



IMPACT OF SAIBA USERS, ACCOUNTING TRAINER, ORGANIZATIONAL CULTURE ON THE ADOPTIONS OF ACCRUAL BASED

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ABSTRAK

Tujuan dari penelitian ini untuk mengetahui faktor-faktor yang mempengaruhi penerapan akuntansi berbasis akrual. Kanwil Kementerian Agama Sulawesi Selatan menyediakan informasi yang digunakan dalam penelitian ini. Penelitian ini bertujuan untuk mengetahui secara objektif pengaruh penggunaan aplikasi SAIBA, pelatihan akuntansi dan budaya organisasi terhadap penerapan akuntansi berbasis akrual dalam menghasilkan laporan keuangan yang berkualitas. Populasi penelitian terdiri dari 92 operator aplikasi SAIBA yang bekerja di Kanwil Kementerian Agama Sulawesi Selatan. SPSS adalah metode yang digunakan untuk analisis data. Temuan penelitian menunjukkan bahwa pengguna SAIBA, pelatihan akuntansi, dan budaya organisasi memiliki dampak positif dan signifikan terhadap akuntansi berbasis akrual.

Kata Kunci: Pengguna SAIBA, Pelatihan Akuntansi, Budaya Organisasi, Akuntansi berbasis Akrual.

The goal of this study is to investigate the factors that influence the adoption of accounting-based accounting. The provincial office of South Sulawesi's Ministry of Religion provided the information used in this study. This study aims to objectively investigate the impact of organizational culture, accounting training, and the usage of SAIBA applications on the adoption of accrual based accounting in producing high-quality financial reports. The study's population consisted of 92 SAIBA application operators who worked in the South Sulawesi Regional Office of the Ministry of Religion. SPSS is the method used for data analysis. The findings of the study demonstrate that users, accounting training, and organizational culture all have a positive and significant impact on the adoption of accrual based.

Keyword: SAIBA Users, Accounting Training, Organizational Culture, Accrual Based Accounting.

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INTRODUCTION

Based on the requirements of Government Regulation No. 71 of 2010 on Government Accounting Standards and Law No. 1 of 2004 regarding the State Treasury. The Ministry of Institutions must use the accrual approach for financial reporting starting in 2015. One of the challenges and justifications for opposition to changes in accrual basis accounting is the complexity of the accrual basis. The transition from cash basis accounting to cash basis accounting to accrual basis in 2005 resulted in the same outcome. Years are needed for the government to adjust to the replacement process. The slow adaptation process is caused by the need for a thorough understanding of accounting and the many bookkeeping techniques. Financial statement preparers are hesitant to incorporate accrual transactions in their financial statements because they have a limited understanding of accounting and because their financial accounting system does not automatically enable the recording of accrual based transactions.

According to the results of the poll, the Ministries of Institutions did not make enough preparations for the implementation of accrual based accounting standards. 52 of the 83 Ministries and Institutions that responded to a survey revealed results, and the results indicate that 19.23% of those Ministries and Institutions have not done internal communication regarding their plans to apply accrual based Government Accounting Standards in 2015. Furthermore, just 36.53% of institutional ministries have done any mapping. As much as 46.15 percent of ministries and institutions have not set aside a dedicated budget for the adoption of accrual based financial reporting for human resources needs. (Najati et al., 2016).

The transition from the cash basis to the accrual basis, as well as the survey results, show that the government would encounter numerous difficulties when drafting accrual based financial reports. Accounting processes, information technology, qualified human resources, and leadership commitment are among the difficulties the government faces while employing the accrual approach. (Simanjuntak, 2010).

Regarding the application of accrual based public accounting standards to the central government, the Republic of Indonesian Minister of Finance issued Regulation Number 270/PMK.05/2014. Since January 2015, the government, in this instance the Ministry of Religion of the Republic of Indonesia's Bureau of Treasury, has prepared its financial reports on the accrual basis. The regional office of the Ministry of Religion of South Sulawesi, which employs the Accrual-Based Agency Accounting System application, is the work unit of the Ministry of Religion of the Republic of Indonesia that has prepared accrual-based financial reports.

