

Determinant Percieved Usefulness in Decision Making on Accrual Based Accounting in Indonesian Ministries

Mega Metalia¹

¹Fakultas Ekonomi dan Bisnis Universitas Lampung, Indonesia

*Correspondences: mega.metalia@feb.unila.ac.id

ABSTRACT

This study intends to investigate the impact of managerial ability, internal control effectiveness, and support from information technology on the quality of accrual accounting implementation and its effects on perceptions of utility in decision-making. In 87 ministries and institutions of the Republic of Indonesia, this research approach uses a survey that combines descriptive and verification analysis with units of analysis. The sort of data used comprises secondary and primary data, and it was tested using SEM and LISREL analysis strategy. The findings demonstrated that information technology support, managerial competence, and the effectiveness of internal control have a positive effect on the quality of accrual accounting implementation; the quality of accrual accounting implementation has a positive impact on perceptions of usefulness in decision making; and information technology support, managerial competence, and the effectiveness of internal control have a positive impact on perceptions of the usefulness of accrual accounting application.

Keywords: Information Technology Support; Managerial Competence; Effectiveness of Internal Control; Quality of Accrual Accounting Application; Perceived Usefulness in Decision Making.

Determinan Perceived Usefulness Dalam Pengambilan Keputusan Pada Akuntansi Berbasis Akrual Di Kementerian Indonesia

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh dukungan teknologi informasi, kompetensi manajerial, dan efektivitas pengendalian internal terhadap kualitas penerapan akuntansi akrual dan dampaknya terhadap persepsi kegunaan dalam pengambilan keputusan. Metode penelitian ini menggunakan metode survei, bersifat deskriptif dan verifikatif dengan unit analisis di 87 kementerian dan lembaga Republik Indonesia. Data diuji menggunakan SEM dengan pendekatan analisis LISREL. Hasil penelitian menunjukkan bahwa: dukungan teknologi informasi, kompetensi manajerial, dan efektivitas pengendalian internal berpengaruh positif terhadap kualitas penerapan akuntansi akrual, kualitas penerapan akuntansi akrual berpengaruh positif terhadap persepsi kegunaan dalam pengambilan keputusan, dan dukungan teknologi informasi, kompetensi manajerial, dan efektivitas pengendalian internal berpengaruh positif terhadap persepsi kegunaan dalam pengambilan keputusan melalui kualitas aplikasi akuntansi akrual.

Kata Kunci: Dukungan Teknologi Informasi; Kompetensi Manajerial; Efektivitas Pengendalian Internal; Kualitas Penerapan Akuntansi Akrual; Persepsi Kegunaan dalam Pengambilan Keputusan

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INTRODUCTION

The increase in accounting reform in the public sector around the world began in the 1990s (Christians & Rommel, 2008). This is confirmed by Adela, Silvia, & Filip (2009) which mentions the study results support public sector organizations adopting accrual accounting. Accrual accounting is an accounting system that recognizes transactions without basing on whether cash flows are in or out (Khan & Mayes, 2009). A similar opinion was expressed by Connolly & Hyndman (2012) who define accrual accounting as a method of recording expenses when incurred and income when earned during the accounting period. Accrual accounting provides a better view of the performance of the public sector because it is an important tool to assess financial flexibility and better planning and facilitate decision making for management (Zimmerman, 2009). Accrual accounting is also able to increase transparency, consistency, and comparability of accounting information (Adela et al., 2009). Even Danescu (2013) uses the term fair review of transactions for the application of accrual accounting because revenues and expenses are recognized when they are incurred and not when cash is received. The application of accrual accounting in the public sector is increasingly being carried out. Hrabak (2004) defines public sector accounting as an information system that records, analyzes, classifies, concludes and communicates the finances of public sector entities and economic events by providing information for planning, organizing, and monitoring and preparing financial statements according to accounting and reporting standards for external users.

The accrual basis of accounting system provides reliable and precise information for management and comprehensive information for decision makers on resource management to be effective and efficient. This is in line with Mardiasmo (2015) statement which explains that accrual-based accounting can not only produce the value of the burden that has been paid by the government, but all the necessary expenses so that the cost of public services can be calculated fairly. Thus, the management of state finances can be managed in an orderly, obedient, efficient, economical, effective and transparent manner. The application of accrual-based accounting has been officially carried out since January 2015 as stated by Mardiasmo (2015), Deputy Minister of Finance of the Republic of Indonesia, who stated that the Ministry of Finance held a Kick Off Implementation of Accrual-Based Government Accounting to create initial momentum for the application of accrual-based accounting to carry out accrual-based accounting.

