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ARTIKEL: Antecedent Factors in the Implementation of Accounting System and Performance of Information System (A Case in Readiness to Success Accrual Base of Financial Reporting in South Kalimantan – Indonesia)

Tahap	Tanggal	Referensi dokumen
Article –ETAR Conference	9 August 2016; 26 September 2016	File 2.1.;2.2.;2.3.;2.4.
Korespondensi IJFA—S & AP - Submit artikel	9 February 2017	File 2.5.; 2.6.;2.7.
Proses review	9 Maret 2017- Maret 2017	File 3.1.;3.2.;3.3.;3.4.;3.5.
Publish	April 2017	File 4.1.; 4.2.; 4.3.; 4.4.

Tulis

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abstract to E... Halaman 1 dari 2

• Article Yahoo/Terkirim ★

 **Syaiful Hifni** <shifni@yahoo.com> Sel, 9 Agu 2016 jam 18.09 ★
Kepada: etar@globalilluminators.org



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Dokumen

Langganan

ANTECEDENT FACTORS IN THE IMPLEMENTATION OF ACCOUNTING SYSTEM AND PERFORMANCE OF INFORMATION SYSTEM (HOW READINESS OF THE IMPLEMENTATION FOR ACCRUAL BASED FINANCIAL REPORTING ON THE LOCAL GOVERNMENT IN SOUTH KALIMANTAN INDONESIA)

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(Lecturer at the Economic and Business Faculty Lambung Mangkurat University)
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Abstrak

This article presents how the government's readiness to achieve success of the performance of information system with the implementation of Government Accounting Standards (Government Regulation No. 71 year of 2015 which uses accrual basis for financial reporting which began since 2015. This research is survey explanatory with use factors, namely: The role of regulation, Management support, Communication effectiveness, The role of internal supervision, The implementation of accounting system and Performance of information systems. Population in research are 385 (three hundred eighty five) of the Government work units in the province of South Kalimantan Indonesia. Sampling method that was used is a multi stage of stratified sampling with proportional sample government work units. Analysis of data was done using Structural Equation Modeling (SEM) with AMOS application (Structural Analysis Moment) Program version 18. Result of statistical test of the research was listed below:

1. Hypothesis 1 (H1), with path coefficient = -0,131 and P-Value=0,473. There is non significant relationship from role of regulation toward accounting information system. Based on this examination, research can reject H0.
2. Hypothesis 2 (H2), with path coefficient = 0,559 and P-Value=0,000. There is significant relationship in management support toward implementation of accounting system. Based on this examination, research can reject H0.
3. Hypothesis 3 (H3), with path coefficient = 0,315 and P-Value=0,038. There is significant relationship in communication effectiveness toward implementation of accounting system. Based on this examination, research can reject H0.
4. Hypothesis 4 (H4), with path coefficient = 0,329 and P-Value=0,043. There is significant relationship from role of internal supervision toward implementation of accounting system. Based on this examination, research can reject H0.
5. Hypothesis 5 (H5), with path coefficient = 0,029 and P-Value=0,714. There is non significant relationship in role of regulation toward performance of information system. Based on this examination, research can reject H0.
6. Hypothesis 6 (H6), with path coefficient = -0,029 and P-Value = 0,714. There is non significant relationship from role of regulation toward accounting information system. Based on this examination, research can reject H0.
7. Hypothesis 7 (H7), with path coefficient = 0,593 and P-Value=0,000. There is significant relationship in implementation of accounting system toward performance of information system. Based on this examination, research can reject H0.

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Inclusion of your Abstract in Conference Proceeding Book

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Etar Conference <etar@globalilluminators.org>



Sen, 5 Sep 2016 jam 00.55



Kepada:

Dear Respected Author, Greetings from ETAR 2016 Team

Hope this email finds you in best of health. This is a gentle reminder to all that we are in the process of finalizing the conference proceeding, if you are planning to participate in ETAR 2016, Banjarmasin, Indonesia. It is requested that please make the registration fee payment and acknowledge us before **September 15, 2016**. If we will not receive any email response or payment from your side until **15th of September**, your abstract will not be included in conference book of abstract proceeding. Your early response will highly be appreciated. In case of no response within due date; ETAR 2016 committee will not be responsible for not including your abstract in proceeding book.

Looking forward to welcome you in Banjarmasin, Indonesia

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REVIEWER'S REPORT FOR ETAR-2016, Banjarmasin, Indonesia

(Paper ID No. ETAR-16-130)

Title: Antecedent Factors in the Implementation of Accounting System and Performance of Information System (How Readiness of the Implementation for Accrual Based Financial Reporting on the Local Government in South Kalimantan Indonesia)

Comment from Reviewer

Thank you for providing me the opportunity to review the abstract titled “Antecedent Factors in the Implementation of Accounting System and Performance of Information System (How Readiness of the Implementation for Accrual Based Financial Reporting on the Local Government in South Kalimantan Indonesia)” I would like to appreciate your work. Below I provide my comments on this abstract.

Abstract:

Abstract is comprehensive. The bottom line idea of study is understandable. Brief description of research design is appreciable. Please reduce the length of abstract into 250-300 words. The findings are nicely presented. Inclusion of theoretical contribution and practical implications will enhance the value of this research. This idea of abstract seems appropriate to be presented in international conference. I hope the presentation of this idea and the full paper will help to further improve the quality of research.

CONFERENCE PROGRAM
Welcome Reception & Registration
8:00 am –8:30 am
Opening Ceremony (08:30am – 10:15 am)
Venue: Room 1

08:30 am - 08:45am	Welcome Remarks - Prof. Dr. Ir. H. Yudi Firmanul Arifin, M.SC - Head of Organizing Committee ETAR 2016
08: 45am - 09:00am	Opening Speech - Prof. Dr. H. Sutarto Hadi, M.Si, M.S - Conference President and Rector of Lambung Mangkurat University (ULM) Banjarmasin, Indonesia
09: 00am - 09: 15am	Opening Speech – Dr. Farooq Ahmad Jam- Conference Chair ETAR-2016 & Executive Director Global Illuminators
09:15 am - 09:30am	Opening Speech - Ibu Sina,S.Pi, M.Si - City Mayor of Banjarmasin
09:30 am - 09:45am	Keynote Speech - Prof. Dr. Ghazali Bin Sulong- Faculty of Computing, Universiti of Technology Malaysia
09:45 am - 10:00am	Keynote Speech - Dr. Jay P. Sah - Research Faculty at the Southeast Environmental Research Center, Florida International University, USA
10: 00am - 10:15am	Keynote Speech - Dr. Vivi Andasari - Associate Professor in Zaman Lab (BU) & Kamm Lab (MIT), Boston University, USA
10:15am - 10.30am	Keynote Speech - Assoc. Prof. Dr. Muhaimin Ismoen - Associate Professor in Engineering Mathematics at Universiti Teknologi Brunei (UTB) Brunei Darussalam
10:30 am - 10:45am	Group Photo & Award Ceremony

Grand Networking Session and Tea Break (10:45 am – 11:15 am)



DAY 01 Monday (September 26, 2016)

Session 1 (11:15 am – 01:00 pm)

Venue: Room 1

Session Chairs: Chairil Faif Pasani & Ghazali Bin Sulong

Track: Social Sciences and Humanities

ETAR-16-109	Analysis of Urban Conflict Networks: Theoretical and Methodological Perspectives	Catherine Trudelle
ETAR-16-110	Siyakhulisa is an Early Childhood Development (ECD) Intervention Project Aimed at Improving The Knowledge and Skills of Early Childhood Development Practitioners in Townships in South Africa.	Elsa Fourie
ETAR-16-125	Toward Elderly friendly place making: Concepts and Steps	Bhezadfar Mostafa
ETRA-16-132	Learning Barrier and Learning Motivation of Nursing Students in Poltekkes Banjarmasin	Hammad Martapura
ETAR-16-138	Management Profile of Traditional Craft in City-based Region and Craft Management in Farm-based Region	Slamet Subiyantoro
ETAR-16-143	Lower Secondary School Student's Written Mathematical Communication based on Gender	Noor Fajriah
ETAR-16-150	The Urgency of Local Act Draft on Corporate Social Responsibility (CSR) in Way Kanan	Charlyna S. Purba
ETAR-16-154	Development Module Physics on Subject Matter Temperature and Heat Integration Local Wisdom in Making Coconut Oil	Mustika Wati, Misbah
ETAR-16-155	The Meaning of Trade for the Dayak Ethnic People of South Barito Central Kalimantan (An Analysis in the Adaptation Trading Style Communication and the Usage of Verbal Language)	Novaria Maulina

Lunch Break (01:00 pm – 2:00 pm)



DAY 01 Monday (September 26, 2016)

Session 1 (11:15 am – 01:00 pm)

Venue: Room 2

Session Chairs: Mawaddah, Siti & Nasruddin Luthfie

Track: Social Sciences & Humanities

ETAR-16-160	Community Radio in South Kalimantan: Development and Issues	Ellisa Vikalista
ETAR-16-163	City Branding Banjarmasin BAIMAN by sosial media and below the line Media.	Netty Herawaty
ETAR-16-170	Redox Reaction Learning by Using Field Dependent-Field Independent Cognitive Style Based Model	Arif Sholahuddin
ETAR-16-171	The Correlation Between Intelegency with Social Interaction on Student of Guidance and Counselling Department Faculty Of Teacher Training and Education Unlam Banjarmasin	Permatasari Nina
ETAR-16-172	Moral Considerations and Gender Student Learning in Civic Education	Sarbaini
ETAR-16-177	Economic Development Strategy of Coastal Community in Kotabaru Regency	Deasy Arisanty,M.Sc
ETAR-16-178	Diamond Trader Practice: Access and Utilize Capital on Diamond Trading in Martapura, South Borneo	Yusuf Hidayat,
ETAR-16-179	The Effect of Instructional Strategies on Student Achievement in Physics: A Meta-Analysis Study Viewed from Topics of Physics and Kinds of Student Achievements	Sarah Miriam
ETAR-16-182	Cognitive Conflict Assignment Strategy in Mathematics Instruction	Iskandar Zulkarnain

