



DEPARTMENT OF ACCOUNTING

**ECONOMIC FACULTY
ANDALAS UNIVERSITY**

THESIS

**FACTORS DETERMINING THE SUCCESS OF ACCRUAL-BASED GOVERNMENT
ACCOUNTING STANDARD IMPLEMENTATION IN THE LOCAL GOVERNMENT
(A CASE STUDY IN AGAM REGENCY)**

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ABSTRACT

This research aim to find out factors determining the success of accrual based government accounting standard implementation in the local government at Agam Regency. This type of research is qualitative research with a descriptive approach. The data collection techniques used is questionnaires and interviews, while the data analysis method uses SPSS 24 and descriptive analysis. The sample consist of 32 respondent participate that represent each regional unit work. In this study, the authors describe the factors that influence the successful implementation of government accounting standards in Agam Regency with the parameters of Human Resources, Technology Information, and Commitment of SKPD. The results showed that the factors of Human Resources, Technology Information, and Commitment of SKPD has no effect on the success implementation of accrual based government accounting standards in Agam Regency both partially and simultaneously.

Keywords : Accrual Based Government Accounting Standard, Human Resources, Technology Information, Commitment of SKPD.

