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Factors influencing readiness of local governments in implementing government regulation in government of Riau province

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Abstract

This study is to examine the factors influencing the readiness of local governments in the implementation of Government Regulation 12 of 2019 regarding regional financial management. The investigated factors include human resources competency and organizational commitment. The research applied a quantitative approach using primary data. The sample for this study consisted of 108 respondents from 27 regional work units in the government of Riau Province. The method of determining the sample by using a census sampling method. Multiple linear regression analysis was used to analyze the data with SPSS version 25.0 software. The results of this study represent that the human resources competency has a significant positive effect on the readiness in implementing regulation and then organizational commitment has a significant positive effect on the readiness in implementing regulation. The research contributions are important for local governments to strategize the effective guidelines for change to ensure the successful implementation of the regulation.

Introduction

Several countries have used good public governance concepts as a basis for reforming their public administration. Accountability, openness, performance, effectiveness, responsiveness, and the rule of law are essential goals for government in delivering on public expectations (OECD, 2012). Transparency and accountability of public finances are important elements in the creation of good government governance (Sumartono & Pasolo, 2019). Among the most intriguing issues is that the government has released Government Regulation 12 of 2019 in the sector of regional financial management, which requires all local governments to fully implement the new regulations and adjustment of regulation for regional management financial by the aforementioned government regulation must be carried out no later than of 2021. This regulation is designed to replacing previous regulation, namely Government Regulation 58 of 2005 because it is no longer in line with the development of existing regulations in government and to answer problems faced by local governments in financial management across levels of government.

This policy change has had a considerable impact, one of which is needed to have the readiness of the facilities, infrastructure, and human resources both for the central governments and local governments. Several important points of change after the enactment of PP 12 of 2019 according to Kontan.co.id (2018) are: General budget policies-provisional budget priorities and ceiling can be enacted by the District Heads, without approval by the Local Legislative Assembly if in a month and a half can't make a decision; for some regional local government work units, there will be Budget User Authority at both the district and municipality levels; will be a lot of changes in the structure of the regional expenditure budget; and required to carry out budgeting by E-Budgeting for all local governments.

In addition, other amendments in PP 12 of 2019 include changes to the municipal expenditure budget framework, which complies with Government Accounting Standards in PP 71 of 2010. There have been several changes to the income structure, regional spending structure, and the financing structure, of course, this will change the planning, substance, and mechanisms for evaluating regional financial management including the reporting system.

One of the objectives of the issuance of PP 12 of 2019 is to deliver a better, orderly, efficient, economical, effective, transparent local government budget by focusing on the sense of justice, benefits for the community, and obedience to statutory regulations in the regions. Besides, the implications of implementing PP 12 of 2019 in the accounting sector are quite a lot and will have an impact on the drafting of a report on local government finance. Therefore, each local government needs to take mitigation steps for some of the problems and obstacles that may occur in the implementation of these regulations. This is very important to prevent a decline within the quality of managing finances and to maintain the WTP opinion from the BPK.

The opinion of the regional government financial reports can be used to determine local governments' readiness to adopt PP 12 of 2019 concerning Regional Financial Management. For local governments that have obtained a WTP, they must be able to maintain this achievement and for regions that have not obtained a WTP opinion, they can take advantage of this momentum to try and obtain the WTP opinion predicate from the BPK.

Then in terms of the readiness Riau Province government on the aspect of human resource development, there are still many problems in the administration and control of local assets. In the latest case, the Indonesian Forum for Budget Transparency (FITRA) Riau revealed that the existence of potential assets of the Riau Provincial Government is unclear. No half-hearted, out of a total of Rp 36.6 billion in assets, Rp 6.6 billion of which is no longer clear its existence in existing institutions or agencies. The indication of billions of assets of the Riau Provincial Government, whose existence is unclear, was revealed from the findings of asset management based on the 2017 Supreme Audit Agency Audit Results Report (TribunPekanbaru.com, 2019).

The difference between PP 12 of 2019 and PP 58 of 2005 about the management of the regional property is that in PP 58 of 2005 there are no aspects of destruction and guidance, supervision and control in the management of the regional property. So PP 12 of 2019 is an improvement of the previous regulations so that it is hoped that with the better regulations in the management of regional property, the implementation of regional financial administration will be more effective, efficient, and transparent.