However, the application of accrual accounting did not go well. This can be seen from the results of the BPK examination in the first semester of 2016 showing that the accounting policies for the application of accrual-based Government Accounting Standards are inadequate and the weaknesses of the Internal Control System in the Central Government on inventories, receivables, fixed assets, intangible assets, liabilities as well as the presentation of reports on changes in equity and operational reports. The results of the examination of 85 Ministry and Institutional Financial Reports in 2015 which decreased WTP opinion by 6% from 71% to 65% in 2015, WDP opinion increased by 9% from 21% to 30% in 2015 and TMP opinion decreased by 3% from 8% to 5% in 2015. The comparison of opinions is presented in Table 1.

Table 1. Ministry and Institution Financial Report Opinion

	2014		2015		2016	
	K/L	%	K/L	%	K/L	%
WTP	61	71	55	65	73	65
WDP	18	21	26	23	8	23
TMP	7	8	4	5	6	5

Source: BPK IHPS 2016 & IHPS 2017

In addition, there are also several problems found in the results of the IHPS semester 1 and 2 2016 and semester II 2017 in ministries and institutions that influence LKKL opinions and are not yet fully effective as well as problems with the results of the inventory of problems related to the results of the 2016 LKPP financial audit. In a plenary session at the DPR, Thursday (2/6/2016) is an accumulation of non-compliance with government accounting standards, weaknesses in the internal control system, and non-compliance with statutory provisions.

One of the factors that influence the quality of accrual-based accounting is the use of information technology (IT). The role of IT has undergone a fundamental change, not only functioning as a transaction data processing tool but also as a weapon that can affect the competitive position of the organization by producing high-quality information, can change the industry structure, change the key factors of competitiveness, and affect the company. to choose the strategy (Blanton et al, 1992). The phenomenon that occurs in Indonesia regarding IT support is still very lacking. Aziz (2015) stated that the unpreparedness for the application of accrual-based SAP at the center and regions in the preparation of the Central Government Financial Reports (LKPP) and Regional Government Financial Reports (LKPD) was partly due to the fixed asset management system in supporting the preparation of financial reports that were inadequate and the use of the system was inadequate. computer applications are not optimal in supporting financial management.

One of the challenges in the application of accrual accounting is the lack of resources Hladika (2012) and the knowledge and expertise of implementing activities Stamatiadis (2009). Lye, Perera, & Rahman (2005) mentions the existence of a changing factor in the form of knowledge in the application of accrual accounting in government. Susanto (2008) mentions that internal factors have not been able to implement accounting standards, including the knowledge of HR in the accounting department that has not been able to do it properly. Changes in accounting standards are in line with the increase in the competence of human resources who carry out these standards (Aminu & Hassan, 2018).

To do a successful job, a person must have competence in the form of basic knowledge, skills and experience (Harris, 2005). Guion (1991) argues that competence underlies individuals in thinking and behaving, adjusting to situations, and surviving for a long time. Based on the opinions of experts and some of these regulations, it can be concluded that competence is individual characteristics in the form of skills, knowledge, and personality/behavior in understanding their duties to achieve performance according to the desired standard.

The quality of the application of accrual-based accounting is also influenced by internal control. Internal control (PI) is useful as a tool to achieve and expand goals. Good control provides decision-making information and supports company goals and is the main key for the company's long term (Curtis et al., 2010). PI refers to program activities designed to capture and monitor potential disclosures of errors, losses, misstatements, or fraud (Hightower, 2008). Arjoso (2013), Chairman of the State Financial Accountability Agency of the House of Representatives (BAKN DPR), stated that the cause of the low transparency of state financial management in Indonesia is the failure of ministries, institutions, State-Owned Enterprises (BUMN) and local governments to implement the Government's Internal Control System (SPIP).

The application of accrual accounting provides the information needed for management decision making. In an organization, managers have access to various information, make decisions and make changes (Ashbaugh et al., 2003). A similar opinion was expressed by Gul (1995) which stated that the actions and decisions taken by managers were based on their perceptions. Perception is the process by which people select, organize, interpret, and respond to information from the world around them (Slocum & Hellriegel, 2007). The types of decisions taken by managers affect how they are perceived by others for the decisions taken (Drucker, 2003) where the real essence of management is its ability to make the right decisions. Davis & Bagozzi (1989) define perceived usefulness as the individual's perception of using new technology to improve or improve performance. Meanwhile, Monsuwé et al. (2004) directs perceived usefulness as a consumer's perception based on the results of his experience.

