

ABSTRACT

Implementation of accrual based government accounting standards shall be implemented in 2015 by the Indonesian government, especially local government. Various preparation has been done by the Government of Bandung to optimize the application of accrual-based government accounting standards. However, based on the overview of the results of the 1st half of 2016 states that there is a mismatch of Bandung with government accounting standards.

The purpose of this study to find out how information technology, human resources, commitment, communication, and the readiness of the implementation standard government accounting accrual based on the Government of Bandung as well as determine the effect of information technology, human resources, commitment, and communication with readiness of the implementation of accounting standards based government accrual Bandung City Government, either partially or simultaneously.

The population in this study is part of financial management in the Office of Financial Management and Asset Bandung City Government. Sampling method used is a census sampling, so the sample in this study as many as 78 people. The hypothesis in this study were tested using multiple linear regression analysis.

The results showed that information technology, human resources, and communication is partially significant effect in a positive direction, while the commitment does not affect readiness of the implementation of accrual based government accounting standards in Bandung City Government. However, simultaneously the information technology, human resources, commitment and communication significantly influence readiness of the implementation standard government accounting accrual based in Bandung City Government. The results of this study also suggest that the independent variables can influence the accrual-based SAP implementation promptness by 75%, the rest is influenced by other factors not included in this study.

This research has implications for the Bandung City Government this can help government to prepare the implementation accrual-based government accounting standards through training, socialization, and technical training in order to increase understanding of accrual-based government accounting standards.

Keywords: *Information Technology; Human Resources; Commitment; Communication; Accrual Based Government Accounting Standards.*