Lunch Break (01:00 pm – 02:00 pm)



DAY 01 Monday (September 26, 2016)

Session 1 (11:15 am – 01:00 pm)

Venue: Room 3

Session Chairs: Dewantara, Dewi & Vivi Andasari

Track: Physical and Applied Sciences

ETAR-16-131	Adaptation of Farmers Wetlands on Water Purification Technology The Mandastana Village, South Kalimantan	Suryadi, Budi
ETAR-16-147	Habitat and Phytochemical Analysis of Red Gemor (<i>Nothaphoebe coriacea</i> (Kosterm)) on Peat-Swamp Forest Areas, Central Kalimantan	Yudi Firmanul Arifin
ETAR-16-148	Agroforestry Concept on Peat Land Areas Based on Jelutung in Central Kalimantan	Daniel Itta
ETAR-16-151	The Intraspecific Variability of Indonesian Cempedak (<i>Artocarpus integer</i> (Thunb.) Merr.) Based on Morphological Characters	Dewi Kartika
ETAR-16-152	Characteristics of Water Retention of Ombrotropic Peats under Different Land Uses	Kurnain, Ahmad
ETAR-16-153	Morphological Characterization and Pathogenicity of <i>Colletotrichum</i> species agent causing anthracnose on Red Paper From Magelang, Indonesia	Noorkomala Sari
ETAR-16-158	Soil Surface Properties Control the Sorption of Organic Carbon onto the Raised-bed Soils of Tropical Tidal Swamplands	Akhmad R. Saidy
ETAR-16-161	The Correlation between Computational Estimation Ability and Mathematical Learning Achievement	Kamaliyah
ETAR-16-173	Characterization and Derivatization of Lignin from Black Liquor of Empty Fruit Bunches Organosolv Process	Syahmani

Lunch Break (01:00 pm –02:00 pm)



DAY 01 Monday (September 26, 2016)

Session 1 (11:15 am – 01:00 pm)

Venue: Room 4

Session Chairs: Husaini, Fawaz & Ratna Setyaningrum

Track: Health and Medicine Studies

ETAR-16-133	The Role of Community Leaders in the Incident of Diarrhea in Sub District Paringin Period 2011-2014 (The Case Study: Csr Program Pt Adaro Indonesia)	Aan Nurhadi
ETAR-16-135	Cyp19a1 Gene Expression in Patients With Polycystic Ovary Syndrome	Roselina Panghiyangani
ETAR-16-137	Inhibition of Propolis and Trigona Spp Against Methicilin Resisten Staphylococcus Aureus And Vancomisin Resisten Staphylococcus Aureus	Leka Lutpiatina
ETAR-16-140	Health Seeking Behavior of Family's Child Tuberculosis In South Kalimantan Province	Bahrul Ilmi
ETAR-16-141	The Relation of Pattern Take Care of Parent with the Risk of Misuse Napza at Adolescent in the Sebamban Baru Village Subdistrict of Sungai Loban District Tanah Bumbu, Indonesia	Endang Sri Purwanti
ETAR-16-145	Analysis of Factors Affecting the Ability of Self-Management (Self-Management) Diabetes Patients	Endang Sri Purwanti
ETAR-16-146	The Correlation Between Knowledge and Intention with Self-Efficacy of Pregnant Women to Attend Antenatal Care At Healthcare Professionals	Nina Mardiana

Lunch Break (01:00 pm – 02:00 pm)



DAY 01 Monday (September 26, 2016)

Session 2 (02:00 pm – 03:30 pm)

Venue: Room 1

Session Chairs: Catherine Trudelle & Elsa Fourine

Track: Social Sciences and Humanities

ETAR-16-186	Changing Paradigm of Intelligences through Implementation of Multiple Intelligences Theory In Science Classroom	Atiek Winarti
ETAR-16-188	Rural Community Behavior in the Framework of Community Empowerment for Sustainable Conservation Forest Management	Hamdani Fauzi
ETAR-16-190	The Mapping of Flood Risk Area	Karnanto Hendra Murliawan
ETAR-16-194	Analysis of Potential Mandiri Areas Culinary Tourism (KWKM) in Pos Street Banjarmasin	Ellisa Vikalista
ETAR-16-195	Characteristic and Pattern of Coal Mining In Kutai Kartanegara Regency, East Kalimantan Province	Nasruddin Luthfie
ETAR-16-196	Indigenous Conservation of Sugar Palm for Economic Resilience in Papuyuan Village, South Kalimantan Indonesia	Krisdianto kris
ETAR-16-197	Survey on Characterization of Algebraic Thinking of Primary School Students	Harja Santana Purba
ETAR-16-198	Hybrid Edge Detection for High Performance Steganography	Harja Santana Purba



DAY 01 Monday (September 26, 2016)

Session 2 (02:00 pm –03:30 pm)

Venue: Room 2

Session Chairs: Sutarto Hadi & Jay P. Sah

Track: Business Management and Economic Studies

ETAR-16-112	E-Commerce Impact on Indonesian Small Medium Enterprise in Asean Economic Community Era: Economic Effect	Astri Amanda Ayu Pratiwi Lubis
ETAR-16-130	Antecedent Factors in The Implementation of Accounting System And Performance Of Information System (How Readiness of the Implementation For Accrual Based Financial Reporting on the Local Government in South Kalimantan Indonesia)	Syaiful Hifni
ETAR-16-142	Undergraduate Student's Interest to Entrepreneurship at Lambung Mangkurat University	Hastin Umi Anisah
ETAR-16-159	The Influence of Company Age and Owner's Manager's Education to the Accounting Information Application in Small and Medium Enterprises	Alfian
ETAR-16-176	Management Innovation as Complementary of Technology Innovation in Boosting Dynamic Capability	Ismi Rajiani,
ETAR-16-189	Impacts of Oil Palm on Farmer's Welfare, Income Distribution and Poverty Alleviation	Luthfi Fatah
ETAR-16-202	The Establishment of Culture of Micro, Small, Medium Enterprise at Sentra Industri Rajut Binong Jati ByInformation Management System Design Based on Java Web	Adi Rachmanto



DAY 01 Monday (September 26, 2016)

Session 2 (02:00 pm – 03:30 pm)

Venue: Room 3

Session Chairs: Suryadi, Budi & Kamaliyah

Track: Physical and Applied Sciences

ETAR-16-183	Physical Life and Applied Sciences, Development of Physics Module on Fluid Subject Integrated the Floating Market Culture	Dewantara, Dewi.
ETAR-16-184	Optimal Inventory Control System with Stochastic Demand	Pardi Affandi
ETAR-16-187	Diversity of Waterbirds In The Reclamation Area of Pt Adaro Indonesia, South Kalimantan	Maulana Khalid Riefani
ETAR-16-191	Biodiversity of Tabukan South Kalimantan Wetlands: Exploitation of Weeds, Purun Tikus (Eleocharis Dulcis) In Supporting Forest Community and Environment	Makalew, Anna Maria
ETAR-16-201	Rural Community Behaviour in the Framework of Community Empowerment for Sustainable Conservation Forest Management	Fauzi, Hamdani
ETAR-16-204	Study Nanochlorophyll Eleocharis Dulcis Photosensitizer Eksogen Organic for Photodynamic Therapy	Totok Wianto
ETAR-16-205	Production of Cetane Improver Use Castor Oil (Ricinus Communis): Optimazion of Mol Ratio of Acetic Anhydride to Methyl Ricinoleate (Aa:Mr) And Reaction Time	Abdullah



DAY 01 Monday (September 26, 2016)

Session 2 (02:00 pm – 03:30 pm)

Venue: Room 4

Session Chairs: Lenie Marlinae & Fauzie Rahman

Track: Health and Medicine Studies

ETAR-16-149	The Relationship Between the Density of Residential, Lighting And Spacious Ventilation With Pulmonary Tuberculosis Incidence In Mataraman	Lena Rosida
ETAR-16-185	Effect of Karamunting Fruit Juice (<i>Melastoma malabathricum</i> L.) to Advanced Glycation End-products (AGEs) and Lipid Profile as Advanced Complications of Diabetes Mellitus	Nurikhwan, Pandji Winata.
ETAR-16-209	Operculum Movement And Microanatomy Skin Structure of Periophthalmodon Schlosseri in Estuary of Barito River	Muhamat
ETAR-16-216	Evaluation of Malaria Eradication Program in the Banjar District of South Kalimantan Province	Syamsul Arifin
ETAR-16-217	Oligarchy Authority Effect to of HIV/AIDS Mitigations in Indonesia	Husaini
ETAR-16-219	Molecular Adaptation Response of Immunity System on Population Exposed Air Pollution	Mohammad Zulkarnain



DAY 01 Monday (September 26, 2016)

Session 3 (03:30 pm – 04:45 pm)

Venue: Room 1

Session Chairs: Hammad Martapura & Slamet Subiyantoro

Track: Social Sciences and Humanities

ETAR-16-199	Political Clientelism in Central Kalimantan: Evidence of Decentralization and Democratization Problems in Local Region	Netty Herawaty
ETAR-16-200	Character development of Independently and Responsibility in the Riverbank Junior High School Students in Banjarmasin through Number Head Together (NHT)	Chairil Faif Pasani
ETAR-16-206	The Difference of Self-Regulated Learning Based on Gender in Smpn 3 Banjarmasin	Ririanti Rachmayanie Jamain
ETAR-16-210	The Implementation of Cooperative Learning Model Based ACSI(Action Cards Speak Independent) to Improving Learning Outcomes and Students' Motivation In the School Chemistry 1 Subject of Chemistry Education Study Program FKIP ULM	Almubarak,
ETAR-16-211	Developing of Student's Book is Characterized Realistic Mathematics Education on Triangle in Class VII of Junior High School Students	Mawaddah, Siti
ETAR-16-221	Development of Student's Book Characterizing Realistic Mathematics Education on Triangle for Grade VII Junior High School Students	Siti Mawaddah

