

ABSTRACT

The implementation of accrual based accounting in Indonesian government institutions is done amid the behavioral debate over the use of accrual based accounting information. This study adopts the theory of planned behavioral, cognitive theory and theory of expectation to analyze the determinants behavior in using accrual based accounting information. The specific objective of the research is to examine the effect of the accrual based accounting usage on the attitudes of using accrual based accounting information, to examine the effect of attitude, subjective norms and the control of perceptive behavior on the intention of using accrual based accounting information, to examine the influence of intention and the perceived behavior control using accrual based accounting information. This study also tests the role of moderator of Intolerance of Ambiguity and Accounting Performance - Based Reward in the influence of interest toward behavior using accrual accounting information. This study uses 147 respondents of financial management of Semarang City Government and Government of Banyumas Regency.

The results show that the variable of belief in the use of accrual based accounting has a positive effect on the attitude of using accrual accounting information. Attitude variables, subjective norms and perceptual behavior control also positively influence intention in using accrual based accounting information. Intention variables and perceptive behavior controls positively affect the behavior of using accrual based accounting information. The result of research also shows that the influence of intention toward behavior is weak if it happens in condition of Intolerance of Ambiguity, but if accounting performance becomes the basis of giving reward, it will strengthen the influence of intention toward behavior in using accrual based accounting information.

Keywords : Accrual Based Accounting, Behavioral Using Accrual Accounting Information, Theory of Planned Behavior, Cognitive Theory, Expectancy Theory, Intolerance of Ambiguity, Accounting Performance-Based Reward.