There are several factors that can affect local governments' willingness to enact PP 12 of 2019. The first factor is human resource competency. Previous studies by Agustia et al. (2017) and Nurhasniwati et al. (2020) found that human resource competency has a significant influence on the implementation of accrual-based government accounting standards. On the other hand, a study by Jantong et al. (2018) found that the variable quality of human resources does not affect the readiness implementation of accrual-based government accounting standards. The second factor that could affect local governments' readiness to implement PP 12 of 2019 is organizational commitment. Previous studies by Marsdenia et al. (2016), and Alghizzawi et al. (2019) found that organizational commitment has a significant influence on the implementation of accrual-based government accounting standards. Meanwhile, the study carried out by Suaryana et al. (2017) found that organizational commitment does not influence accrual-based government accounting standards.

The discussion above demonstrates that there are certain contradictions or gaps in results from previous research that look at local governments' readiness to enact regulations. The motivation for this research was carried out to reconfirm the theories that underlie the relationship between variables, then to test the inconsistencies of previous research results. This study is a development of the research of Sukadana and Mimba (2015) entitled the effect of the quality of human resources on the readiness to implement accrual-based SAP in the Work Units in the Denpasar KPPN Work Area.

According to the above explanation, this research aims to provide empirical evidence regarding factors influencing the local government's readiness to implement PP 12 of 2019. This paper contributes to the literature in several ways. Firstly, this research is expected can provide insights into the readiness and challenges that local governments are facing as its implementation of PP 12 of 2019. Secondly, this research is intended to be taken into consideration by all local governments to overcome policy and recommendations for introducing regional financial management changes.

Literature Review

Contingency Theory

Contingency theory states that one thing is reliant on another, and for an organization to be successful, there must be a goodness of fit between its structure and its external environment. Therefore, the best management strategy is determined by the circumstances of the company (Daft, 2010). The basic premise of the contingency theory model is that organizational effectiveness is based on matching organizational characteristics (such as cultures) to contingencies that constitute the organization's situation (Lawrence & Lorsch, 1967).

Lüder (1992) created a contingency model of government accounting innovations to clarify the change from conventional government accounting to a more informative framework and to analyze the sociopolitical and administrative environment's effect on government accounting innovations, this model includes four modules, namely: (1) Stimuli (issues surrounding finances, interests of professional organizations, etc); (2) Government's social environment (status of socioeconomic, political culture, stakeholder, etc); (3) Politic-administrative system features (Recruitment and preparation of employees, political competitiveness, and administrative profiles, etc); (4) Implementation barriers (The size of the government, the law system, the qualifications of accountants, and the characteristics of the organization, etc)

This theory is essential to the study because one thing relies on another to be efficient, so a good management organization is required to ensure the successful implementation of Government Regulation 12 of 2019 for all local governments.

Stewardship Theory

Stewardship theory is an action and premises-based theory in which managers are more concerned with the desires of the principal than with their interests (Donaldson & Davis, 1991). In addition, unlike agency theory, which assumes that the principal and steward's objectives are aligned with organizational goals, this theory is focused on the psychological premise that human existence is intrinsically trustworthy, capable of behaving responsibly, and has dignity and fairness toward others.

Trust is the core of stewardship theory. Managers would behave in line with mutual interests. When the steward's and the owner's interests aren't aligned, the steward may try to work together rather than oppose. The researcher employs the stewardship principle, which notes that the government acts as the steward and the society as the principal. Stewards carry out their responsibilities for the good of the company rather than for personal gain, so carrying out regional financial management and financial reporting is a form of stewardship in carrying out the principal's mandate. The implication of this theory is to explain the existence of Regional Government as an agency that can be trusted to behave in the public interest by properly carrying out its duties and functions, having financial responsibility entrusted to it, and optimizing economic objectives, public services, and community welfare. To fulfill this responsibility, the steward employs all of his skills and experience to ensure that internal control is successful, resulting in high-quality financial data and consistent budget goals.