Setiawan (IAI: 2015), Head of the Education and Training Center (Kapusdiklat) of the Supreme Audit Agency of the Republic of Indonesia and Member of the IA 24 National Management Board, stated that with the limited capacity and competence of professional accountants in reporting the accrual basis in the realm of government, the value of the use of financial reports is still not encouraging and only fulfills statutory regulations.

Expectancy theory was developed specifically in the practice of motivation by Vroom (1964). This theory emphasizes the aspect of the impact of the results (outcomes) as a trigger for motivation. Vroom (1964) states that a person will be motivated if there is a strong relationship between effort, performance and outcome impact, and to achieve it will be influenced by 3 factors: (1) Expectation (expectancy); (2) instrumentalities (instrumentality); and (3) Valence (valence).

The conceptual basis for modern institutional organizations comes from Meyer & Rowan (1977). Institutional theory describes the relationship between an organization and its environment; about how and why the organization runs a structure and process and what are the consequences of the institutional process that is carried out (Meyer & Rowan, 1977)

IT emphasizes the technology itself rather than the information and is concerned with assisting users as needed (Ekstrom & Lunt, 2009). IT as a tool to provide and process information to support strategy, operations, management, analysis and organizational decision making (Davis, 2013).

Competence according to Kor (2003) as the ability to deal with a subject and as the "sufficiency of qualification. Khalid (2018) put forward the definition of

competence as the knowledge and skills needed to complete tasks that describe an individual's job. Harris (2005) argues that competence means that to do a successful job, a person must have competence in the form of basic knowledge, skills and experience.

McLeod & Schell (2007) states that control is a mechanism that is applied to protect the company from risks and to minimize the impact of these risks on the company if these risks occur. The same principle is expressed by Susanto (2008) which states that control includes all methods, policies and organizational procedures that ensure the security of company assets, accuracy and feasibility of management data and other management operating standards, which control is hereinafter known as as internal control.

Khan & Mayes (2009) and Bellanca et al. (2019) define accrual accounting as a recording methodology where transactions are recognized when economic transactions occur regardless of when cash is paid or received. Khan & Mayes (2009) concludes that accrual accounting in the context of the public sector is meaningful as a form of recording and compiling accrual-based financial reports for the government.

Perception gives us knowledge of the world around us. The perception of what an image tells, and means something, depends on the image and the perceiver (Mooij, 2004). Researchers have shown that stakeholder perceptions or expectations are important in disciplining an organization to perform its expected role in the network (Yu et al., 2008).

Information technology support in implementing the accrual-based accounting system in ministries and agencies is one of the success factors for the successful implementation of the new system. Research from Hladika (2012) strengthens the statement that the successful application of accrual basis government accounting involves the integration of all practitioners in all fields, especially human resources, IT and contractual. The results of the Davis (2013) also reveal that the support of tools such as information technology has an effect on the application of accrual accounting regulations in the public sector.

H₁: Information technology support has a positive effect on the quality of accrual-based accounting implementation.

The implementation of accrual accounting in government is influenced by various factors, one of which is the quality of human resources which can be considered as a driving force for carrying out government activities in realizing organizational goals. Various research results show that HR competence affects the implementation of accrual-based accounting. The results of research by Khan & Mayes (2009) state that international experience states that the lack of technical resources affects the success of applying accrual accounting.

H₂: Managerial competence has a positive effect on the quality of accrual-based accounting implementation.

The supporting factor for the success of implementing an accrual-based accounting system is the existence of an internal control system. William, (1999) show evidence that the average accounting error in a weak internal control system is more common than the average accounting error in a strong internal control system. Hightower (2008) found that internal control has a significant impact on the reliability of financial statements. This means that the effectiveness of internal

control has a positive and significant effect on the reliability of financial statements.

H₃: The effectiveness of internal control has a positive effect on the quality of accrual-based accounting.