As shown by the decline in the audit results of the 2016 Financial Audit Agency on the financial reports of the Ministry of Religion of South Sulawesi, civil servants who are directly related to the application of accrual basis accounting, namely SAIBA operators to prepare financial reports for the

regional offices of the Ministry of Religion of South Sulawesi, have not been maximized. In order for it to receive serious consideration from the Minister of Religion of the Republic of Indonesia via the head of the regional office of the South Sulawesi Ministry of Religion and for stronger financial reporting in the following years. To identify transactions and apply the proper accounting treatment within the context of the accrual basis, skilled human resources are thus required. Therefore, it is hoped that succeeding periods' financial statements won't be unusually recorded given the Ministry of Religion of South Sulawesi's numerous work units and the millions of transactions that take place there each year.

The government has employed a number of measures to address the difficulties, disruptions, and challenges it faces; nonetheless, as befits a shift, the adoption of accrual-based accounting has elicited a range of responses, from those who support it to those who do not. The Ministry of Religion of South Sulawesi can reduce implementor rejection and be able to provide trustworthy and responsible financial reports by using SAIBA application users and SAIBA application training to boost operator competence in compiling financial reports. The ability and willingness to accept and implement changes is another important factor to consider because accrual accounting will significantly alter many current organizational structures and practices. (Ichsan, 2013).

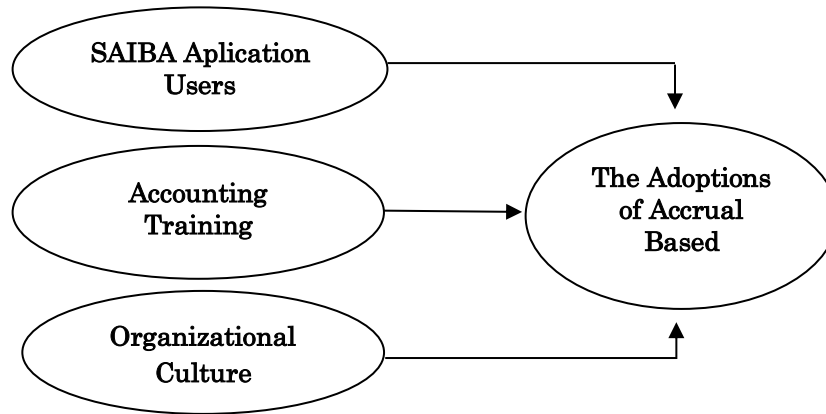
The importance of organizational culture is one strategy implementers can use to manage change. According to research findings, 74% of firms fail because their organizational cultures are ignored. (Chatab, 2007). When tackling the difficulties of transition, organizational culture serves as a significant source of strength that is generally acknowledged and supported. The organizational culture shapes a person's willingness to embrace or resist change as well as how they behave while doing their duties. Although there are still some people who respond negatively to changes in the accounting basis, the South Sulawesi Ministry of Religion has demonstrated that the SAIBA operators, in this case, abide by the rules and regulations of the organizational culture. The *siri' na pacce* culture, the moral teaching of the Makassar Bugis community, which encourages maintaining one another's self-respect in order to avoid feeling ashamed or humiliated, is the culture that the Makassar Bugis community adheres to. And promote a spirit of communal togetherness and sacrifice. A pattern of thinking, behaving, and doing things as an individual and in groups in society is called *siri' na pacce*. The *siri' na pacce* culture, although if it isn't identified as an organizational culture, is a way of life for the Makassar Bugis population that encompasses all facets of daily life, including doing tasks or working and socializing with other people inside an organization. To determine how the *siri'na pacce* culture affects the adoption of accrual-based accounting, this culture must be identified.

The implementation of accrual-based accounting and the caliber of financial reports are influenced by a number of elements, which have been the subject of numerous studies. There is research showing that the use of supporting equipment affects the adoption of accrual-based accounting. (Kristyono et al., 2014; Kusuma & Fuad, 2013) which are consistent with research (Ichsan, 2013; Ouda, 2004). Different conclusions were reached (Najati et al., 2016; Sugiarto & Alfian, 2014) where the introduction of accrual-based accounting was unaffected by the enabling elements. The implementation of accrual-based accounting was taught by (Kusuma & Fuad, 2013; Ramdani, 2012) supported by (Ichsan, 2013; Ouda, 2004). Researchers (Sugiarto & Alfian, 2014) investigated the impact of corporate culture on the adoption of accrual-based accounting, and their findings are corroborated by the findings (Ichsan, 2013; Ouda, 2004).

