



Determinants of Government Agencies' Readiness in Adopting Accrual Accounting System – A Study in the Local Agencies of Indonesian Ministry of Religious Affairs

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Abstract

This study intended to examine the effect of the capacity of human resources, the use of information technology and organizational commitment on the readiness of government agencies in the implementation of an accrual based government accounting system. The population in this study was all budget authorities within the Office of Religious Affairs Agencies of Banda Aceh with a total of 80 respondents. Data was collected from questionnaires and analysed by using multiple linear regression. The number of returned and usable questionnaires were 75 copies or 93.75% of the total distributed. The results showed that the capacity of human resources, the use of information technology and organizational commitment simultaneously and partially have a positive effect on the readiness of government agencies in the implementation of accrual based accounting. Further studies are recommended to include interviews with the informants and agencies from different ministries and local governments.