Accrual accounting practically produces significant changes in the behavior of managers and agents in addition to the Public Service Committee (2002) believes that accrual-based financial statements provide information that is more relevant, accurate, comparable, and useful for users of financial statements. Accrual accounting helps drive behavioral change on the part of decision makers as well as managers. The findings of Hladika (2012) also stated that one of the benefits of accrual-based government accounting, namely better decision making in the public sector, was also strengthened by the results of research by Wen et al. (2010) in the Japanese Ministry of Finance which also showed that the role of rational Accrual accounting techniques show a significant effect of increasing the use value of decision making.

H₄: The quality of accrual-based accounting has a positive effect on perceived usefulness in decision making.

Hladika (2012) research emphasizes that accrual-based government accounting applications require the development of new accounting rules, new IT tools and new work procedures as well as training for all users at the implementation level. Accrual accounting practically produces significant changes in the behavior of managers and agents (Khan & Mayes, 2009). The accrual accounting system is beneficial for all countries, both macro and micro in the form of a comprehensive measurement of fiscal sustainability provided by accrual accounting. Management uses accrual accounting as a tool to obtain negotiating benefits in the form of accrual information aimed at making decisions (Cohen et al., 1993). This statement is consistent with the results of research from Hoque & Hopper (1994).

H₅: Information technology support has a positive effect on perceived usefulness in decision making through the quality of accrual-based accounting implementation.

Research by Khan & Mayes (2009) states that international experience states that the lack of technical resources affects the success of accrual accounting implementation. Accrual accounting helps drive behavioral change on the part of decision makers as well as managers. The findings of Hladika (2012) also stated that one of the benefits of accrual-based government accounting, namely better decision making in the public sector, was also strengthened by the results of research by Wen et al. (2010) in the Japanese Ministry of Finance which also showed that the role of rational Accrual accounting techniques show a significant effect of increasing the use value of decision making, while the institutional role does not have a significant effect on usefulness in decision making.

H₆: Managerial competence has a positive effect on perceived usefulness in decision making through the quality of accrual-based accounting application

Tugiman (2000) in his research in BUMN and BUMD in Indonesia stated that it has been quantitatively proven that internal control in organizations has a very significant influence in achieving organizational goals and performance. One of the criteria for organizational goals is financial statements or reliable

information. Reliable information is one of the criteria for quality financial reporting. It can be concluded that internal control has a major effect on the quality of financial reporting. Leinicke et al. (2000) stated that the decline in the quality of financial reporting can be caused by a less conducive internal control environment. H₇: The effectiveness of internal control has a positive effect on perceived usefulness in decision making through the quality of accrual-based accounting application.

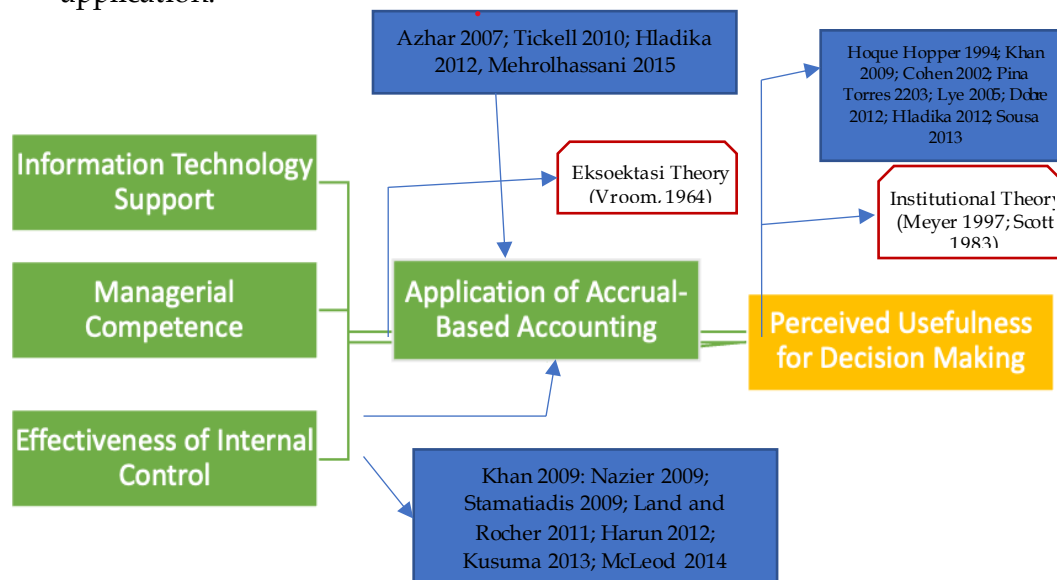


Figure 1. Framework Model

Source: ResearchData, 2022

RESEARCH METHODS

This research is included in survey research. Based on the type of study (type of investigation), this type of research is verificative (verificative research) and is explanatory (explanatory research) or causality (causal study) because this research aims to find out what and how far the factors that are expected to influence a variable. This research can be called Explanatory Verification Descriptive research with the research objects studied are: information technology support, managerial competence, effectiveness of internal control, quality of accrual-based accounting application, and perceived usefulness in decision making.