This study was inspired by studies (Sugiarto & Alfian, 2014) that used HR, commitment, motivation, and organizational culture as independent variables, as well as supporting tools, and accrual-based SAP implementation variables as the dependent variable, and studies (Najati et al., 2016) that used SAIBA application user variables, Accounting Training, and Organizational Culture as independent variables, as well as accrual-based accounting implementation variables. The researchers modified the human resource variable to a training variable because it is one of the aspects that facilitates the development of competent human resources in the accrual implementation. The use of accounting software in the preparation of accrual-based financial reports and the use of siri' na pacce culture, or Makassar culture, as a dimension for organizational culture variables allowed the researchers to further refine the supporting device variables. The same is true of research (Najati et al., 2016). In this study, researchers will relate organizational culture, accounting training, and application users to how accrual-based accounting is implemented application of the information system (SAIBA) as an independent variable.

The background given above demonstrates that SAIBA's Implementation (Accrual Based Agency Accounting Standards) is a novel concept used in the government. Researchers are curious about the impact of organizational culture, accounting training, and application use on the implementation of accrual based accounting at ASN (Operator for Compiling Financial Statements), which is a division of the Ministry of Religion of the province of South Sulawesi.

Figure 1. Conceptual Framework



METHOD

Data Sources

Subject data will be the type of data used in this study. According on the type of response (response) offered, subject data is a sort of research data that modifies the opinions, attitudes, experiences, or attributes of an individual or group of research subjects (respondents) (Indriantono & Subagyo, 2009). The primary data used in this study was gathered from respondents' responses to questionnaires about issues affecting the adoption of accrual-based accounting.

Data Collection

Data sources that give data collectors their own information utilized as a method of data collecting (Sugiyono, 2011). This method allowed researchers to collect data that was pertinent, trustworthy, and unbiased and served as the foundation for analysis.

Population and Sample

This study used 92 SAIBA application operators from the South Sulawesi Regional Ministry of Religion's work unit made up the study's population. According to the guidelines offered by (Sugiyono, 2011). The census method is a sampling strategy when all members of the population are used as samples. This study's sample size was determined using the census method.

Data Analysis

Data analysis is the process of gathering, analyzing, comparing, and making the appropriate inferences from previously collected data. To find solutions to previously specified problems, data analysis is performed. The information was gathered by the distribution of questionnaires that were quantified for statistical analysis. The SPSS application is used to conduct a data quality test, a traditional assumption test, and a hypothesis test.

RESULT AND DISCUSSION

The greatest weight in each question in this poll, which uses a Likert scale, is 5, and the lowest weight is 1. There were 92 respondents in all, so :

Highest Score : $92 \times 5 = 460$

Lowest Score : $92 \times 1 = 92$

So the range for the survey results, namely :

Score range :

100-178 = Very low

179-257 = Low

258-336 = High enough

337-415 = Tall

416-460 = Very high

Reliability Test

To determine how much one may trust a measurement tool, a reliability test is conducted. The study questionnaire has been deemed reliable since, generally speaking, a variable is considered reliable if it has a Cronbach alpha value of > 0.6 . Table 1 displays the reliability test's outcomes. This demonstrates that the Cronbach alpha coefficient is greater than 0.6 in the cases when the Cronbach alpha values are 0.920 (X1), 0.908 (X2), 0.867 (X3), and 0.916 (Y). In light of this declaration of reliability, the measurement items for the variables can now be utilized in studies.

Table 1. Test of Reliability

Variable	Cronbach Coefficient	Description
X1: SAIBA Aplication Users	0,920	Reliabel.
X2: Accounting Trainer	0,908	Reliabel.
X3: Organizational Culture	0,867	Reliabel.
Y : The Adoptions of Accrual Based	0,916	Reliabel.

Source: Primary Data Processed (2022)

The variable has a Cronbach alpha coefficient of 0.920, X2 of 0.908, X3 of 0.867, and Y of 0.916, according to the reliability test results based on Table 1. The Cronbach alpha coefficient is more than 0.6, as seen by this.

