

The Factors that Influence Organisational Performance in Saiba Implementation

Ishak Awaluddin^{a*}, Yusuf^b, Wahyuniati Hamid^c

^{a,b,c}Faculty of Economics and Business, Halu Oleo University, Kendari, Indonesia
Corresponding author Email: ^{a*} ishak.awaluddin.uho@gmail.com

This study aims to determine and analyse the effect of information technology readiness, HR readiness and organisation in implementing an accrual-based accounting system. The population of this study was 56 people who were all financial employees from the Sulawesi River Region, Hall IV, Southeast Sulawesi Province. The sampling technique is a saturated sample in which all members of the population are sampled. The data analysis method used was Multiple Linear Regression Analysis. The results showed that simultaneously information technology readiness, HR readiness, had an effect on organisations in implementing accrual agency accounting systems. Partially, the readiness of information technology and of human resources, had an effect on an organisational in implementing agency accounting systems.

Key words: *Information Technology Readiness, Human Resources Readiness, Organisational Commitment, Leadership Style, Organisational Culture, Organisational Performance, Accrual-Based Agency Accounting System.*

INTRODUCTION

Indonesian Government Regulations for all government agencies both at the central and regional levels must meet accrual-based standards from Government Accounting Standards (SAP). The legal basis for applying accrual-based SAP is PP No. 71/2010 in reference to SAP and was mandated by the Law No. 17/2003. In reference to State Finance it was Law No.17 / 2013. It was mandated by government both centrally and in the regions; they were asked to implement accrual-based SAP. Whereas with PP No. 71/2010, it states that accrual-based SAP is implemented for four years after 2010 which means that it will be implemented in 2015.

At present all government agencies have implemented accrual-based accounting systems in financial recording and reporting in accordance with the provisions of the State Finance Law. However, not all agencies fully understand the accrual-based accounting system and the implementations for financial statements.

This is in line with the explanation of one operator who stated that the accrual-based agency accounting system currently applied is not understood by all accounting entities or reporting entities. As well as the readiness of the information system developed by the accrual-based agency accounting system seems to still not be fully complete because from January 2016 to April 2016 agency reporting entities could not be reconciled by the KPPN and the head office.

This phenomenon provides an imperfect picture of the information system developed by central government in assisting each agency, including in the regions, in increasing the quantity and quality of financial reporting. This has also been reviewed by a number of previous researchers who stated that the obstacles faced in the implementation of accrual-based agency systems are generally in readiness of HR to become operators, and the information systems used are also often subject to interference, (Azrina Hani Azmi and Nafsiah Mohamed, 2014; Mutara Mutmainnah, 2015; Ni Md Ari Widyastuti et al., 2015; Sawitri, S et al., 2015). Therefore intensive and integrated guidance and training are needed for all users of the accrual-based agency accounting system. In its development, several researchers have also found the influence of organisational factors in implementing government accounting information systems (Aldiani, 2010; I Wayan Gde Yogiswara Darma and Dodik Ariyanto, 2015; Evans Sembada Sugiharto and Mohammad Alfian, 2014; Meida, 2015; Felix, 2016).

LITERATURE

Other researchers have proven that the readiness of information systems, HR readiness, organisational commitment, leadership style and the organisation's culture are important determinants for improving organisational performance in the implementation of accounting systems for accrual-based organisations (Aldiani, 2010; Evans Sembada Sugiharto and Mohammad Alfian, 2014; I Wayan Gde Yogiswara Darma and Dodik Ariyanto, 2015; Meida, 2015; Felix, 2016).

Readiness of information systems to support the implementation of accounting information systems of government agencies is very important and is a determining factor in the success and improvement of the financial reporting performance of the agencies concerned. Several research results have proven that the readiness of information systems has a positive and significant effect on improving organisational financial reporting performance (Mustafa et al., 2011; Ni Md Ari Widyastuti et al (2015).

HR readiness is an important factor in the implementation of the government accounting agency system especially to improve the performance of an organisation's financial reporting. So the implementing staff must be truly prepared through training and have experience that supports this work. Several research findings have proven that HR readiness is a very important determining factor in improving organisational performance (Astrid Patricia, 2014; Dedy Priyo Wibowo, 2013).

