has been done by using purposive sampling. The data has been obtained by issuing 90 questionnaires to the employees of financial management at Local Apparatus Work Unit of Surabaya city. 84 of 90 questionnaires have returned to the researcher and 82 questionnaires (91%) have been filled in complete and can be processed. The data which have been collected is processed by using multiple linear regressions analysis.

The result of the research shows that human resources quality, organization commitment, and accounting information system have positive influence to the rate of implementation of accrual based government accounting standard on Local Apparatus Work Unit (SKPD) of Surabaya city.

**Keywords:** *Human Resource Quality, Organization Commitment, Accounting Information System, Accrual Accounting*