Validity Test

With 92 respondents and a significance threshold of 5%, this test was run using the corrected item total correlation, in which the scores of each item were correlated with the overall score. The questionnaire items were deemed legitimate if $r_{count} > r_{table}$ and vice versa. Table 2 displays the outcomes of validating the dependent and independent variables from the 92 sample participants.

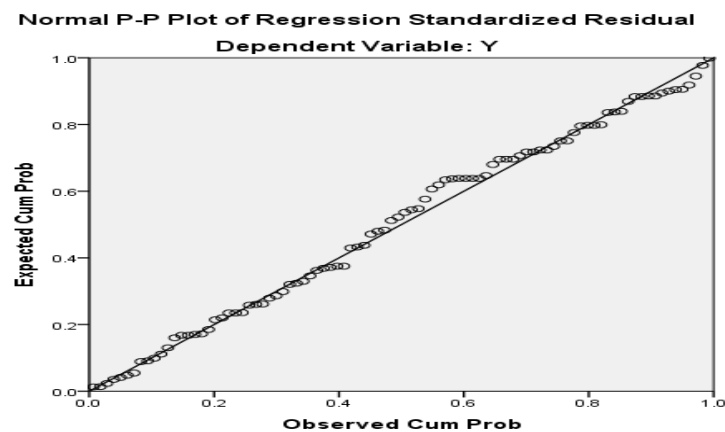
Table 2. Test of Validity

Variable	Items	R Score	Description
SAIBA Application Users (X1)	X1.1	0,882	Valid.
	X1.2	0,922	Valid.
	X1.3	0,794	Valid.
	X1.4	0,787	Valid.
Accounting Trainer (X2)	X2.1	0,834	Valid.
	X2.2	0,834	Valid.
	X2.3	0,874	Valid.
	X2.4	0,779	Valid.
Organizational Culture (X3)	X3.1	0,760	Valid.
	X3.2	0,786	Valid.
	X3.3	0,760	Valid.
	X3.4	0,797	Valid.
	X3.5	0,622	Valid.
The Adoptions of Accrual Based (Y)	Y1.1	0,815	Valid.
	Y1.2	0,905	Valid.
	Y1.3	0,892	Valid.
	Y1.4	0,803	Valid.
	Y1.5	0,694	Valid.

Source: Primary Data Processed (2022)

Normality Test

The data normality test is used to determine whether or not a set of data is regularly distributed. Using histogram standardized residual and PP plosstandardized residual, the data's normality was tested. The purpose of the normality test is to determine if the dependent and independent variables, such as SAIBA application users (X1), accounting training (X2), and organizational culture (X3), have a normal distribution or not. Figure 2 below shows the results of the normalcy test.

Figure 2. Normality Test

Source: Primary Data Processed (2022)

Figure 2's normal graph plot demonstrates how the dots spread out along the diagonal line and how the distribution moves in that direction. On the basis of this, it can be said that the data follows a normal distribution.

Multicollinearity Test

In order to determine whether the regression model identified a correlation between the independent (independent) variables, multicollinearity testing is used. The independent variables are not orthogonal if they are correlated with one another. A multicollinear regression model is not a good regression model. When analyzing variance infaction data, the findings show that the VIF value is 10, it is classified as multicollinearity-free, which means that the dependent variables are orthogonal. This is the cutoff value that is typically used to detect the presence of multicollinearity.

Table 3. Test of Multicollinearity

Model	Collinearity Statistics		Decision
	Tolerance	VIF	
(Constant)			No
SAIBA Aplication Users	.523	1.913	Multicolonoriety Occurs.
Accounting Trainer	.554	1.806	
Organizational Culture	.924	1.082	

Source: Primary Data Processed (2022)

Multiple Linear Regression Analysis

The model may be used to test multiple linear regression analysis, it can be concluded after validating and reliablying the data. The attached document displays the data processing that has been done based on the findings of the research (coefficients). According to the outcomes of numerous linear regression analyses performed with SPSS, the findings are as follows.

$$Y = 1,042 + 0,332 X1 + 0,322 X2 + 0,140 X3$$

Descriptions :

- Y = The Adoption of Acrual Based Accounting
- X1 = SAIBA Aplication Users
- X2 = Accounting Trainer
- X3 = Organization Culture
- a = Constant
- β = Regression Coefficient
- e = Standard Error

The following information is derived from the outcomes of numerous linear regression tests :

1. The SAIBA application user variable (X1) has a regression coefficient value of 0.332, which means that if SAIBA application users rise by one unit while the value of other variables stays constant, accrual based accounting implementation will increase by 0.332 as well. As a result, the amount of

adoption of accrual based accounting increases with the number of SAIBA application users.