Tea Break: (04:45 pm to 05:00 pm)



DAY 01 Monday (September 26, 2016)

Session 3 (03:30 pm – 04:45 pm)

Venue: Room 2

Session Chairs: Muhaimin Ismoen & Ghazali Bin Sulong

Track: Engineering and Technology Studies

ETAR-16-139	Prototype Profile Matching For Selection Decision Support Positions In Particular The Company Or Government	Juhriyansyah Dallei
ETAR-16-156	The Development Of Media Game Control Based on Adobe Flash In Improving Arabic Vocabulary Student MTs.	Moh. Iqbal Assyauqi
ETAR-16-157	The Implementation of Movie Maker Media in Indonesian Language Course for the Mild mentally retarded Students	Drs. Hamsi Mansur
ETAR-16-165	Modelling the Relationship between Material Waste Generation and NVAAs in Construction Work	Aqli Mursadin
ETAR-16-166	Wood Material Grading Process Automation using Backpropagation Artificial Neural Network	Muhammad Alkaff

Tea Break: (04:45 pm to 05:00 pm)



DAY 01 Monday (September 26, 2016)

Session 3 (03:30 pm – 04:45 pm)

Venue: Room 3

Session Chairs: Vivi Andasari & Jay P. Sah
Track: Engineering and Technology Studies

ETAR-16-167	Estimation Erosion Based Geographic Information System For Rating Characteristics Watershed Tabunio in the District of Tanah Laut	Syarifuddin Kadir
ETAR-16-169	Land cover Changes Through Geographic Information Systems in Order to carrying capacity Determine Satui Watershed South Kalimantan Province	Badaruddin or Karta Sirang
ETAR-16-174	Evaluation of Tidal and Channel Geometry Effects to Dissolved Iron Accumulation Pattern In Terantang Reclamation Channel	Riduan, Rony
ETAR-16-180	The Effectiveness of Charcoal Powder Size in Biogas Purification	Achmad Kusairi Samlawi
ETAR-16-181	Utilization of Fly Ash, Palm-Pressed Fibers, and Empty Fruit Bunches of Oil Palm in Lightweight Concrete	Yulian Firmana Arifin
ETAR-16-192	Irrigation Requirement and Water Availability Analysis for Jejangkit Ii Area	Maya Amalia

Tea Break: (04:45 pm to 05:00 pm)



DAY 01 Monday (September 26, 2016)

Session 3 (03:30 pm – 04:45 pm)

Venue: Room 4

Session Chairs: Roselina Panghiyangani & Yudi Firmanul Arifin

Track: Wetland Studies

ETAR-16-144	Response of Tropical Peat Swamp Forest Species Seedlings to Arbuscular Mycorrhiza Application in the Nursery	Tri Wira Yuwati
ETAR-16-162	Physics learning Based on Wetland and Banjarnese Culture	Misbah
ETAR-16-164	The Feasibility Study on Trapping Experiments with lights in Barito River of Indonesia	Ahmadi
ETAR-16-168	Kindness of Fishing Gear on Sea Water in Tanah Laut Region	Rusmilyansari
ETAR-16-175	Building Data Warehouse and Data Mining In Research of Wetland Environments	Indriani, Fatma

Tea Break: (04:45 pm to 05:00 pm)



DAY 01 Monday (September 26, 2016)

Panel Discussion Session (05:00 pm – 05:30 pm)

Venue: Room 1

Panel Discussion* on

“Improving the Quality of Research: Contribution to Academia & Society”

Panellists	Dr. Farooq Ahmed Jam
	Prof. Sutarto Hadi
Participants	All Participants

The Panel members will be involved in discussion related to: Sustainability oriented innovation and technology researches have received increasing attention over the past 10 to 15 years. In this panel the magnitude and pervasiveness of quality research initiatives will be discussed. The panel members will give their comments and feedback on analytical and practical implications of fundamental shifts in research quality and contribution to society. The basic parameters of research quality enhancement, which are helpful to publish in top tier journals. The focus of research on local community issues will be highlighted. Audience will be involved in discussion and their feedback will be acknowledged.

Closing Ceremony: (05:30pm – 06:00 pm)



LIST OF CONFERENCE GUESTS

The following scholars/practitioners/educationists don't have any paper presentations; however they will be attending the conference as delegates and observers.

ID	Name	Affiliation	Country
ETAR-16-221	Galuh Tresna Murti	Polytechnic LP3I Bandung, Indonesia	Indonesia
ETAR-16-222	Prof. Dr. Ghazali Bin Sulong-	University of Technology, Malaysia	Malaysia
ETAR-16-223	Dr. Jay P. Sah	Research Faculty at the Southeast Environmental Research Center, Florida International University, USA	USA
ETAR-16-224	Assoc. Prof. Dr. Muhaimin Ismoen	Associate Professor in Engineering Mathematics at Universiti Teknologi, Brunei (UTB) Brunei Darussalam	Brunei



DAY 02 Tuesday, (September 27, 2016) “CITY TOUR”

Gathering of Participants at the Lobby of Golden Tulip Galaxy Banjarmasin,
Indonesia at 9:00 am

Departure: 9:30 am for City Tour

Drop Back at Golden Tulip Galaxy Banjarmasin, Indonesia, at 4:00 pm

Important Note: This tour is organized by Global Illuminators and entry to this tour is free for all participants. You may also bring your Siblings/Family/Friends but you have to register for them on registration desk on day 1 of conference.



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Subject: SAP:Invitation

Dear Syaiful Hifni,

Greetings!

This is from Scientific & Academic Publishing (SAP)- an Open Access publisher supported by strong Editorial board composed by thousands of professional experts. SAP publishes more than 110 international academic journals covering a wide range of academic disciplines.

We read your work:Antecedent Factors in the Implementation of Accounting System and Performance of Information System (Readiness of the Implementation for Accrual Based Financial Reporting on the Local Government in South Kalimantan, Indonesia)

This article presents how the government's readiness works to achieve success of the performance of information system with the implementation of Government Accounting Standards (Government Regulation No. 71 year of 2010) which uses accrual basis for financial reporting which began in 2015. the implementation of accounting system and performance of information systems. Population in this research are 386 (three hundred eighty six) employees of the Government work units in the province of South Kalimantan, Indonesia. Sampling method that was.....

and are really very impressed.

We will be greatly honored if you could consider publishing your future works with us which will definitely help improve the quality of our journals. As SAP has huge readerships, publishing with us will increase the exposure of your works.

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Best regards,

Evelyn Miller

Editorial assistant

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**ANTECEDENT FACTORS IN THE IMPLEMENTATION OF ACCOUNTING SYSTEM AND PERFORMANCE
OF INFORMATION SYSTEM
(A CASE IN READINESS TO SUCCESS ACCRUAL BASED FINANCIAL REPORTING
IN SOUTH KALIMANTAN – INDONESIA)**

Syaiful Hifni
Lecturer at the Economic and Business Faculty Lambung Mangkurat University
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Abstract

This article presents how the government's readiness to achieve success of the performance of information system with the implementation of Government Accounting Standards (Government Regulation No. 71 year of 2010) which uses accrual basis for financial reporting which began since 2015. This research is survey explanatory which use factors, namely: The role of regulation, Management support, Communication effectiveness, The role of internal supervision, The implementation of accounting system and Performance of information systems. Population in this research are 386 (three hundred eighty six) of the Government work units in the province of South Kalimantan, Indonesia. Sampling method that was used is a multi stage of stratified sampling with proportional samples of government work units. Analysis of data was done using Structural Equation Modeling (SEM) with AMOS application (Structural Analysis Moment) Program version 18. The results showed that (i) the success in the implementation of accounting systems is affected by the support of management, the effectiveness of communication and the role of internal supervision; (ii) The findings of this study indicates that the role of regulation do not significantly affect the implementation of accounting systems and to the performance of information systems, and the role of internal supervision also do not significantly affect the performance of information system. This findings also indicate that South Kalimantan Regional Government still not having readiness through the role of regulation and the role of internal supervision for the implementation of accrual based reporting.

Keywords: implementation, accounting systems, information systems, performance, the role of regulation, management support, communication effectiveness, and the role of internal supervision, Accrual based reporting.

1. Introduction

Efforts to achieve good government governance in Indonesia through the role of public sector accounting is characterized by the establishment of a package of laws on finance State (Law No. 17 Year of 2003 About State Finance; Law No. 1 Year of 2004 About State Treasury; and Law No. 15 Year of 2004 About Auditing Management and State Finance Accountability). This perspective is carried out through efforts implement the accounting system with the aim achieving to performance of information system of government organizations in Indonesia (Governmental Regulation Number 8 Year of 2006 About Financial Reporting and Performance of Governmental Institution). In Following the development of the Public sector accounting for government organizations in Indonesia, showed that practices in accounting and reporting system in Indonesia has began with apply the Government Accounting Standards (Government Regulation No. 24 Year of 2005) which initially uses the cash basis toward accrual. This reference be applied to guide the implementation of accounting system and financial reporting until the year of 2014, which for each entity regional government should make 4 (four) element of financial statement, namely: Balance sheet with accrual basis, Budget Realization Report, and Statement of Cash Flows with cash basis, and Notes to Financial Statements.