Readiness to Implementing PP 12 of 2019

According to Rafferty et al. (2013) readiness of an organization for change is a shared feeling of individuals in the organization due to an intensive social interaction process that creates a common sense of thought which will have an impact on collective phenomena at a higher level. Meanwhile Weiner (2009) the shared willingness of organizational members to adopt change (change commitment) and common confidence in their collective capacity to make these changes define as organizational readiness to change. Organizational readiness to change consists of change commitment and change efficacy. Change commitment is the collective belief of individuals in an organization to make changes because of the awareness that these changes will benefit individuals personally and for the benefit of the organization. While change efficacy is the collective belief of individuals in the organization that the organization will be able to realize change.

Change commitment and efficacy are influenced by change valence and informational assessment and are contextually interrelated. Organizational culture, politics, and practices, experience, organizational capital, and organizational structure are all factors that affect change valence and informational assessment. Weiner (2009) states that individuals within the organization would be able to quickly implement these changes if the organization's level of readiness to make changes is high. As a result, organizational participants may unintentionally facilitate change, participate in change, and attempt to accomplish change goals through a cooperative attitude and actions. However, without effective implementation of changes through effective and measurable guidelines, the realization of these changes will not be successful.

Human Resources Competency

According to Moehariono (2012), competence is a fundamental trait of a person's ability to think, conduct, act, and conclude over a while. Competence of human resources is defined as the capacity of human resources to carry out the duties and responsibilities that have been assigned to them with the help of education, training, and adequate experience.

Competence within an organization is a very important element. Competence has a contribution as a standard of behavior that can be assessed and tested, identify the job qualifications needed by the organization, and recruit, retain, and improve the quality of employee performance. Besides, a good competency system will allow employees in an organization to have a comprehensive understanding of all aspects related to the specialization of each individual, so that the performance of an organization will experience measurable growth.

According to Moehariono (2014), the benefits or advantages of the competency system are can be used as a reference for initial success at work, can be used as a basis for recruiting good and reliable workers, can be used as a basis for assessment and further employee development, and can be used as a basis for performance appraisal and providing compensation and punishments for workers.

According to Edison et al. (2016) explaining that three indicators can be seen from the aspect of competence, namely: (1) Knowledge, refers to having knowledge that supports work and knowing to increase knowledge; (2) Ability (skill), refers to having technical expertise by the field of work being handled, having the ability to identify problems and find solutions to the problems at hand; (3) Attitude, refers to an educated tendency to respond in a fun way, has the initiative to help colleagues and has friendliness and politeness in carrying out work.

Organizational Commitment

According to Wibowo (2018), it is explained that commitment is individuals who consider themselves as part of the organization, are active in the process of organizational operations like financial management, and are committed to achieving organizational goals. Employee loyalty to a company is critical because it influences their involvement and leads to their retention. In the meantime, organizational engagement is a motivation from within an entity to do anything to

help the organization succeed in alignment with its objectives and to prioritize the interests of the organization.

According to Robbins and Judge (2017) organizational commitment is defined as the emotional bond of an individual in accepting the values and goals of the organization and willing to devote himself to the organization. They have a high willingness to remain in the organization despite experiencing dissatisfaction. The existence of organizational commitment can influence the involvement of employees and makes employee attitudes show high concern and loyalty to the organization. Commitment attitude is characterized by an understanding of organizational goals, involvement in a job with feelings of pleasure, and loyalty to the organization.

Organizational loyalty is an important factor in determining how committed a worker is to a company. This aspect will help managers to know how their workers feel about the company they work for. A person who is committed to his organization is more likely to carry out the interests of the organization than the interests of his individual. High commitment makes individuals more concerned with the organization than personal interests and tries to make the organization better, while low commitment to the organization will make individuals more concerned with their interests.

According to Soekidjan (2009) dividing organizational commitment into three basic types of sources, namely: (1) Affective commitment, namely commitment related to emotional desire related to the organization, identification and involvement based on the same values; (2) Continuance commitment, commitment which is based on awareness by accounts for the costs incurred if not joining the organization; (3) Normative commitment, a commitment based on a feeling of obligation as a member or employee to stay because of feelings of indebtedness.