Organisational commitment will show confidence, support and loyalty to the values and goals to be achieved by the organisation (Mowday et al., 1979). A strong organisational commitment will cause individuals to try to achieve organisational goals, think positively and try to do the best for the organisation. The research findings of I Wayan Gde Yogiswara Darma and Dodik Ariyanto (2015), show that organisational commitment is one of the important factors affecting the organisation's performance in the implementation of accrual-based government accounting systems.

Leadership can be interpreted as a process in which a person can lead, guide, direct or influence the thoughts and behaviour of others to achieve certain goals. Dharma (1992: 114), says that a person's leadership style is a pattern of behaviour that is shown when someone is trying to influence the activities of others as perceived by that person. I Wayan Gde Yogiswara Darma and Dodik Ariyanto (2015), research shows that good leadership style and favored by subordinates will motivate employees to work well and employees will be better prepared in applying accrual-based government accounting standards. Therefore the performance of financial reporting agencies will increase.

Gibson et al. (1996: 42), defines organisational culture as a unique system of values, beliefs and norms, shared by members of an organisation. Hofstede (1994: 4) states that organisational culture is a pattern of thoughts, feelings and actions of a social group, which distinguishes it from other social groups. Siagian (2002: 200), states that organisational culture is one of the important variables for a leader, because the culture reflects values and serves as a guideline for members of the organisation. Evans Sembada Sugiarto (2014), and Mohammad Azwan (2015), show that organisational culture is an important determinant in improving organisational performance.

Based on the literature and empirical studies above, the framework of this research can be described as in Figure 1.