In development and changing for reference standards in financial reporting for government organizations in Indonesia, showed that there was a change in financial accounting environment for government organization in Indonesia. It is characterized by the statement that the Government Accounting Standards (Government Regulation No. 71 Year of 2010) that uses this accrual basis will replace the previous government accounting standard (Government Regulation No 24 year of 2015) which began in year of 2015. Corresponding normative view, that for the local government, from “financial accounting environment, the establishment of an accounting policy is determined by the accounting theory, political factors, and economic conditions.¹ From normative view, standard application for this accrual accounting is an implication of the effect of accounting theory, and political aspects as the intervention of the government in meeting good governance through accountability and transparency in financial reporting practices in Indonesia. Based on omnibus regulation, application of the Government accounting standard with accrual basis provides the basis for local government entities to develop and arrange accounting policies, and rules for Regional finance management to fulfil the organization's financial reporting.

Since year of 2015, Government Accounting Standard (Government Regulation No. 71 year of 2010), is the subsequent guidelines for implementation of the accounting system and performance of information system to produce 7 (seven) elements of financial statements in meeting public accountability, namely: the Balance Sheet, Budget Realization Statement, Cash Flow Statement , Statement of Changes More Budget Balance, Statement of Operations, Statement of Changes in Equity , and Notes to Financial Statements.² Consequences of the application of accounting standards for Governmental sector accounting practices in Indonesia, is one that related to the work function of accounting in facilitating the implementation of accounting work and review the accounting performance. Relate to structural of accounting, management of government requires an effort to implement the function of the accounting system for the performance of information systems that meet the qualitative characteristics of information.³ An implementation of accounting systems specify achievements quality of information in the performance of financial reporting. Fulfillment of this implementation of financial accounting system is the information perspective on decision usefulness. The information perspective on decision usefulness is an approach to financial reporting by the fulfillment of a characteristic information that can fulfill the usefulness of information in decision-making.⁴ Performance of information systems provides the benefits of information which is reached by financial reporting with accrual basis. Performance of information systems is measured by indicators of the benefits of information for: accountability, stewardship, managerial and external supervision.⁵

¹ Tearney, et al (1997: Page 7)

² Government Accounting Standard (Government Regulation No 71, 2010)

³ Bastian (2006: pp.98-115), and (2009:p. 151), See also Hogwood and Gunn about non-implementation and unsuccessful implementation (1984, pp. 196-202)

⁴ Scott (2009, pp. 122-123), also in Kam (2006)

⁵ See Halim (2004); Government Accounting Standard (Government Regulation No 71, 2010)

This study was conducted to assess the success of the implementation of accrual based government accounting standards on government entities in Indonesia. How the antecedent factors that influence toward the accounting system implementation and performance of information system. This type of standard with accrual-basis is as a new phenomenon in Indonesia. Therefore success of the system accounting in implementation and performance of information system for Regional government with this standard as guidelines in Indonesia will depend on contingency aspects which surround and be corresponded with the real situation for government organization. Contingency theories dominant in accounting research through behavioral aspects, in explaining the success of the implementation of the accounting in organization. Contingency Theory, describe no information system that is universally applicable to all circumstances and at all locations of its application.⁶ Management factors, human factors, organizational factors such as support supervisor can determine the successful implementation for information technology systems.⁷ For this situation, there was the normative model of research in accounting control system (model of control system research in accounting) where the proposed model is the antecedents and consequences of using accounting information to Evaluate subordinate performance.⁸

Based on identification of problems in the system implementation and performance information system to success the financial reporting with accrual-basis of Regional Government in South Kalimantan, expressed not only be determined by the technical aspects are mastered, but also by behavioral factors of the individual users of the system which significantly determines the success of implementation. The aim of this research is to analyze and to prove the antecedent variables which not only relate with technical aspects but also relate with behavioural organization, aspects from individual, group, and organizational attribute. This study was conducted for purpose: (1) To examine the antecedent factors, namely: The role of regulation, Management support, Communication effectiveness, and The role of internal supervision, in determining accounting system implementation and performance of information system with accrual basis for financial reporting; (2) To provide a justification of how the readiness of the local government in South Kalimantan to achieve the success in implementation of accounting system and performance of information system for financial reporting system with accrual basis.

2. Materials and Methods

2.1. Instrument development

Questionnaire be prepared for this study (in Appendix 1) which were constructed in measuring the perception of Financial administrative officer of Government work units about the antecedent factors for implementation of accounting system as intervening variable, and performance of information system as dependent variable, which be developed by:

- Performance is the achievement Level in Implementation a Program / Activity / Policy for Realize the Goals , goals , mission and vision of organization which be stated in the organization strategic planning . Performance of information system to achieve: (i) Benefit of information for accountability, (ii) benefit of information for stewardship, (iii) benefit of information for management, and (iv) benefit of information for external supervision, which all of this dimensions are considered determine the performance of information system. Substance of Performance of information system is available with quality of information is to support decision making process which be justified as reasoning for measuring performance of information system.⁹
- The successful of practice of public sector accounting is normatively can be expressed require the implementation of policies. Policy is part of the public policy process items, namely as the process for the implementation of policies to Achieve results. The implementation is influenced by 2 (two) variables , namely policy content (content of policy) and Environment of Implementation (context of implementation). Policy is Decision which relates 'with' many parties. By definition, the policy : " is as decision which be characterized by behavioral consistency as the part for those who make "it" and those who abide by it". Each determination of policy will relate "who" acquire "what" and "how" to find. The implementation of accounting system relate with how decision making for fulfilment of accounting process as core job, compliance to apply regulation, and completeness of financial reporting output.¹⁰

⁶ Otley (1980); Brownell (1982); Govindarajan (1986)

⁷ Bodnar and Hopwood (1995); Latifah and Sabeni (2007)

⁸ Kren (1997)

⁹ Mahsun (2009, p. 25 and p. 93), also in Halim (2004); Governmental Accounting Standard (2010); see, Scott, with the information perspective on decision usefulness (2006, p. 123); Basuki (2007, p. 184-189)

¹⁰ Howlet and Ramesh in Subarsono (2006, pp. 13-14), Grindle in Subarsono (2006, p.93); Jones (1984, p.26); Hogwood and Gunn (1984); Wilkinson (1989); Siegel and Marconi (1989); GASBs (1994); Wilson and Kattelus (2004); Kieso et al (2011)

Antecedent variables that influences performance of information system through the implementation of accounting system. These variables such as:

(i) The role of regulation with dimension, namely: (i) goal clarity, (ii) completeness of regulation forms, (iii) acceptance of regulation, and (iv) easiness to apply.¹¹

(ii) Management support with dimensions, namely: (i) Support for empowerment strategic, (ii) Support for coordination, (iii) Support for management control, and (iv) Support for operational control.¹²

(iii) Communication effectiveness which are measured by (i) fulfilment for communication principles, (ii) fulfilment for communication functions, and (iii) fulfilment for communication contents.¹³

(iv) The role of internal supervision which are measured by : (i) The role of internal audit, (ii) The role of Review of financial statement (iii) The role of evaluation, (iv) The role of monitoring, and (iv) The role of internal supervisor quality.¹⁴

Measurement process for variables reseach consist of 6 (six) latent variables with 23 (twenty three) indicators or manifest with 107 (one hundred seven) indicator items as measurer with uses Likert scale (Ref: Appendix 1).

2.2. Method

(i) Subject Selection

The population of this research is all of local government work units of regional government in South Kalimantan- Indonesia. Respondents of research are Financial administrative officer of Government work units. These officer be considered has knowledge and practices in accounting of organization and as respondent with their perception which relate with the aspects of the research. Sampling technique using multi stages sampling with 2 (two) stages to determine : (1) taking sample for local government from 14 (fourteen) entities Regional Government, and (2) taking sample of local government work units of selected regional government in line with the forms of work unit as: Board, Agency, Office, and Secretariat. The amount of population target of research are 386 (three hundred eighty six) of work units. The amount of selected sample are 160 (one hundred sixty), which for each Government work unit is represented with 1 (one) respondent. List amount of work unit as population and as sample be stated in table 1 below:

TABLE 1.
PROPORTION AND CLASSIFICATION OF SAMPLE RESEARCH

No	Classification	Population	Ratios (%)	Sample	Proportion
1	Board/Inspectorate	98	25	40	41
2	Agency	208	54	86	41
3	Office	48	12	19	41
4	Secretariat	32	9	15	41
	Total	386	100	160	41

(Sources: Primary data)

¹¹ Scott (2006, p.415), is also based on Perrin et al (1989); Lau and Woodman (1995); Saudagaran and Diga (2000); Sawabe (2002); Parera and Baydoun (2007); Craig and Diga (2007); Hassan (2008)

¹² See Management dimension, Keban (2008, pp. 91-123), and Characteristic of public administrator (pp. 21-22); Basuki, Organization of Regional Financial Management (2007, pp.26-33); also in Jarvenpaa and Ives (1991); Maciariello and Kirby (1994); Patricia et al (1998); Rue and Byars (2000); Saunders and Pearlson (2004)

¹³ Champoux, aspect of Communication, (2003), see also Grindle (1980); Wren (1994); Maciariello and Kirby (1994); Hunsaker (2001); Luthans, (2006); Azwar (2009)

¹⁴ Basuki (2007, pp. 178-183); also in Sawyer (1992); Kinney (1999); Colin (2003); Pickett (2003); Saunders and Pearlson (2004)

(ii) **Hypotheses Development**

Dependent and Independent variables

Theoretical framework to determine conceptual framework as research theoretical model is formed according to the research problems. This theoretical model was composed of 4 (four) antecedent variables, 1 (one) intervening variable and 1 (one) consequence variable or dependent variable. The antecedent variables, namely: The role of regulation (X₁), Management support (X₂), Communication effectiveness (X₃), and The role of internal supervision (X₄). The intervening variable is The implementation of accounting system (Y₁), and dependent variable is Performance of information system (Y₂). To explain the relationship between these variables more clearly, then, the research model is depicted in figure 1 below:

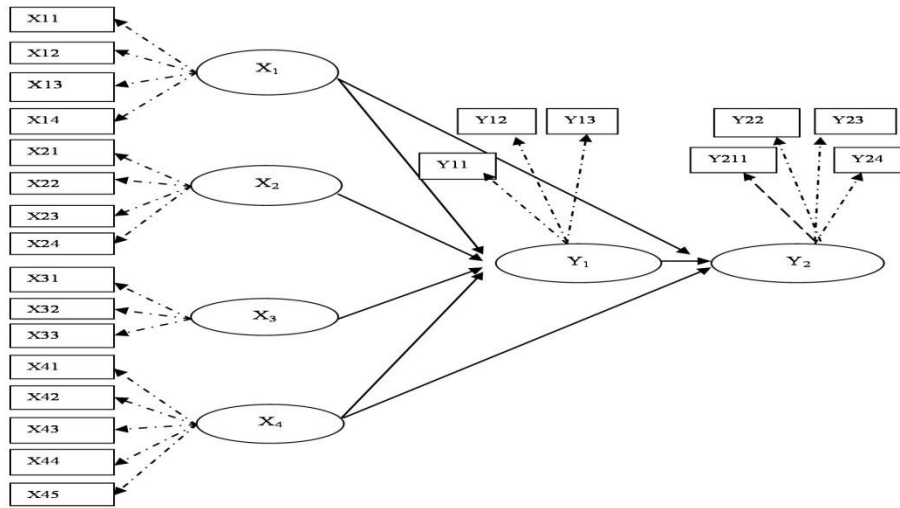


FIGURE 1:
RESEARCH MODEL

This research examines 7 (seven) hypotheses, namely: (1) The role of regulation toward the implementation of accounting system (X₁-Y₁); (2) Management support toward The implementation of accounting system (X₂-Y₁); (3) Communication effectiveness toward The implementation of accounting system (X₃-Y₁); (4) the role of internal supervision toward The implementation of accounting system (X₄-Y₁); (5) The role of regulation toward Performance of information system (X₁-Y₂); (6) The role of internal supervision toward Performance of information system.(X₄-Y₂), and (7) The implementation of accounting system toward Performance of information system (Y₁-Y₂).

The role of regulation and The implementation of accounting system

There are laws to regulate the accounting professions that control entry and maintain high standards. Relation between The Role of Regulation and The implementation of Accounting system can be explained based on agency theory which needed well regulated in giving accountability, which relate with regulation for accounting implementation system. Accounting system was arranged to follow requirement of the law and regulation as be stated in A Manual for Government Accounting, UNO.¹⁵ Based on form and content of regulation can be described regulation which relate with effectivity and strengthen for the quality of information from financial reporting with accrual basis.¹⁶

Hypothesis 1 (H1), The Role of regulation influence The implementation of Accounting system.

¹⁵ Scott (2006,p.383); Bastian (2009, p. 152)

¹⁶ See also previous research Saudagaran and Diga (2000), Potter (2002), Syafrudin (2006), Febriana (2007), Latifah and Sabeni (2007), Hassan (2008), Nurlala and Rahmawati (2010), Haryani and Syafrudin (2010)

Management Support and The implementation of accounting system

Relation between management support with policy implementation can be articulated in policy for accounting system development.¹⁷ Describing relation of accounting system with administration, planning, management, and organization perspectives.¹⁸ Result of study explain that there was relationship between management support and the implementation of accounting system.¹⁹

Hypóthesis 2 (H2),: Management support influence toward Implementation of Accounting system.

Communication Effectiveness and The implementation of Accounting System

Communication has an important contribution to make to coordination and to implementation generally. Communication aspect relates with accounting system as implementation of policy.²⁰ Empirical facts according to this relationship has been stated by previous research.²¹

Hypóthesis 3 (H3), : Communication effectiveness influence toward The implementation of Accounting system.

The Role of Internal Supervision and The implementation of Accounting System

Based on The Manual of accounting for for Government, UNO, has described that accounting system was arranged in relation with internal audit as function of internal supervision. The activity consists of : to make internal audit programme, and to review for internal audit report.²² Empirical facts according to this relationship has been stated by previous research.²³

Hypóthesis 4 (H4), : The role of internal supervision influence toward The implementation of Accounting system.

The role of regulation and Performance of Information System

Based on the role of regulation in relation with effectiveness and strengthen to quality of financial reporting.²⁴ According practice is also strongly affected by regulations designed to protect against information asymmetry. Thus, we see that accounting is a highly regulated area of economic activity. The fulfil regulation have relation with performance assessment and through the policy and procedure have relation with financial analysis and reporting.²⁵

Hypóthesis 5 (H5), : Role of Regulation influence toward Performance of information system.

¹⁷ Hogwood and Gunn (1984, pp. 196-206); also in Edwards III (1980).

¹⁸ Bastian (2009, p. 153)

¹⁹ See previous research Magal *et al.*, (1988), Jarvenpaa and Ives (1991), Choe (1996), Patricia *et al.*, (1998), Soegiharto (2001), Rohman (2005), Soetjipto (2005), Latifah and Sabeni (2007), Rosidi (2007), Nurlela and Rahmawati (2010).

²⁰ Hogwood and Gunn (1984, p.205); also in Edwards III (1980); Subarsono (2006)

²¹ See previous research Magal *et al.*, (1988); Magal (1991), Patricia *et al.*, (1998), and Yulianti (2009).

²² Bastian (2009, p. 152)

²³ see also previous of research Soetjipto (2005), Rohman (2005), Pratolo (2007), Nurhidayati (2009), Mabruai and Winama (2010), Widyaningsih *et al.*, (2011).

²⁴ Saudagaran *and* Diga (2000)

²⁵ Scott (2006, pp. 383-384); see also previous research by Potter (2002), Syafrudin (2006), Febriana (2007), Hassan (2008), Martiningsih (2009), Haryani and Syafrudin (2010).

The role of Internal Supervision and Performance of Information System

Government Internal Supervisory Apparatus to do supervisory functions and authority through Testing Against periodic Reports and/or at any time from unit / work units , to assess Benefits and the success of the policy, execution the Programme, and activities, Monitoring and Evaluation of Government Affairs. Based on evaluation approach which is used to assess performance of policy, the relationship between these two aspects was stated as auditing process, verify for information presentation, performance assessment (A Manual for Government Accounting, UNO These are relation between audit internal with goal effectiveness, control and governance process.²⁶

Hypothesis 6 (H6), : The role of internal supervision influence toward Performance of information system.

The implementation of Accounting System and Performance of Information System

This relationship was explained in *A Manual for Government Accounting, UNO*, which statement that the accounting system was arranged to produce financial information in using to performance assessment.²⁷ Accounting practice in organization has relation with users according to their necessity for information.²⁸

Hypothesis 7 (H7), : The implementation of Accounting system influence toward Performance of information system.

(iii) Data Analysis

The data was analyzed by using descriptive statistic analysis and Structural Equation Modeling (SEM). The analytical approach SEM was used to describe the testing of influence between “exogenous” and “endogenous” variable. Structural Equation Modeling (SEM) was used to test the form of a causal relationship which is not easy, because these variables have a role as the dependent variable and independent variables. Structural Equation Modeling can explain the simultaneous existence of the kind of relationship. Structural Equation Modeling (SEM) to test a series of interdependence between variables simultaneously. This model uses assumptions, namely through observations independently of one another, all of relationships linear. The analysis technique to answer the research hypothesis uses the application Analysis of Moment Structure (AMOS. 18). AMOS program as an application that can be used to make structural equation modeling. AMOS causal model can show the measurement results and the structural problems which is used to analyze and to test the hypothesized model. Selection of this analytical tool in accordance with the format specified based on formulation the problem and research objectives to be achieved.

3. Results

(i) Descriptive Analysis and Result

Based on Scorekeeping information showed type of application of information technology that was used regional government in South Kalimantan. Usage of Data Processing System Programme Application to implement accounting system and financial reporting system uses 2 (two) types of programme application, namely: (i) The Regional Management Information Systems (RMISs), and (ii) The Regional Finance Management Information Systems (RFMISs) of the entity the Provincial / District / City in South Kalimantan. be stated through table 2 below:

²⁶ Basuki (2007, p. 180); Bastian (2009, pp. 152-153); see for previous research by Budisusetyo *et al.*, (2002), Soetjipto (2005), Rohman (2005), Prato (2007), Widyaningsih *et al.*, (2011).

²⁷ Bastian (2009,p. 153)

²⁸ Tearney et al (1997,p. 7), see also previous research from Magal (1991), Choe (1996), Patricia *et al.*, (1998), Soegiharto (2001), DeLone and McLane (2003), Syafrudin (2006), Primasari *et al.*, (2008), Martiningsih (2009), and Rohman (2009).

TABLE 2.
DESCRIPTION OF DATA PROCESSING SYSTEM - PROGRAMME APPLICATION

No	Regional Governments	Type of Application Systems
1	Banjar Municipality	RMISs
2	Banjarmasin City	RFMISs and RMISs (for Asset)
3	Banjarbaru City	RFMISs and Self Arrangement
4	Hulu Sungai Selatan Municipality	RMISs
5	Hulu Sungai Tengah Municipality	RMISs
6	Hulu Sungai Utara Municipality	RMISs
7	South Kalimantan Province	RFMISs
8	Tabalong Municipality	ISRM and self Arrangement
9	Tanah Laut Municipality	RMISs
10	Tapin Municipality	RMISs
11	Tanah Bumbu Municipality	RMISs
12	Barito Kuala Municipality	RMISs
13	Pulau Laut Municipality	RMISs

(Sources: Primary data and Secondary Data)

Regional Finance Management Information Systems (RFMISs) is an application programme for Regional financial management which was arranged by the Ministry of Domestic Affairs. Applications menu consist of : application menu for Budgeting Work Plan, and the menu to produce output of Financial Statements. Information System of Regional Management Information Systems (RMISs) as application for asset and financial programme application which was drafted by Development and Finance Supervisory Agency. This applications include the application menu for budgeting, financial administration, accounting processes, reporting and accountability. RMISs also include application for procurement planning for assets, reporting of fixed assets in inventory book.