The influence of human resource competency on the readiness of local government in implementing PP 12 of 2019

Competence of human resources is defined as the capacity of human resources to carry out the duties and responsibilities that have been assigned to them with the help of education, training, and adequate experience. Competence is a key determinant of an individual's ability to produce excellent results, and it has also become the key determinant of organizational success. Individual competence is born from a training and development process carried out either by the organization or at the initiative of the individual itself. Kurt Lewin explains that individual competence is influenced and shaped by the environment. The environment here is positioned as a source of learning through the process of observation, formal education, and work experience. To maximize the success of local governments in implementing new regulations concerning regional financial management can be achieved by the availability of officers or human resources who have the competency and understanding of the regulations. This is critical to prevent change resistance because most officers will not react positively to change even when they have the experience and expertise required to be a professional agent of change.

Previous studies conducted by Agustia et al. (2017), and Nurhasniwati et al. (2020) found that human resource competency has a positive influence on the implementation of accrual-based Government Accounting Standards. So based on the theory and previous research, it indicates that the higher the competency of human resources in understanding regulation, the level of adoption of regulation will increase. Based on the description above, the proposed hypothesis is:

H1: Human Resource Competence has a positive effect on the readiness of local governments in implementing PP 12 of 2019.

The influence of organizational commitment on the readiness of local government in implementing PP 12 of 2019

According to Robbins and Judge (2017) organizational commitment is a condition where an individual side with the organization and its goals and desires to maintain its membership in the

organization. Organizational commitment can influence the involvement of individuals in the organization. Those who have high commitment will be more often involved in organizational activities. Changing local financial management habits to comply with the latest regulations is not easy, so a strong commitment from the organization is needed to make changes to employee performance to implement PP 12 of 2019 effectively and efficiently. Employees who have a strong commitment will work optimally and are more concerned with the organization than personal interests and tries to make the organization better so that the organization they work for can achieve success. Working to the maximum, in this case, includes working hard, being sincere in carrying out their work, being happy, and caring about the organization where they work.

Previous research conducted by Marsdenia et al. (2016) and Alghizzawi et al. (2019) found that organizational commitment has a positive effect on an accrual-based SAP implementation. So based on the theory and previous research, it shows that the higher the organizational commitment in implementing Government Regulation Number 12 the Year 2019, the level of implementation of Government Regulation Number 12 Year 2019 in the organization will increase. Based on the description above, the proposed hypothesis is:

H2: Organizational commitment has a positive effect on the readiness of local governments in implementing PP 12 of 2019.

Research Method

Population and Sample

The research method used in this study is quantitative. Quantitative methods are research methods that are built on the positivist philosophy that are used to study specific populations or samples, sampling procedures are usually carried out according to specifications, data collection is done with structured questionnaires, and data analysis is quantitative/statistical to test a hypothesis (Sugiyono, 2014). The population used in this study were all of Regional Apparatus Organizations (OPD) in the Government of Riau Province. The sampling method used was census sampling as many as 27 regional work units with 108 respondents. The census method was chosen because the results obtained are accurate and reliable.

The method of collecting the research data is through a questionnaire, Personal surveys or researchers went directly to each Regional Apparatus Organizations (OPD) in the Riau Provincial Government to distribute the questionnaire. The respondents of this study are the head of the finance section, a proxy of the budget user, a commitment-making officer, and the staff head of the finance section. In this study, all Variables were measured on a Likert scale of 1-5 with a brief explanation of each of these points: (1) strongly disagree, (2) Disagree, (3) Undecided, (4) Agree, (5) Strongly agree.

Operational Definition and Variable Measurement

This study's variables are categorized into two parts, namely dependent variable and independent variable. Local governments' readiness to adopt PP 12 of 2019 was a dependent variable, meanwhile, the independent variable involved human resource competence and organizational commitment. The operational definition and measurement of each variable are described below.

- a. Readiness of Local Government. The readiness of local governments is measured by a questionnaire formulated by Holt et al (2010). A five-point Likert scale is used to measure this variable with 4 indicators namely appropriateness, change efficacy, management support, and personal benefits.
- b. Human Resources Competence. Human resource competence is measured by a questionnaire formulated by Edison et al. (2016). A five-point Likert scale is used to measure this variable with 3 indicators namely attitudes, abilities, and knowledge.

- c. **Organizational Commitment.** Organizational commitment is measured by the organizational commitment questionnaire formulated by Wibowo (2018). A five-point Likert scale is used to measure this variable with 3 indicators namely affective commitment, continuity commitment, and normative commitment.