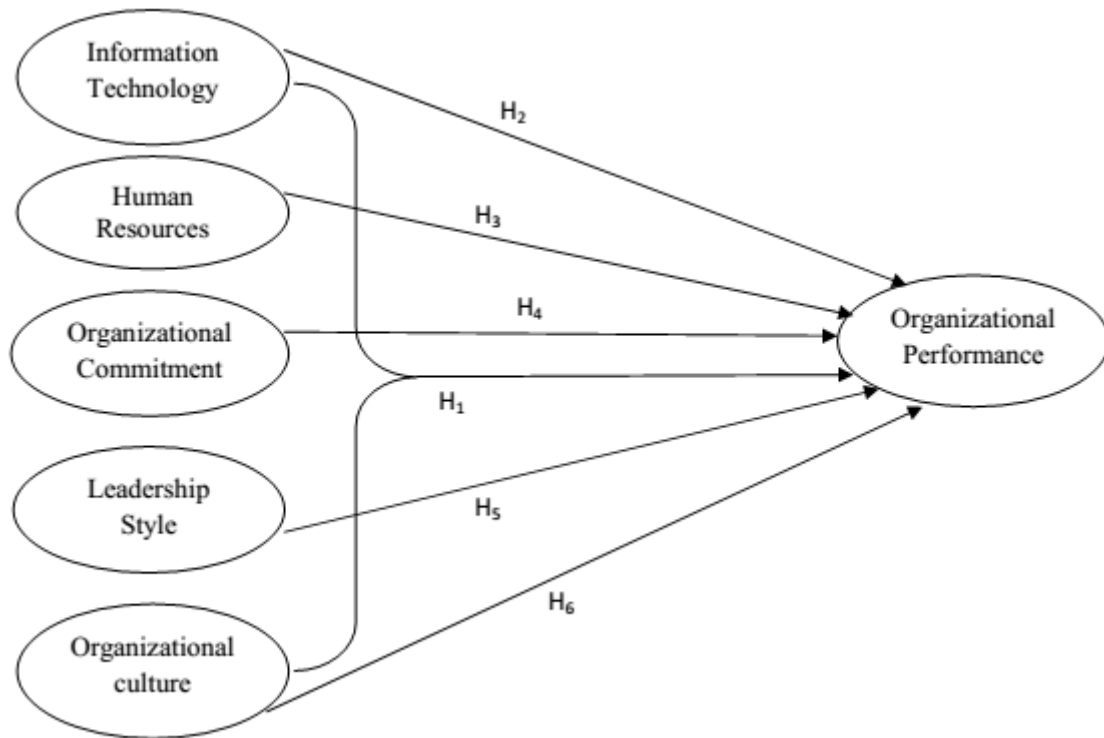


Figure 1: Conceptual framework

RESEARCH METHODS

This research was conducted using a survey method with 56 employees of the Sulawesi IV River Basin Office in Kendari. To ensure the reliability of the instruments used, the staff had previously tested the data analysis in this study using Multiple Linear Regression Analysis.

RESULTS

Test hypotheses simultaneously

Hypothesis testing can simultaneously be tested based on the calculated F value or probability (Sig.) F as shown in the following Table 1.

Table 1: Calculated F value and Probability F (Sig.)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	43.040	5	8.608	4.063	.004 ^a
	Residual	105.942	50	2.119		
	Total	148.982	55			

Hypothesis 1: Information technology readiness, HR readiness, Organisational Commitment, Leadership Style and Organisational Culture simultaneously have a positive and significant impact on the organisation's performance in the implementation of accrual-based agency accounting systems.

The test results show that the calculated F value is 4.063 with a probability level (sig.) of 0.004. The probability level (sig.) produced is smaller than the level of significant (α) which is set at 0.05. Research states the readiness of information technology, human readiness, organisational commitment, leadership style and organisational culture simultaneously have a positive and significant effect on organisation's performance in the implementation of accrual-based agency accounting systems can be accepted.

Based on this, it can be explained that the better the readiness, (of information technology, readiness of human resources, organisational commitment, leadership style and organisational culture), the greater the improvement on the organisation's performance in implementing accrual-based agency accounting systems.

Hypothesis testing partially

Table 2: Direct Relationship (Uji t)

Model		Unstandardised Coefficients		Standardised Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.126	2.020		3.032	0.004
	Information system readiness	0.083	0.233	0.557	1.356	0.003
	Human Resources Readiness	0.420	0.149	0.497	2.823	0.000
	Organisational Commitment	0.119	0.120	0.223	1.157	0.000
	leadership style	0.213	0.160	0.165	1.334	0.002
	Organisational culture	0.130	0.116	0.254	1.123	0.004

A statistical t test was used to test the level of significance partially between the independent variables (X) and the dependent variable (Y). This t test is used to determine the prediction accuracy of the regression coefficients obtained. The greater the value of the t test and the smaller the significance value, meaning that the prediction accuracy specified in the regression model is more accurate. The results of partial hypothesis testing are explained as follows:

Hypothesis 2: Information technology readiness has a positive and significant effect on organisational performance in the implementation of accrual-based agency accounting systems.

The test results show that the t value for the information technology readiness variable is 1.356 with a regression coefficient of 0.557 and the probability value (sig.) of 0.003. The resulting probability value is smaller than the specified level of significance (α) which is equal to 0.05. These results indicate that the hypothesis that the information technology readiness variable has a positive and significant effect on organisational performance can be accepted. Based on this, the findings are that the greater preparedness of information technology the higher the improvement of organisational performance in implementing accrual-based agency accounting systems.

Hypothesis 3: HR readiness has a positive and significant effect on organisational performance in the implementation of accrual-based agency accounting systems.

The test results show that the calculated t value for the HR readiness variable is 2.823 with a regression coefficient value of 0.497 and a probability value (sig.) of 0.000. The resulting probability value is smaller than the specified level of significance (α) which is equal to 0.05. These results indicate that the hypothesis that the HR readiness variable has a positive and significant effect on organisational performance in implementing an accrual-based agency accounting system can be accepted. Based on this, the findings can be interpreted that the better the readiness of HR the better the improvement of organisational performance in implementing of an accrual-based accounting system.

Hypothesis 4: Organisational commitment has a positive and significant effect on organisational performance in the implementation of accrual-based agency accounting systems.

