

The application of accrual is the fact that government accounting standards already has a legal basis in its application are mandatory, but in practice the government accounting standards user accrual as the government has yet to fully implement it. This is because still needs improvement in order to be transparent and accountable bureaucracy as well as the full awareness of all parties in order to be delivered was fine. This research aims to test the influence of factors on training local government apparatus, mentoring, and organizational commitment towards quality level the application of accrual-based Government accounting standards.

This study used a census method with sampling being the entire population. Population and sample of research are all organization of regional apparatus of financial management and asset of all area of Central Java. The sample size is 35 institutions consisting of 29 districts and 6 cities. The data obtained is processed by analytical techniques used to test the relationship between variables is multiple linear regression and statistical tools package for the social sciences 22.0.

Based on the results of analysis conducted is obtained the conclusion that training and mentoring local government apparatus in positive and significant effect against the level of quality of implementation of accrual-based Government accounting standards. While the results of the analysis of the variables of organizational commitment does not show a positive influence and significantly to the level of quality of implementation of accrual-based accounting standards the Government partially. But simultaneously the third varibel proven to give positive influence and significantly to the level of quality of implementation of accrual-based Government accounting standards.

Keywords: level of quality-based government accounting standard implementation of accrual, coaching, mentoring, commitment to local government reform organizations, multiple linear regression and SPSS 22.0.

ABSTRAK