Data Analysis Methods

The data analysis method used to test the hypothesis in this study is using multiple linear regression with SPSS Software (Statistical Package For Social Science) version 25. Researchers use multiple regression analysis to predict how the state of the dependent variable fluctuates when two or more independent variables as predictor factors are manipulated or increased, and the value of the dependent variable decreases. (Sugiyono, 2014).

The multiple linear regression model in this study is as the following:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e \quad (1)$$

Where :

Y = Readiness of local governments

α = Constant

β_1 - β_2 = Regression coefficient

X1 = Human Resources Competency

X2 = Organizational Commitment

E = Error

Results and Discussion

Descriptive Analysis Results

Descriptive statistical analysis is a statistic that is used to interpret data by explaining the data as it was obtained without the intention of drawing general conclusions or generalizations. The descriptive statistic test of this study was conducted using SPSS version 25. The number of the data collected was 102. The profile of the respondents can be illustrated as follows: The majority of samples are male, which was 56,80 % of the 102 respondents; 46,07 % were at the age 41 – 50 years old; 53,92 % were respondents with bachelor's degree; and 50,98 % of the respondents had experience working for more than 15 years. Table 1 shows that the summary of descriptive analysis of the variables of Human Resource Competence (X₁), Organizational Commitment (X₂), Readiness of Local Governments (Y).

Table 1. Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
Human Resource Competence	102	16.00	30.00	23.8137	3.49747
Organizational Commitment	102	16.00	29.00	23.9118	2.75071
Readiness of Local Governments	102	18.00	35.00	28.0784	4.47366

Source: Data by SPSS 25.0, 2020

Validity and Reliability Test

In this analysis, the validity test was carried out by measuring the association between the values obtained from the questionnaire questions and comparing the measured r value with the r table with a significance level of 5%. If r count > r table then the question item for each variable is declared valid, and if r count < r table then the question item for each variable is declared invalid. Based on the results of the validity test, the correlation value was greater than the r table, namely 0.194. This demonstrates that the relationship between the independent variables of human

resource competence and organizational commitment, and the dependent variable of local governments' readiness to enact PP 12 of 2019 is valid. For reliability, the value of Cronbach's alpha is greater than 0,60. It can be concluded all of the independent variables and dependent variables examined in this study are accurate.

Multicollinearity Test

A multicollinearity test is carried out to test whether the regression model finds a correlation between independent variables. To detect the presence or absence of multicollinearity in the regression, it can be seen from the tolerance value and the variance inflation factor (VIF) value. Guidelines for a regression model that is free of multicollinearity are the value of the Variance Inflation Factor (VIF) < 10 and tolerance > 0.10. Table 2 shows that the summary of the multicollinearity test.

Table 2. Multicollinearity Test Result

Model	Collinearity Statistics	
	Tolerance	VIF
CHR	.598	1.673
OC	.580	1.725

a. Dependent Variable: Readiness of Local Governments

Source: *Data processed by SPSS 25.0, 2020*

Coefficient of Determination (R^2)

The coefficient of determination is a coefficient that shows the percentage of all the effects of all independent variables on the dependent variable. This percentage shows how much the independent variable can explain the dependent variable. The greater the coefficient of determination, the higher the contribution of the independent variable in explaining the phenomenon of the dependent variable. Meanwhile, if the coefficient of determination is low, the contribution of the independent variable in explaining the phenomenon of the dependent variable will be small. Table 3 shows that the adjusted R square value is 0.614. This indicates that the independent variable's effect on the dependent variable accounts for 61.4 % of the sum. Other variables not included in this regression model affect the remaining 38.6 %.

Table 3. Model Summary b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.789a	.622	.614	2.77890

Source: *Data processed by SPSS 25.0, 2020*

Testing of the research variables using multiple linear regression analysis is intended to find out all independent variables have a major impact or not on the readiness of local government in the implementation of PP 12 of 2019.

Table 4. Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Result
	B	Std. Error	Beta			
(Constant)	.261	2,473		.105	.916	
Human Resources Competence	.814	.100	.637	8,123	.000	Supported
Organizational Commitment	.352	.127	.217	2,765	.007	Supported

a. Dependent Variable: Readiness of Local Governments

Source: *Data processed by SPSS 25.0, 2020*

The Influence of Human Resource Competency on the Readiness of Local Government

From table 4. The results of SPSS output obtained t count for human resources competency (X_1) of 8,123 with a table value of 1,984. Because the value of t is greater than the table value ($8,123 > 1.984$) with a significance value of $0.000 < 0.05$, H_0 is rejected and H_1 is accepted, meaning that human resource competency significantly influences the readiness of local government to implementing PP 12 of 2019.