The test results show that the calculated t value for the variable organisational commitment is 1.157 with a regression coefficient value of 0.223 and a probability value (sig.) Of 0.000. The resulting probability value is smaller than the specified level of significance (α) which is equal to 0.05. These results indicate that the hypothesis that the organisational commitment variable has a positive and significant effect on organisation's performance in implementing an accrual-based agency accounting system is acceptable. Based on this, the findings can be interpreted that the better the organisational commitment the better the improvement in the organisation's performance in implementing an accrual-based accounting system.

Hypothesis 5: Leadership style has a positive and significant effect on the organisational performance of the Sulawesi River Basin Region IV in Southeast Sulawesi in the implementation of an accrual-based agency accounting system.

The test results show that the calculated t value for the leadership style variable is 1.134 with a regression coefficient of 0.165 and a probability value (sig.) Of 0.002. The resulting probability value is smaller than the specified level of significance (α) which is equal to 0.05. These results indicate that the hypothesis that the leadership style variable has a positive and significant effect on organisational performance in implementing an accrual-based agency accounting system is acceptable. Based on this, the findings can be interpreted that the better the leadership style the better the improvement of organisational performance in implementing an accrual-based accounting system.

Hypothesis 6: Organisational culture has a positive and significant effect on organisational performance in implementing accrual-based agency accounting systems.

The test results show that the calculated t value for the organisational culture variables is 1.123 with a regression coefficient value of 0.254 and a probability value (sig.) of 0.004. The resulting probability value is smaller than the specified level of significance (α) which is equal to 0.05. These results indicate that the hypothesis stating that the organisational culture variable has a positive and significant effect on organisational performance in implementing an accrual-based accounting system can be accepted. Based on this, the findings can be interpreted that the better the work culture the better the improvement of organisational performance in implementing an accrual-based agency accounting system.

DISCUSSION

Based on the results of multiple linear regression analysis that has been done to determine the effect of information technology readiness, human resource readiness, organisational commitment, leadership style and organisational culture on organisational performance in the implementation of accrual-based agency accounting systems, both simultaneously and partially, six hypotheses were accepted.

Hypothesis testing results indicate that simultaneously the readiness of information technology readiness of human resources, organisational commitment, leadership style and organisational culture have a strong influence on organisational performance. Together all these factors bring a large enough contribution to changes in organisation's performance, especially in the timeliness of reporting. As well the information produced is more accurate and more complete in system implementation accrual-based accounting agencies.

The results of this study are consistent with the results of research conducted by I Wayan Gde Yogiswara Darma and Dodik Ariyanto (2015), and Felix (2016), which show that information technology readiness, human resource readiness, organisational commitment, leadership style and organisational culture together are able to modify organisational performance in implementing accrual-based agency accounting systems.

The results of this study expand empirical evidence from the results of the research of Evans Sembada Sugiharto and Mohammad Alfian (2014), who found that factors of Human

Resources, Commitment, Motivation and Culture simultaneously influence the successful implementation of accrual-based accounting based on government accounting standards. The findings of this study broaden the results of research by Mohammad Azwan (2015), who found that human resources both internally and externally as measured by 6 indicators of integrity, competence, reward, organisational culture and motivation had a big influence; while the loyalty and readiness of information technology only had a small effect.

The findings of this study also support the results of the study of Astrid Patricia (2014), which states that the readiness of human resources and the readiness of information technology affect the timeliness of financial reporting results.

This study does not support the results of Ardiansyah's (2011), who found evidence of the influence of human resource quality and communication variables on the readiness of accrual-based SAP implementation. However, Ardiansyah's (2011), findings were unable to find evidence of the influence of organisational commitment variables on the readiness of SAP-based implementation accruals.

An information system is an adequate internal control system to provide adequate confidence in the achievement of organisation's goals through: effective and efficient activities; reliability of financial reporting; security of state assets; and compliance with laws and regulations. To be able to implement SAP to the maximum and in accordance with what it should be, it would require reliable information system readiness.

The findings of this study indicate that the information technology that is easy to understand, learn and operate implement affects the timeliness of reporting and the resulting information is more accurate and more complete.