Applications of RFMISs and RMISs until the year of 2014 were still used to generate the output of financial statements, namely : Balance sheet, Budget Realization Report, and Notes to Financial Statements of Government Work Unit as accounting entity. These applications was also used to financial reporting of regional government as reporting entity and to make consolidated financial statements of local government, namely : Balance Sheet, Budget Realization Report, Report of Cash flows, and Notes to the Financial statements. This financial statement of regional government was prepared by the Regional Finance Management Work Unit, namely: Finance Bureau at Provincial level, the Office of Financial Management and Asset, or the Financial Management Board and the Regional Asset at district / city level. Effort to implement accounting system for performance of information system of local government in South Kalimantan has been supported by the using of information technology.

Implementation RMISs And RFMISs as Regional Financial Management information systems requires support from the organization management. Strategic Support to integrate RMISs and /or RMISs with Technical Operations, and administration, ideally should be done into the Government Resource Management Information System (GRMISs). Design of GRMISs consists of menu: Revenue, E-Assets, Human Resources, Minutes of Payments, Minutes of the Project handover , e-procurement (through Electronic procurement unit), Deliberation of Development Planning , Proposal list (e- plan), Work Plan of Regional Government, Work Plan for Budgeting of Regional Government Work Units, Budget Determining List, Contracts and Standard, Progress Procurement Direct. Based on normative view, Goal of GRMISs into e-Government (President Instruction No 3 Year of 2003) is to increase the efficiency , Monitoring, Control and Services of Government Towards good governance. For the public administration service RMISs/RFMISs with integration into e-Government Also provides easiness of accessibility Role better so will support good governance in public service with transparency. With this e-Government, Local Government will provide Role Model for communication, namely: (i) Government-to-Citizen or Government - to -

Customer (G2C), (ii) Government-to-Business (G2B), as well as (iii) Government-to-Government (G2G). Integration of 2 (two) types of systems into Government Resource Management Information System (GRMISs) need regulation that support. This systems will give advantage of e-government with an increase in efficiency, convenience, accessibility, and Better for process and result of Public Service.

Benefits of e-Government are described in line with the implementation of accounting system and performance of information systems, such as:

- (i) Will create a new community environment that can quickly and accurately answer the various problems faced in line with various global changes and trends that exist to support e-Government communication model that integrates RMISs and or RFMISs;
- (ii) For Improve transparency, control and accountability of governance in order to implement the concept of good governance in government (corruption-free) with the support of information for the benefit of management and accountability;
- (iii) For provide an opportunity for the government to obtain new sources of revenue through its interaction with the parties concerned to support the benefits of information for stewardship;
- (iv) For empowering communities and other parties as the government's partner in the process of policy-making and democratic public evenly with the benefit of information through external supervision.

(ii) Assessment of Validity and Reliability

To assess validity and reliability data was done to 6 (six) of concepts with 23 (twenty three) indicators or manifest variable, and 107 (one hundred seven) of questionnaire items were used in research. For assessment process data was used Confirmatory Factor Analysis with software AMOS 18. Assessment criteria to variables be stated valid unidimensional if reach value of Goodness of Fit Index (GFI) > 0,90. For the reliability of the instrument was determined by values of construct reliability ($\rho\eta$) > 0,70. Table 3 below present a summary of validity and reliability :

TABLE 3.

*CONFIRMATORY FACTOR ANALYSIS
VALIDITY AND RELIABILITY – FIRST ORDER*

Indicators	GFI	Constructs Reliability	Result of Assessment
X.1.1.	0.914	0.944	Good
X.1.2.	0.965	0.895	Good
X.1.3.	1.000	0.955	Good
X.1.4.	0.927	0.955	Good
X.2.1.	0.976	0.955	Good
X.2.2.	0.857	0.955	Moderate Validity
X.2.3.	0.985	0.953	Good
X.2.4.	0.925	0.964	Good
X.3.1.	0.964	0.921	Good
X.3.2.	0.869	0.935	Moderate Validity
X.3.3.	0.904	0.935	Good
X.4.1.	0.992	0.943	Good
X.4.2.	0.952	0.953	Good
X.4.3.	0.974	0.956	Good
X.4.4.	0.912	0.948	Good
X.4.5.	0.786	0.916	Moderate
Y.1.1.	0.960	0.941	Good
Y.1.2.	0.983	0.972	Good
Y.1.3.	0.961	0.966	Good
Y.2.1.	0.932	0.974	Good
Y.2.2.	1.000	0.951	Good
Y.2.3.	0.877	0.968	Moderate Validity

Y.2.4.	0.874	0.953	Moderate Validity
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(Sources: Primary data)

Based on description data above showed that validity and reliability can be achieved according to the criterion of statistics.

(iii) Assessment for SEM Assumptions:

- Normality of Data

Data is normal if value of $c.r. \leq Z$ critique. Based on assessment with multivariate way that data is not normal distribution when value of $c.r. = 14,644$, and for $\alpha = 0,05$, nilai Z critique is $= 1,645$. According to Limit Central Theorem confirm more large sample so the statistics will near to normal distribution. For 160 respondents has value that fulfil Limit Central Theory, so this requirement can be ignored.

- Data Outliers

Based on result of assessment which uses Mahalanobis distance showed outliers of observation data, where Mahalanobis distance is Significant with $p < 0,05$. There are 6 (six) outlier data, namely for: observation number of 110, 130, 137, 33, 104, dan 32. In analysis, to 5 (five) data above is not used.

- Linearity

Assessment for assumption of linearity has done with software SPSS 13.0. Result of this linearity relate with assumption of seven relations are linier with non and significant.

- Multicollinearity

Requirement using of SEM according to this model assumption that there are no multicollinearity between these variables in model. Multicollinearity will appear when there are correlation between variables observe from 0,9 or more (Ghozali and Fuad, 2008). In this assessment showed that no perfect correlation between exogen variables with correlation 0,615.

(iv) Assessment For Goodness of Fit Model

Assessment using full model fit- first order, with step to waste 5 (five) outlier data from analysis. Result of assessmet for goodness of fit model are presented in Figure 2 below:

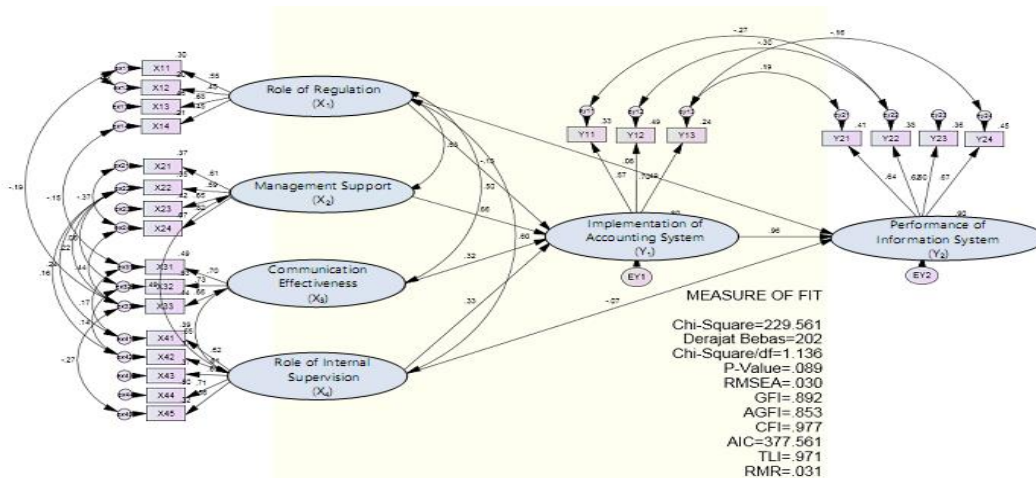


FIGURE 2

RESULT OF SEM ANALYSIS WITH GOODNESS OF FIT MODEL

Based on the assessment , showed for a goodness of fit overall model. Description of result from this assessment are presented in Table 4 below:

TABLE 4.
FULL MODEL EXAMINATION –FIRST ORDER
WITHOUT OUTLIER DATA

Goodness of fit	Counted	Cut-off	Explanation
Chi Square	229,561	Small	Good Model
P- value	0,089	> 0,05	Good Model
RMR	0,031	Small	Good Model
RMSEA	0,030	≤ 0,08	Good Model
GFI	0,892	≥ 0,90	Good enough Model
AGFI	0,853	≥ 0,90	Good enough Model
CFI	0,977	≥ 0,95	Good Model
TLI	0,971	≥ 0,95	Good Model
Khi kuadrat/df	1,136	≤ 2	Good Model

(Source: Primary Data)

Result of assessment with full model fit be used in test of reserach hypotheses.