2. The accounting training variable (X2) has a regression coefficient value of 0.322, which means that if accounting training is increased by one unit while the values of other variables remain constant, accrual based accounting implementation will also rise by 0.322. Therefore, the use of accrual-based accounting is growing along with the level of accounting training.
3. According to the organizational culture variable (X3), the implementation of accrual-based accounting will increase by 0.140 if the organizational culture variable is increased by one unit if the values of the other variables stay unchanged. Therefore, the extent of accrual based accounting application increases with corporate culture.

Test The Coefficient of Determination (R²)

According to the multiple linear regression table (Model Summaryb), the coefficient of determination R² is 0.484, or 48.4%, indicating that three independent variables (SAIBA application users, accounting training, and organizational culture) simultaneously influence the dependent variable (implementation of accrual based accounting) with a variation of influence of 48.4%, with the remaining factors influencing the rest.

Simultaneous Parameter Significant Test (Statistical Test F)

The regression model can be used to predict the accrual based accounting implementation variable (Y), or it can be said that users of the SAIBA application Users (X1), Accounting training (X2), and organizational culture (X3) have a significant impact on the implementation of accrual based accounting. Based on calculations using the F test, the Fcount value is 27.540 with a significant level of 0.000a because the probability of significance is much smaller than 0.05. (Y).

Individual Parameter Significance Test

To determine how each independent variable affects the dependent variable, the t test is utilized. The test is run using the t test, specifically by examining the t count significant value. The independent variable has an impact on the dependent variable if the significance level is less than 0.05. These are the test results :

Table 4. Test of Individual Parameter

Model	Unstandardized		Standardized	T	Sig.
	Coefficients		Coefficients		
	B	Std. Error	Beta		
(Constant)	1.042	.398		2.621	.010
X1	.332	.099	.354	3.348	.001
X2	.322	.095	.350	3.405	.001
X3	.140	.070	.161	2.016	.047

Source: Primary Data Processed (2022)

A favorable and significant impact on the adoption of accrual based accounting may be shown by test data made up of SAIBA application users (X1), accounting training (X2), and organizational culture (X3).

1. Testing the First Hypothesis (H1)

Users of the program have a significant level of 0.001, which is less than 0.05, according to Table 4. As a result, it can be claimed that SAIBA application users have a substantial impact on the adoption of accrual based accounting because H1 is accepted and Ho is refused. The dependent variable has been positively influenced, as shown by the t-value of +3.348.

2. Testing the Second Hypothesis (H2)

Table 4 demonstrates that the significant threshold for accounting training is 0.001, which is less than 0.05. As a result, it can be concluded that accounting training significantly affects the adoption of accrual based accounting because H2 is accepted while Ho is rejected. The dependent variable will benefit from the intervention, as shown by the t-value of +3.405.

3. Testing the Third Hypothesis (H3)

Organizational culture has a significant level of 0.047, which is less than 0.05, according to Table 4. As a result, it can be concluded that corporate culture significantly affects the adoption of accrual based accounting because H3 is accepted and Ho is rejected. The dependent variable will be positively affected, as the t-value of +2.016 reveals.

DISCUSSION

Several things in this study can be explained based on the outcomes of the Influence Test of SAIBA application users, accounting training, and organizational culture on the implementation of accrual based accounting at the Regional Office of the Ministry of Religion of South Sulawesi, as described above, including.

The adoption of accrual based accounting is positively impacted by users of the SAIBA application.