The research also indicates that in the implementation of an accrual-based agency accounting system, by preparing an information system that is easy to learn and to operate, the organisation's performance will be better and improved in its financial reporting, such as timely reporting completion and more accurate and not biased information produced.

The results of this study are in line with the findings of Mustafa et al (2011), which show evidence of the influence of the use of information technology on the reliability and timeliness of financial statements. Utilisation of information technology that includes computer technology and communication technology in the management of regional finances will improve transaction processing and other data such as accuracy in calculations and more timely preparation of reports and outputs.

The results of this study also support the research findings of Ni Md Ari Widyastuti et al (2015), which states that the readiness of the accounting information system is ready because there is already a special system called the regional management information system (SIMDA) that has been used in financial reporting to the government of Gianyar Regency. However, the findings of this study do not support the results of the research of Mohammad Azwan (2015), which

states that the availability of information technology with SAP software indicators and management information systems provides a low contribution in the application of accrual-based accounting standards.

According to Mohammad (2015), human resources are all people involved in making regional financial reports. Quality human resources must be able to produce financial reports in accordance with the applicable regulations and the availability of competent and reliable human resources in the field of accounting. Robbins (2006: 52), defines the ability of human resources as the capacity of individuals to carry out various tasks in a particular job. Therefore, planning and placement of human resources must be done seriously in order to be able to contribute optimally in the efforts to achieve organisational goals.

This study indicates that the readiness of human resources is an important factor to improve organisational performance, especially in implementing accrual-based agency accounting systems. Therefore, to improve organisational performance in implementing an accrual-based agency accounting system, serious attention must be paid to the readiness of human resources as operational personnel such as educational background, training and experience.

The findings of this study broaden the evidence of the research results of Astrid Patricia (2014), and Dedy Priyo Wibowo (2013), which shows that human resource capacity has a significant influence on the time of completion of the SAI data reconciliation. This result also strengthens the evidence of the research findings of Evans Sembada Sugiharto and Mohammad Alfian (2014), which states that the human resource factor influences the successful implementation of accrual-based accounting based on government accounting standards. The results of this study confirmed the research findings of Ardiansyah (2011), and I Wayan Gde Yogiswara Darma and Dodik Ariyanto (2015), which also proved that the quality of human resources can improve the readiness of applying accrual-based government accounting standards.

However, the findings of this study differ from the research findings of Ni Md Ari Widyastuti et al (2015), which states that the readiness of human resources does not affect the implementation of accrual-based government accounting systems. Based on the deepening conducted by Ni Md Ari Widyastuti et al (2015), the fact that the human resources of the Gianyar Regency government is basically not ready because it is still a learning phase to understand the implementation of Accrual-based SAP.

According to Robins (2006: 310), organisation commitment is a "situation where employees associate themselves with a particular organisation and its goals and hope to maintain membership in that organisation. Organisational commitment is often interpreted as a strong desire to remain as a member of a particular organisation, a desire to strive according to the wishes of the organisation, certain beliefs, and acceptance of organisation's values and goals. Strong support from the leadership is the key to success of a change. The instruments in this variable are the three statements that were previously used in Aldiani's research (2010).

Organisational commitment shows the confidence, support and loyalty to the values and goals to be achieved by the organisation (Mowday et al., 1979). A strong organisational commitment will cause individuals to try to achieve the organisation's goals, think positively and try to do the best for the organisation.

The results of this study found that organisation commitment is an important factor affecting organisational performance in implementing accrual-based agency accounting systems. This means that high organisational commitment shown by involvement, responsibility and loyalty in achieving the organisation's goals will encourage: increased timeliness of financial reporting and the information generated is more accurate and more complete in the implementation of accrual-based agency accounting systems.

The findings of this study support the results of research conducted by I Wayan Gde Yogiswara Darma and Dodik Ariyanto (2015), which shows that organisational commitment is one of the important factors that influences the readiness of implementing an accrual-based government accounting system. As well it also expanded the evidence of the findings of Ni Md Ari Widyastuti et al (2015), which states that organisational commitment will strongly support the adoption of an accrual-based accounting system.