(v) **Result of Hypotheses Test**

Result of examination for structural relationship with stage in hypotheses test used t test for each path of direct relation. Summary of the result are presented in picture 3 and table 5 below:

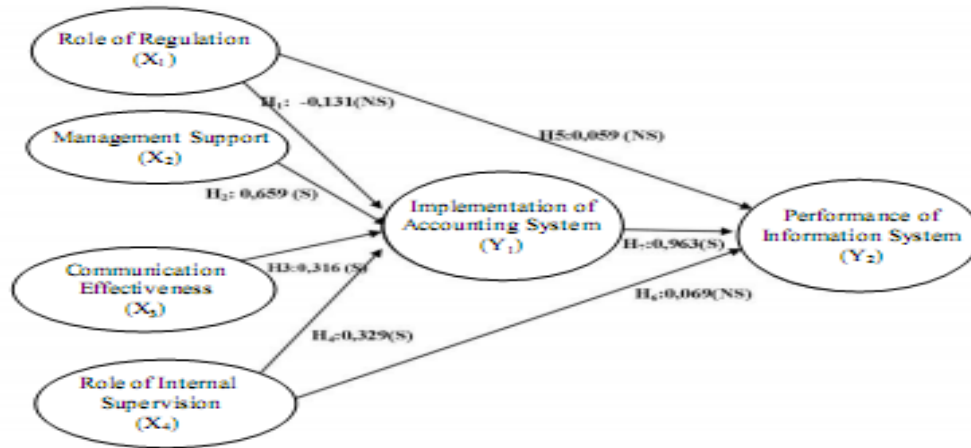


FIGURE 3
RESULT OF HYPOTHESES TEST

In Table 5 below, was stated result of examination which show of the direct influence between variables of the research.

TABLE 5
RESULT OF EXAMINATION FOR DIRECT INFLUENCE

No	Independent Variables	Dependent Variables	Path Coeficien of Direct Influence		
			Stándardized	P-Value	Explanation
1	The role of regulation	The implementation of accounting System	-0,131	0,472	Non Significant
2	Management support	The implementation of accounting System	0,659	0,000	Significant
3	Communication effectiveness	The implementation of accounting System	0,316	0,038	Significant
4	The role of internal supervision	The implementation of accounting System	0,329	0,043	Significant
5	The role of regulation	Performance of information system	0,059	0,714	Non Significant
6	The role of internal supervision	Performance of information system	-0,069	0,714	Non Significant
7	The implementation of accounting system	Performance of information system	0,963	0,000	Significant

(Source: Primary Data)

Result of hypotheses test according to picture and table above be described, namely:

1. Hypothesis 1 (H1), showed result of examination with path coefficient -0,131 and P-Value=0,472. There is non significant relationship from role of regulation toward accounting information system. Based on this examination, research can not reject Ho.
2. Hypothesis 2 (H2), showed result of examination with path coefficient 0,659 and P-Value=0,000. There is significant relationship from management support toward implementation of accounting system. Based on this examination, research can reject Ho.
3. Hypothesis 3 (H3), showed result of examination with path coefficient 0,316 and P-Value=0,038. There is significant relationship from communication effectiveness toward implementation of accounting system. Base on this examination, research can reject Ho.
4. Hypothesis 4 (H4), showed result of examination with path coefficient 0,329 and P-Value=0,043. There is significant relationship from role of internal supervision toward implementation of accounting system. Based on this examination, research can reject Ho.
5. Hypothesis 5 (H5), showed result of examination with path coefficient 0,059 and P-Value=0,714. There is non significant relationship from role of regulation toward performance of information system. Based on this examination, research can not reject Ho.
6. Hypothesis 6 (H6), showed result of examination with path coefficient -0,069 and P-Value = 0,714. There is non significant relationship from role of regulation toward accounting information system. Based on this examination, research can not reject Ho.
7. Hypothesis 7 (H7), showed result of examination with path coefficient 0,963 and P-Value=0,000. There is significant relationship from implementation of accounting system toward performance of information system. Based on this examination, research can reject Ho.

- **Indirect Influence Between variables**

Subsequent findings of this research is showed indirect influence between variabels which is presented in table 6 below.

TABLE 6
INDIRECT INFLUENCE COEFFICIENTS

No	Variabel			Coefficient	Explanation
	Independent variable	Intervening Variable	Dependent Variable		
1	The role of regulation	The implementation of accounting system	Performance of information system	-0,126	Non significant
2	Management support	The implementation of accounting system	Performance of information system	0,635	Significant
3	Communication effectiveness	The implementation of accounting system	Performance of information system	0,304	Significant
4	The role of internal supervision	The implementation of accounting system	Performance of information system	0,317	Significant

(Source: Primary Data)

Result of examination of indirect relationship of variables showed the finding from 4 (four) indirect relationships, 3 (three) variable relations give positive influence effect indirectly and significantly toward endogen dependent variable through by endogen intervening variable. Except for The role of regulation which have negative influence indirectly (-0,126) and non significant toward performance of information system through implementation of accounting system.

- Total Influence Between Variables

Total Influence between variables, consists of direct and indirect influence of this research be listed below:

(1) Direct influence of Management support (X_2) toward The implementation of accounting system (Y_1) and indirect influence through The implementation of accounting system (Y_1) toward Performance of information system (Y_2) total 0,717.

(2) Direct influence of Communication effectiveness (X_3) toward The implementation of accounting system (Y_1) and indirect influence through The implementation of accounting system (Y_1) toward Performance of information system (Y_2) total 0,242.

(3) Direct influence of The role of internal supervision (X_4) toward The implementation of accounting system (Y_1) and indirect influence through The implementation of accounting system toward Performance of information system (Y_2) total 0,221.

4. Discussion and Conclusion

4.1. Discussion

This study describes the normative view the concept of performance of information system as representation of the organization's financial reporting through the implementation of accounting system. From the standpoint of the information provider, be assumed that using the accrual basis in financial reporting will be the principle approach underlying how the accounting data will be recognized, be measured and be presented in financial statement of organization. This accrual basis will meet the performance of information system to achieve the characteristic of information which was needed all users of the information. Completeness of financial reporting element with this accrual basis will consist of predictive value, feedback value, meet in timelines for using of information. All of financial statements based on this accrual basis will support regional government and all stakeholders to take decision in management, stewardship, to give an accountability, and responsibility for external supervision. Fulfillment for information system performance as the presentation and communication of quality information will use in the interests of the government for the establishment and development policy, for managerial analysis, direction and control of public services, budget analysis, for legislative oversight, for public accountability. This is in

accordance with government accounting purposes within the meaning cater for the interests of information users who require the provision of quality financial information, namely to assess the usefulness of accountability and stewardship responsibilities, to support managerial decisions, and for the purpose of external supervision. Meanwhile, from the user side of information, performance of information is the notion of a decision model in which the accounting information will have to satisfy the information needs for users, a benefit related to the information for decision-making rationally. Context of information and decision-making be stated require qualitative characteristics of accounting information which refers to the criteria in the accounting standard as well as the perspective of the of Usefulness of information for decision making.

This study shows that the performance of information systems can be met through accounting system implementation. implementation in accounting system need support antecedent aspects, namely: (i) Management support, such as : support strategic empowerment, coordination support, management control support, and operational control support; (2) communication effectiveness which was measured by: fulfil communication principles, fulfil communication functions, and fulfil content of communication , and (3) The Role of internal supervision by a dimensions, namely: the internal audit role, role of financial statement review , role of evaluation, role of monitoring, and role of the internal supervisor quality . Arguments that implementation of accounting system affect the performance of information system be measured by fulfil of accounting process (core job), compliance to apply regulation, and completeness of financial reporting output. The Output of accounting system result are financial statements which is appropriate with Government Accounting Standard in presenting and communicating financial reporting elements which gives benefit for the users in assessing accountability and decision making in economic, social, and political.

The results of this study from normative view show that an implementation of accounting system described are suitable with: (i) the model of a simple contingency and contingency framework (Otley, 1980), (ii) Model of information system success (the model of DeLone and McLean (2003), (iii) Tearney et al . (1997) with The Financial Accounting Environment, (iv) Kren (1997) with a model of control system research in accounting), and also, Accounting Information System (AIS) associated with performace indicators of AIS user satisfaction, and user AIS use (Soegiharto, 2001). The results of this study confirms that The implementation of government accounting standards which use accrual accounting principles which began in year of 2015 in Indonesia, showed the workings of the agency theory and the institutions theory in the implementation of the accounting system and the performance of information system. Standards Objective in regulating the public sector accounting practices in Indonesia is the elaboration of public policy implementation which can be explained by the theory of agency and institutional theory. This theory explains the management relationship in accountability as the agent with the parties concerned with the organization as principals (Jensen and Meckling, 1976). Meanwhile, based on institutional theory, the application of this accounting standard has put pressure on the organization to meet the accounting practices best for the organization, and develop the performance of information system information to policy through the reporting process of accountability of resource allocation economical organization. Implications of the application of this accounting standard also can be explained by the positive accounting theory is related to the attitude of the organization which should establish accounting policies in response to the application of accounting standards (Scott , 2009).

The findings of the study also indicate a weakness in this aspect of the regulatory role to implement the accounting system and system performance information, and the weakness of the role of internal supervision to the performance of information systems. This empirical facts show the existence of barriers to the effectiveness of achieving accrual based financial reporting in local government. This study provides evidence of the weakness associated with the role of regulation which goal clarity, completeness of regulation forms, acceptance of regulation, and easiness to apply of regulation to support the implementation of the accounting system and performance of information system. This means that the reference which includes accounting standards and accounting policy, regulation of financial management in financial management cycle, the regulation of the internal control system which still requires strengthening forward to the implementation of the accounting system and and performance of information system as the success of financial reporting with accrual basis.

Barriers of regulatory role on the subject of the research is a drag on the compliance effectiveness for each regulation and content of each regulation. Implication of weakness the regulatory role is acceptance of regulation for forms and contents of regulation which be accepted as legitimacy of decision right in accounting operation and financial reporting. This constraint can be appeared as failure to follow form and content of regulation in meet the preventive method (ex ante) from ineffectiveness of accounting system and performance of information system ineffectiveness, and failure to avoid punitive (ex post) in administrative punishment form from supervision externally. Accounting Standards is a representation of preventive methods in keeping good accounting practices. Enforcement methods in accounting regulation and financial reporting with accrual basis was needed organization in

relation with fulfillment of the principles of financial management for organization, methods, responsibilities, and integration with central government.