It has been shown that the dimensions of human resource competency variables, such as expertise, abilities, and attitude, contribute to the level of readiness of local governments in adopting new regulations. This demonstrates that the higher a Regional Apparatus Organizations (OPD) in the Government of Riau Province's human resource competency, the more prepared local governments are to enforce new regional financial management regulations.

Employees who are professional, responsible, honest, and fair through coaching carried out based on a work performance system and a career system are needed to achieve organizational goals and must be managed properly and correctly to become potential and support the goals of the organization. But if the competence of human resources is not managed properly, it will become a burden to the organization and hinder the organization from achieving its goals in implementing policies.

In terms of the Riau Provincial Government, the local government has begun to prepare and implement changes according to PP 12 of 2019 in stages the transition period with providing training and knowledge necessary for the officer to be a competent agent of change. In addition, the Government of Riau Province collaborates with the government internal supervisory apparatus to provide consultation and assist the preparation of financial statements to keep running by the corridor of government accounting standards and PP 12 of 2019. Furthermore, this study provides empirical evidence that the placement of employees is by their educational background, employee knowledge and understanding of PP 12 of 2019, employee mastery of the hardware and software that will be used in implementing these regulations, the ability of employees to adapt to changes have a positive influence on the readiness in implementing the new regulation where they work.

The Influence of Organizational Commitment on the Readiness of Local Government

From table 4. The results of SPSS output obtained t count for organizational commitment (X_2) of 2,765 with a table value of 1,984. Because the value of t is greater than the table value ($2,765 > 1.984$) with a significance value of $0.007 < 0.05$, H_0 is rejected and H_2 is accepted, meaning that organizational commitment significantly influences the readiness of local government to implementing PP 12 of 2019.

It has been shown that the dimensions of organizational commitment variables, such as affective commitment, continuity commitment, and normative commitment contribute to the level of readiness of local governments in adopting new regulations. Employees who have a strong commitment will work optimally so that the organization they work for can achieve success. Working optimally includes working hard, being sincere in carrying out their work, being happy and caring about the organization where they work, and being more likely to carry out the interests of the organization than the interests of the individual. Thus, high organizational commitment will drive maximum efforts in the face of a change to build a positive attitude towards the situations and conditions faced by the organization.

In contexts of the Riau Provincial Government's readiness to adopt PP 12 of 2019 in terms of organizational commitment, the local government has committed to realizing the effective and efficient implementation of PP 12 of 2019 which is marked by the support of the leadership and also employees to be able to maintain and improve predicate WTP from the BPK. In this study, it provides evidence that employees who have loyalty to the organization, a feeling

of being part of the organization, have confidence in organizational goals, always want to contribute and improve performance on behalf of the organization, have a positive effect on the readiness of Regional Apparatus Organizations (OPD) where they work to adopt Government Regulation 12 of 2019.

Conclusion

This study aims to investigate the influence of human resources competency and organizational commitment on the readiness of local government in the implementation of Government Regulation 12 of 2019. Based on the data and discussion above, the result of this study indicates that the variable human resource competency and organizational commitment partially influence the readiness of local governments in implementing Government Regulation 12 of 2019 in the Government of Riau Province.

There are some limitations to this study that may influence the findings. First, this study only considers citizens of the Riau Provincial Government. As a consequence, this study cannot reflect the overall readiness of local governments to enact PP 12 of 2019. Secondly, the collection of data with questionnaires has some potential flaws, including such respondent's answers not being precise, resulting in a less accurate representation of the real reality.

This study provides some recommendations for future studies based on the above findings and limitations. Firstly, the future researcher can use data from a large number of populations and samples, not just from one local government, and it can be done on a wider scale to expand generalization. Secondly, Future researchers could use additional approaches including such interviews and observations, as well as a qualitative methodology, to provide more comprehensive and improvement. Thirdly, the future researcher can add other independent variables in exploring the local government's readiness to adopt PP 12 of 2019.

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