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## Preface

These refereed proceedings contain all papers that have been accepted after anonymous review and their subsequent revisions by author(s) for presentation at the 13th Annual World Congress of the Academy for Global Business Advancement (AGBA), on November 26 - 28, 2016 and the 2016 AGBA—Indonesia Chapter's Inaugural Conference on August 3 - 4, 2016 that are being hosted by the Faculty of Economics and Business, Universitas Sebelas Maret, Indonesia. These refereed proceedings have been edited by Dana-Nicoleta Lascu, (University of Richmond, USA), Eric Werker, (Simon Fraser University, Canada), Gary L. Frankwick, (University of Texas at El Paso, USA), Irwan Trinugroho, (Universitas Sebelas Maret, Indonesia), and Zafar U. Ahmed (Academy for Global Business Advancement, USA). AGBA also wishes to extend its heartfelt thanks to Conference Organizing Committee at the Faculty of Economics and Business Universitas Sebelas Maret, Indonesia for organizing two great conferences. We place on record our sincere thanks for your participation and support, and look forward to having you with us next year at AGBA's 14th Annual World Congress.

Sincerely,

Dana-Nicoleta Lascu

Eric Werker

Gary L. Frankwick

Irwan Trinugroho

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## TABLE OF CONTENTS

### FACTORS OF ORGANIZATIONAL DEVELOPMENT TO IMPLEMENT SECTORAL INTEGRATED REPORTING SYSTEMS (STUDY IN REGIONAL GOVERNMENT SOUTH KALIMANTAN)

Syaiful Hifni, UniversitasLambungMangkurat, Indonesia

Akhmad Sayudi, UniversitasLambungMangkurat, Indonesia

Chairul Sa'roni, UniversitasLambungMangkurat, Indonesia .....200

Advances in Global Business Research Vol. 13, No. 1

ISSN: 1549-9332 200

### FACTORS OF ORGANIZATIONAL DEVELOPMENT TO IMPLEMENT SECTORAL INTEGRATED REPORTING SYSTEMS (STUDY IN REGIONAL GOVERNMENT SOUTH KALIMANTAN)

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#### Abstract

This study was conducted in accordance Research of Master Plan (RMP) of Lambung Mangkurat University Year 2011-2014, namely through leading sector of development information technology related to the sectoral of reporting wetland environment. For local governments, this study related to strategic issues related to the role of the Government in the AEC 2015, MDGs 2015, SDGs, where the presence of changes in the environment, including the globalization of the environment require organizational attitude to deal with it, so that, the role as "agents of development" can be maintained. Its objective is to identify the factors in the development of the organization of Regional Government through the strategic aspects, administrative, social, and techniques in the implementation of accrual based financial reporting system since in 2015. The study was conducted on 386 (three hundred and eighty six) population of Government Work Units (GWUs) or SKPD, with 100 (one hundred) GWUs (SKPD) sample. Uses of methods the chi-square tests for testing the differences and test for relationship of variables with C Contingency. Using the nominal measurement scale on aspects: (X1) Accrual reporting: All information for users, (X2) Computer Based Information Systems (CBISs): for sustainability and integrated reporting; (X3) Individual Ethical Intelligence: social intelligence; (X4) Organizational Intelligence: Organizational infrastructure; (X5) characteristic of Change: Personal Change, (X6) Institutional Isomorphism , (Y1) Implementation of integrated sectoral Reporting, with: (Y1.1.): The guiding principle, and (Y1.2) Content Element. The results show the X observation is = 24.512 and X in table = 41.34, showed no difference from the application of theory in the implementation of sectoral integrated reporting system. Implications of the role of theory can be met on a degree of freedom (5-1)

(4-1) at the 0.05 alpha X value table = 21.03. Implications of the role of theory met through role aspects X1, X2, and X3, with the value of the relationship C Contingency 0.275. These aspects can distinguish of each Government Work Units as Leading sector of the Provincial / District / City in South Kalimantan, which is associated with their activity in reporting the object of integrated reporting sectoral, namely aspects of the: "capitals", with information : financial, manufactured, intellectual, human, social and relationship, and natural capital.

Key words: Organizational Development, Reporting on an accrual basis, CBISs, Ethical Intelligence, and Characteristics of Change, sectoral integrated reporting.

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