The operational variables in this study are: first, Information Technology Support, with the dimensions of Information Technology Functionality (IT Functionally) and Information Technology Infrastructure Reliability (IT Infrastructure Reliability). Second, Managerial Competence, with the dimensions of Knowledge, Skills, and Behavior. Third, the effectiveness of Internal Control with the dimensions of Control Environment, Risk Assessment, Control Activities, Information and Communication and Monitoring Activities. Fourth, the application of accrual-based accounting with the dimensions of the Establishment Phase, Conversion Phase and Testing and Confirmation Phase. Fifth, Perceived

Usefulness for Decision Making with the dimensions of Time savings, Increase productivity and Useful Information.

The population in this study were all ministries and institutions (K/L) in Indonesia with a total of 87 consisting of 86 K/L and one BUN and the unit of observation in this study was the Bureau of Finance/Institutional Leadership, Finance Section, Sub-Division of Accounting and Finance report. The respondents of this research are the Head of Bureau/Chairman, Head of Accounting Division, Head of Accounting Sub-Section, and Staff in each Ministry's and Institution's Accounting and Financial Reporting Unit. The measurement technique used to convert the qualitative data from the questionnaire into a quantitative data measure is the Summated Rating Method: Likert Scale (Likert Scale) while the covariance-based structural equation model (SEM) method is used to analyze the data.

RESULTS AND DISCUSSION

Based on the results of the validity test, it is known that all of the statements submitted meet the validity requirements because they have a correlation coefficient value greater than 0.30. Likewise, the results of the reliability test, the five variables have a reliability coefficient greater than 0.70 so it can be concluded that the questionnaire used to measure each research variable already has the reliability to measure each variable so that it can be continued for further analysis.

In this study there were 18 latent variables with a total of 53 manifest variables. The latent variable of information technology support consisted of 5 manifest variables, managerial competence consisted of 11 manifest variables, the effectiveness of internal control consisted of 18 manifest variables, the quality of accrual-based accounting implementation consisted of 10 manifest variables and perceived usefulness in decision making consist of 9 manifest variables. Based on the research paradigm, there are 2 structural models that will be tested in the study, where mathematically both are structural models. The following is a summary of the values used in testing the structural model:

Table 2. Summary of Statistical Test Results

Structure	Track	Coefficien t	t _{count} *	p-value	R-Square
First	DTI→PABA	0.458	4,687	<0.001	0.520
	KM→PABA	0.359	3.032	<0.001	
	EPI→PABA	0.387	4.183	<0.001	
Second	PABA→PUDM	0.718	5,713	<0.001	0.515

Source: Research Data, 2022

Based on the value of the coefficient of determination (R-square) contained in table 4.1, it can be seen that the support of information technology, managerial competence and the effectiveness of internal control together has an effect of 52.0% on the quality of accrual-based accounting. Then the quality of accrual-based accounting has an influence of 51.5% on perceived usefulness in decision making. Furthermore, hypothesis testing is carried out to prove whether there is an influence of information technology support, managerial competence and the effectiveness of internal control on the quality of accrual-based accounting application and its impact on perceived usefulness in decision making.

The first hypothesis explains the effect of information technology support on the quality of accrual accounting implementation, indicating that information technology support has a positive effect on the quality of accrual-based accounting implementation. Information technology support directly has an effect of 21% on the quality of accrual-based accounting application with a coefficient of 0.458. The results of this study provide empirical evidence that the better the support for information technology, the better the quality of accrual-based accounting application in ministries and institutions in Indonesia. The effect of information technology support on the quality of accrual-based accounting implementation is in line with research from Tickell (2010) and Hladika (2012) from his statement that the successful application of accrual-based government accounting involves the integration of all practitioners in all fields, especially human resources, IT and contractual.