According to the study's findings, variable X1 had a favorable impact on variable Y. The SAIBA application's users had a reasonably significant and favorable impact. A good response is shown by the frequency with which respondents responded to the SAIBA application user variable. Although the first indicator, "Users of the SAIBA application accelerate the preparation of accrual-based financial reports," occupies the highest frequency position, indicating that most respondents agree that users of the SAIBA application can speed up the preparation of accrual based financial statements, most respondents' responses were in the fourth range, which is high. This indicates that the implementation of accrual-based accounting is impacted by the use of the SAIBA application. The findings of this study are consistent with research findings rather than those of earlier studies (Kusuma & Fuad, 2013; Najati et al., 2016; Sugiarto & Alfian, 2014). (Ichsan, 2013; Kristyono et al.,

2014; Ouda, 2004) The study's conclusions are valid because most users are familiar with how to utilize the SAIBA application and how to make adjusting adjustments for each reporting period. When making changes, SAIBA operators must know the fundamental accounting equations that determine the necessary journal and the appropriate quantity of numbers (Arianty, 2014). Another factor that could be at play is the fact that most SAIBA app users in the South Sulawesi Ministry of Religion's regional offices have economic backgrounds and major in accounting.

The adoption of accrual based accounting is positively impacted by Accounting Trainer.

According to the study's findings, the variable X2 had a favorable impact on Y. A beneficial impact of accounting training (X2) on the adoption of accrual-based accounting (Y). The favorable impact of accounting training suggests that the implementation of accrual based accounting will be improved with improved accounting training. With the statement "In the accrual-based accounting training module there are recommendations for creating accrual-based financial reports," which is in the fourth range, or high, the first indicator holds the highest frequency position. This indicates that the modules covered by SAIBA operators during their accounting training with the Ministry of Religion are simple to learn and comprehend. This demonstrates how accrual-based accounting adoption is impacted by accounting training. The adoption of accrual-based accounting will be supported and improved to a greater extent the more adequate the accounting training is conducted. These findings are consistent with studies (Ichsan, 2013; Kusuma & Fuad, 2013; Najati et al., 2016; Ouda, 2004) that asserts the impact of accrual accounting training on the adoption of accrual accounting. The findings of the research (Ramdani, 2012) which indicate differently, do not support this conclusion. The information above demonstrates that the accounting training conducted to improve SAIBA application operators' ability to compile financial statements is an important first step in introducing accrual based accounting.

The adoption of accrual based accounting is positively impacted by Organization Culture.

According to the findings of the research mentioned above, variable X3 had a negative impact on Y, but it had a good impact on the adoption of accrual based accounting (Y). Consequently, the adoption of accrual based accounting at the regional office of the South Sulawesi Ministry of Religion is positively and significantly impacted by organizational culture. The majority of respondents provided positive responses to the frequency of respondents' responses to the organizational culture variable, while the fifth indicator, "I feel embarrassed if I don't understand accrual based accounting," filled the greatest frequency position. This indicates that the Makassar Bugis community is still closely tied to organizational culture, often known as local culture. The adoption of accrual-based accounting will be supported and

enhanced to a greater extent the stronger the company culture. This result is consistent with research findings (Najati et al., 2016; Sugiarto & Alfian, 2014). The organizational culture that exists inside an organization affects whether members of that organization accept or reject a policy. The identity of the Makassar Bugis people, known as Siri' culture, is strongly retained in daily life, including the workplace. The majority of ASNs working for the regional offices of the ministry of religion, specifically SAIBA operators, are natives who consistently respect the siri' traditional norms. The mentality of operators is influenced by the "culture of siri" or "culture of shame." Financial report compilers should embrace and use accrual accounting and encourage greater understanding of accrual based accounting. Acceptance of the changes already in place and a readiness to implement accrual-based accounting are undoubtedly a good place to start.

CONCLUSION

- a. The adoption of accrual based accounting is positively and significantly impacted by users of the SAIBA application. This means that the implementation of accrual based accounting will be better the higher and more competent the application users are based on the fundamental accounting knowledge held by application operators.
- b. The adoption of accrual based accounting is positively and significantly impacted by accounting training. This is because there are trainers who can deliver high quality instruction and simple to understand training materials enhancing the capacity of SAIBA operators. The quality of accrual based accounting implementation will increase as better and more appropriate accounting training is undertaken.
- c. The adoption of accrual based accounting is positively and significantly impacted by organizational culture or by what scholars refer to as local culture, which is characterized by shyness (shame). This implies that the SAIBA operator's accounting implementation will be better the more shame they feel. The Makassar Bugis community's siri culture can influence SAIBA application operators to embrace and use accrual based accounting. The adoption of accrual based accounting will be more supportive the more robust the company culture.

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