

ABSTRACT

This study aims to examine the factors that affect the level of implementation of accrual accounting in local government. Independent variables used in this study is the educational level of finance staff, finance staff training, the quality of information technology, consulting support, experience of running a cash basis to the accrual, and the size of the labor force. While the dependent variable in this study is the degree of implementation of accrual accounting.

Collecting data in this study used questionnaire survey. The questionnaire were delivered to 88 proxy of budget users in a work unit- a work unit in the region of KPPN Kudus. A total of 66 questionnaires were returned and filled completed and they can be processed. The data collected were processed using multiple linear regression analysis.

The results of this study showed that the level of implementation of accrual accounting in government has not maximized. This is because the level of implementation of accrual accounting is significantly affected by the education level of the accounting staff, training of the accounting staff, the quality of information technology, consulting support, experience of running a cash basis to the accrual, and the size of the labor force. In addition, the level of implementation of accrual accounting can be a maximum when considering the effects of its application..

Keywords: accrual accounting, public sector accounting, government accounting, implementation level.