The second hypothesis of the effect of managerial competence on the quality of accrual-based accounting application shows that managerial competence has a positive effect on the quality of accrual-based accounting applications. Managerial competence has a direct effect of 12.9% on the quality of accrual-based accounting application with a coefficient of 0.359. The influence of managerial competence on the quality of accrual-based accounting implementation is in line with research from Khan & Mayes (2009) which states that international experience states that the lack of technical resources affects the success of accrual accounting implementation. Another study revealed by Kusuma & Frianto (2013) stated that there was a positive and significant effect between the education level of accounting staff and the level of compliance with accrual accounting, strengthening the results of the study.

The third hypothesis of the effect of the effectiveness of internal control on the quality of the application of accrual-based accounting shows that the effectiveness of internal control has a positive effect on the quality of the application of accrual-based accounting. The effectiveness of internal control directly has an effect of 15.0% on the quality of accrual-based accounting application with a coefficient of 0.387. The effect of the effectiveness of internal control on the quality of accrual-based accounting implementation is in line with research from research from Hollis (2009) found that material weakness indicates low accrual quality.

The fourth hypothesis of the effect of the quality of accrual-based accounting application on perceived usefulness in decision making shows that the quality of accrual-based accounting application has a positive effect on perceived usefulness in decision making. The quality of accrual-based accounting has an effect of 51.5% with a coefficient of 0.718 on perceived usefulness in decision making, while the remaining 48.5% is the influence of other factors. The influence of the quality of accrual-based accounting application on perceived usefulness in decision making is in line with research from the findings of Hladika (2012) which also states that one of the benefits of accrual-based government accounting is better decision making in the public sector and Mallick & Sousa (2013) in Brazilian public sector companies showed that a survey of respondents on the perception of accrual basis accounting has the potential to provide useful information in decision making in government.

The fifth hypothesis of the effect of information technology support on perceived usefulness in decision making through the quality of accrual-based accounting application shows that information technology support has a positive and significant effect on perceived usefulness in decision making through the quality of accrual-based accounting application with a coefficient of 0.329. Information technology support has an influence of 32.9% on perceived usefulness in decision making through the quality of accrual-based accounting application. The results of this study provide empirical evidence that the higher the information technology support, the better the quality of accrual-based accounting application.

The sixth hypothesis of the influence of managerial competence on perceived usefulness in decision making through the quality of accrual-based accounting application shows that managerial competence has a positive and significant effect on perceived usefulness in decision making through the quality of accrual-based accounting applications with a coefficient of 0.258. Managerial competence has an influence of 25.8% on perceived usefulness in decision making through the quality of accrual-based accounting application. The results of this study provide empirical evidence that the better the managerial competence, the better the quality of accrual-based accounting application. The better the quality of accrual-based accounting, the better the quality of perceived usefulness in decision making.

The seventh hypothesis of the effect of the effectiveness of internal control on perceived usefulness in decision making through the quality of accrual-based accounting application shows that the effectiveness of internal control has a positive effect on perceived usefulness in decision making through the quality of accrual-based accounting applications with a coefficient of 0.278. The effectiveness of internal control has an influence of 27.8% on perceived usefulness in decision making through the quality of accrual-based accounting application. The results of this study provide empirical evidence that the better the effectiveness of internal control, the better the quality of accrual-based accounting implementation. The better the quality of accrual-based accounting, the better the quality of perceived usefulness in decision making.

CONCLUSION

This study aims to explain the effect of information technology support, managerial competence and the effectiveness of internal control on the quality of accrual-based accounting implementation and its impact on perceived usefulness in decision making. Based on the results of the study, it shows that information technology support, managerial competence, and effectiveness of internal control have a positive effect on the quality of accrual-based accounting application where the better technology support, managerial competence, and control effectiveness, the quality of accrual-based accounting application will also increase. In addition, the quality of accrual-based accounting application, information technology support, managerial competence, and the effectiveness of internal control also have a positive effect on perceived usefulness in decision making through the quality of accrual-based accounting applications. These results can be used as a reference for companies that the better information technology support, the better

managerial competence, and the more effective internal control, the more the perceived usefulness in decision making through the quality of accrual-based accounting implementation will be.

The limitation of this research is that this research has not revealed all the variables that affect the quality of accrual accounting implementation which have implications for perceived usefulness in decision making. Based on the results of the study, there is a percentage that can be explained by other variables outside of this study. For this reason, it is hoped that future research will be able to reveal and examine other variables that affect the quality of accrual accounting applications such as leadership style, environmental uncertainty and other variables.

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