

## **CHAPTER V**

### **CONCLUSION**

#### **5.1 Conclusions**

This study was conducted to provide empirical evidence regarding the impact of Quality Human Resources, Technology Information, and Commitment of SKPD on Implementation of Accrual Based Government Accounting Standards in Agam Regency. Based on the results of data analysis and discussions related to research on the variables mentioned, the conclusions can be drawn:

The result of this study found there is no influence of quality human resources, technology information, and commitment of SKPD factors on accrual based government accounting standard implementation in Agam Regency partially and simultaneously. There is no effect on the variable quality of human resources in this study because the preparation of financial statements is done with the help of the application which has been prepared by the central government, so that to improve the quality of human resources, the ability to operate computers and run these applications is required. For variable information technology, some financial staff in Agam Regency in preparing financial reports are not supported by adequate facilities, especially a good internet network and are less adaptable to the use of information systems, so training and operational guidance are needed. Commitment of staff in SKPD is still lacking because the staff only work based on instruction from the leader without any initiative to improve self-quality for SKPD progress, so a trick to increase staff commitment to SKPD is needed. For the next researcher, we hope to examine more deeply the effect of the quality of human resources, technology information, and commitment of SKPD, especially on indicators of the effect of staff's ability to use the application, the effect of training attended by staff and the influence of the level of commitment of staff for the success of implementation. accrual based government accounting standard.

#### **5.2. Research Limitations**

This research has been trying to be carried out properly and in accordance with scientific guidelines. However, this study still has some limitations that can

be used as a reference for further research. In order to obtain better results, the following are some of the limitations of the study:

1. There has less than maximal in the collection of research samples, so conclusions about factors that affect the success of accrual-based government accounting implementation have not been obtained in depth based on the reality on the ground.
2. Limitations on the use of independent variables only use three variables, while there are still many other factors that can affect the success of accrual-based government accounting implementation
3. The respondents of this study were limited to SKPD in Agam Regency, so that this study could not describe the entire phenomenon that occurred in wider area.

### **5.3. Suggestions**

Based on the conclusions and limitations of the research mentioned above, the suggestions that can be proposed by researcher are as follows:

1. The government can make a schedule regular training for staff involved in recording accrual based financial statement to improve the quality of human resources. The government can also make a budget to develop existing technology information with the aim of improving the quality of technology information. The government suggested provides rewards for the staff with high achievement to increase the commitment of SKPD.
2. Future researchers can improve the research data at least increase the number of study samples. Next researchers can test similar studies by adding independent variables that have not been discussed by researchers such as internal control systems, regional financial management information systems (SIMDA), motivation, organizational culture and other factors, or test similar study by used same independent variables with different object so it can be compared.