The results of this study confirm the research findings of Evans Sembada Sugiarto (2014), which state that organisational commitment is an important factor that supports the successful implementation of an accrual-based agency accounting system.

Leadership can be interpreted as a process in which a person can lead, guide, direct or influence the thoughts and behaviour of others to achieve certain goals. Dharma (1992: 114), says that a person's leadership style is a pattern of behaviour that is shown when someone is trying to influence the activities of others as perceived by that person. Leadership style can be divided into two dimensions, namely people-oriented leadership style and task-oriented leadership style (Yeh, 1996).

The results of this study found that leadership style influences organisational performance. Also, that a good leadership style that is shown by the behaviour of leaders who are people and task oriented will improve organisational performance. The timeliness of reporting and the resulting financial information will become more accurate and complete.

The results of this study support the results of research by I Wayan Gde Yogiswara Darma and Dodik Ariyanto (2015). who found that leadership style influences organisational performance in the implementation of accrual-based government accounting standards. This finding explains that a good leadership style, favored by subordinates, will motivate the employees and they will be better prepared in applying accrual-based government accounting standards.

The results of this study differ from the results of research conducted by Azrina and Nafsiah (2014), to determine the readiness of public sector employees at the Malaysian Ministry of Education to switch from cash accounting to accrual accounting. The findings of his research

show that leadership style has no effect on organisational performance in the implementation of accrual-based accounting systems. He explained that the readiness of the Malaysian Ministry of Education to shift from cash-based accounting to accrual-based accounting did not have support from the top leadership.

According to Siagian (2002: 201), organisational culture refers to a system of shared meanings adopted by members that distinguishes the company from other companies. On the other hand, organisational culture is also often interpreted as a basic philosophy that provides direction for employees and consumers. Gibson et al. (1996: 42), defines organisational culture as a unique system of values, beliefs and norms, shared by members of an organisation. Kotter and Heskett (1992), state that culture in organisations is a value shared by members of the organisation, which tends to shape group behavior.

Hellriegel et al. (1989: 302), defines organisational culture as a combination or integration of philosophy, ideology, values, beliefs, assumptions, expectations, attitudes and norms. Hofstede (1994: 4), organisational culture is a pattern of thoughts, feelings and actions of a social group, which distinguishes it from other social groups. Siagian (2002: 200) states that organisation culture is one of the important variables for a leader, because organisational culture reflects values and serves as a guideline for members of the organisation.

The results of this study indicate that organisational culture influences organisation performance. This finding proves that the organisational culture developed and adhered to by the organisation that prioritises professionalism, high employee integrity and provides the best servants greatly affects the improvement of organisation performance in the timeliness of financial reporting, and the resulting information becomes more accurate and complete.

The findings of this study support the results of the research of Evans Sembada Sugiarto (2014), which also proves that organisational culture is closely related and is an important factor for improving organisational performance. This was explained in Evans Sembada Sugiarto's research (2014), by stating that the better the organisational culture that is applied, will encourage an increase in the successful application of the accrual-based agency accounting system.

The results of this study broaden the evidence of the findings of the research of Mohammad Azwan (2015), who found that organisational culture is an important factor that can improve organisational performance. The findings of Mohammad Azwan (2015), state that organisational culture is one of the variables that provides the highest contribution in the success of an organisation implementing an accrual-based accounting system.

CONCLUSION

The researchers have made every effort to make this research provide the best results, but the expected results have not been realised. Therefore this study has the following limitations:



1. The object of the study was only conducted at the employees of the Balai Sungai Sungai IV Sulawesi Tenggara Province, thus limiting the ability to generalise the findings of this study. Therefore for future research, this research model can be tested on other organisations.
2. This research is based on survey data that only presents a relationship analysis in one time period (cross section). Analysis at different time periods will greatly influenced changes in the environment which is certainly very dynamic, therefore to be able to identify these changes further research is needed to reexamine whether the relationship between the variables examined in this study changes.
3. This study only developed a research instrument with closed statement items and with answer choices without providing opportunities or space for the respondents to provide open statements freely. Therefore it limited the ability to analyse and explore the findings of this study.

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