Result of this research concluded the fact the weakest is empirical coefficients from the role of regulation toward the implementation of the area of financial accounting system and performance of information system. The results of this study concluded that regulation in financial management set by local governments with omnibus regulation in line with central government regulation can not achieve act according to the level of the process of formation and implementation of the regulation. This result is contrary to the perspective Saudagaran & Diga (2000) ; Carpenter and Feroz (2001); Carnegie and West (2005); Craig and Diga , (2007) ; Parera and Baydoun (2007) ; Hassan (2008).

Based on fact empirically, that weakness in the role of internal supervision can influence ineffectiveness in achieving performance of information system with accrual based reporting. The internal supervisory role barriers are measured by dimensions, namely: (i) the role of internal audit, (ii) the role of review of financial statement , (iii) evaluation role, (iv) the role of monitoring , and (iv) the role of internal supervisor quality. The study results showed the obstacles to the fulfillment of the purposes of surveillance which was conducted by internal supervisor to the purposes and objects of supervision in order to realize the achievement of accountability. Organization has the obstacles in the effectiveness to achieve the result of supervision in order to for the achievement of goals of organization, as well as obstacles in the regulatory process to convince management achieve control on the quality of the organization's financial reporting related to financial management. Surveillance carried out in accordance with the law, provide input in the process of learning from mistakes, where oversight is done to learn from the evaluation of the organization that have been implemented so as to improve the planning and implementation of programs in the future. The monitoring purposes related to the object of supervision that includes laws and policies, the implementation of governance and finance. Empirical facts of the results of this study also indicated an indirect effect on the performance of the government's internal control system through the implementation of the accounting information. This fact shows that there is the role of internal supervisor through the role of review of financial statement . The implications of an internal oversight role of government in the achievement of financial performance informasii system requires successful implementation of accounting system as function of financial management of regional government.

4.2. Conclusion

Policy to apply an accrual basis into of the accounting systems to Information Systems in Indonesia is a national policy which need support from many parties. . This national policy relates with Context " whom will do, what " and "how " to Achieve it . Financial Reporting system with accrual basis as one Policy, always need support from many parties. Implementation of this policy relate with effort to solve the problem which arise in relations between Local Government and its citizens , and the Central Government or with Context other stakeholders. This success of policy was determined by diversity of factors, such as the environment of implementation that consist of antecedent factors and environment of policy itself. Success for this policy depend on fulfilment the antecedent factors as contingent that relate with the subject, object, and place environment of policy.

Implications of research was required for the readiness of the government in South Kalimantan, namely by efforts for increasing the role of regulation and the role of internal supervision toward performance of information system. Efforts Towards the successful implementation of system of accounting and information systems has already supported Information Technology. Application of information technology requires strengthening the systems integration RMISs and / or RFMISs Into the design of e -Government of local Government . This system model has be supported with Environmental of Implementation namely by the management support and communication effectiveness. Development's need for accounting system implementation and to performance of information system not only for internal need of regional government, but also to fulfil the aims of the national accounting in Indonesia relate with global era .

Efforts to meet the implementation of accounting system and performance of information system with accrual based financial reporting, the government has goal clarity to achieve:

- The effectiveness of regional /local government for financial administrative control with Unqualified opinion, financial planning and control with an indication of the financial performance which has growing healthy.
- Effectiveness of information of the benefits of regional financial information for external supervision by the Supreme Audit Agency (BPK), and also to fulfil supervision activity through the Regional Representatives Council (DPRD).

- Perspective external supervision include compliance with the characteristics of financial information that meets the needs for the functional supervision and also update the evaluation of government internal control system for the compliance audit by the Supreme Audit Agency. This is in order to fulfill the meaning of accountability with a qualifying criteria of quality information that meets the qualitative characteristics of information, compliance with the accounting standard or accounting policies of the entity, compliance with financial regulations, compliance with aspects of internal controls, and for the adequacy of the disclosure of information in financial reporting.

- To meet the wider scope in relation between the central and local government that required for public accountability, transparency and availability of financial information and regional development. To fulfil the requirement on accountability in accordance with the accounting system function and performance of information system to evaluate the extent of the financial assessment system for accountability in the public sector to achieve good government in Indonesia.

- Readiness the national system for development need of accounting systems in the public sector are to meet the fiscal information by the integration of national fiscal position, to fulfil consolidated financial reporting between all of the local government and central government. The accounting system was developed towards the System National of Accounts (SNA), as well as in the fulfillment of Government Financial Statistics (GFS). This GFS system puts the conception for the integration of the Accounting System of Central Government (ASCG), the Accounting System of Regional Government (ASRG), Budgeting system, and accrual basis reporting system based on reference Government Accounting Standard (Government Regulation No. 71 Year of 2010). Implementation of accounting systems and performance of information system is a system requirement in fulfilling a role model to the GFS and SNA systems. In this context there is a need for local government organizations as part of the Unitary Republic of Indonesia in enforcement to Government Accounting Standards (Government Regulation No. 71 Year of 2010) which be applied started of 2015. This is consistent with an effort to meet the needs the development for integrated accounting systems and the performance of information system between regional and central government. Hence, There is a need and requirement which is also related with the effort to arrange the chart of accounts as a representation of the application of the SNA for the government of Indonesia.

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II The Information of Research Paper Review

Paper's File Name	IJFA-107400282
Journal Title	International Journal of Finance and Accounting
Paper Title	Antecedent factors in the implementation of accounting system and performance of information system (A case in readiness to success accrual based financial reporting In south Kalimantan – Indonesia)
General comments	
In general, this manuscript has an interesting topic. It can be seen clearly from the title in the bracket – “(A case in readiness to success accrual based financial reporting In south Kalimantan, Indonesia)” and the whole content of the article. There are also obvious grammatical errors such as using capital letters in the middle of a sentence, which can be seen visibly in the abstract. It seems that this manuscript has not been proof read properly before it was submitted. There is also no clear problem statement for the research.	
Strengths and weaknesses	
The strength: It has been supported by so many references. Nevertheless, there are weaknesses found in the manuscript that affected the quality of the manuscript.	
Suggestions for improvement	
Below are among the weaknesses of the manuscript that need major correction before it can be accepted to be published in this journal: <ol style="list-style-type: none">1. This manuscript needs proper and thorough proof reading in order to rectify the unsatisfied command of English and obvious grammatical errors.2. Should include problem statement in the abstract.3. The roman numbers (i) and (ii) in the abstract should be removed. It is sufficient with the sentences explaining the results or findings.4. The citation format is not consistent. In the earlier parts of the manuscript, the author used Chicago style. However, in the discussion part, the author used APA style. In my opinion, the author should be consistent by using APA style only which suits the nature of the study.5. Although there are so many references used in this study, they were not up to date. The latest was in 2011. Since the normal practice in any journal article writing, the problem statement should be supported by latest studies at least the last five years. If not, the study can be considered as obsolete. As a result, the significance of study will be vague.	

6. The author should justify clearly about the selection of the six antecedent factors in this study.

Paper score

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Antecedent Factors in the Implementation of Accounting System and Performance of Information System (A Case in Readiness to Success Accrual Base of Financial Reporting in South Kalimantan – Indonesia)

Syaiful Hifni

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Antecedent Factors in the Implementation of Accounting System and Performance of Information System (A Case in Readiness to Success Accrual Base of Financial Reporting in South Kalimantan – Indonesia)

Syaiful Hifni

Lecturer at the Economic and Business Faculty Lambung Mangkurat University, Banjarmasin, South Kalimantan Province, Indonesia

Abstract This article presents how the government's readiness to achieve success of implementation of accounting system and the performance of information system through guidelines Government Accounting Standards (Government Regulation No. 71 year of 2010) which uses accrual basis for financial reporting, which began since end year 2015. This research is explanatory survey which uses antecedent factors, namely: the role of regulation, management support, communication effectiveness. The role of internal supervision, the implementation of accounting system and performance of information systems. Population in this research are 386 (three hundred eighty six) of the government work units in the Province of South Kalimantan, Indonesia. Sampling method that was used is a multi stages of stratified sampling with proportional samples of government work units. Analysis of data was done using Structural Equation Modeling (SEM) with AMOS application program version 18. The findings of this study indicates that the role of regulation do not significantly affect the implementation of accounting systems and to the performance of information systems, and the role of internal supervision also do not significantly affect the performance of information system. This findings indicate that, Regional Government in South Kalimantan still not yet fully has readiness for the implementation of accrual based accounting due to weakness the role of regulation, and the role of internal supervision for the implementation of accrual based reporting. Meanwhile, there was a perspective of readiness, which can be accepted, because of management support, communication effectiveness, the role of internal supervision towards success in implementation of accounting system, and influence from this implementation towards performance of information systems.

Keywords Implementation, Accounting Systems, Performance of Information Systems, The Role of Regulation, Management Support, Communication Effectiveness, and The Role of Internal Supervision, Accrual Based Accounting

1. Introduction

Efforts to achieve good government governance in Indonesia has been done through the role of public sector accounting which is characterized by the establishment of a package of laws on finance State (Law No. 17 year of 2003, Law No. 1 year of 2004; and Law No. 15 year of 2004). This perspective is carried out through efforts implement the accounting system with the aim achieving to performance of information system of governmental organizations in Indonesia (governmental regulation No. 8 Year of 2006). In Following the development of public sector accounting's role for government organizations in Indonesia, showed that practices of accounting system and reporting or information

system in Indonesia has began with apply the government accounting standards (government regulation No. 24 Year of 2005), which initially uses the cash basis toward accrual. This standard has been stated in line with the International Public Sector Accounting Standard (IPSAS) as guidelines in financial reporting with cash basis (IPSAS, 2014). This standard as reference has been applied to guide the implementation of accounting system and financial reporting in Indonesia until the year of 2014. Where, for each regional government as reporting entity should makes 4 (four) element of financial statement, namely: balance sheet with accrual basis, budget realization report-cash basis, statement of cash flows, and notes to financial statements. Financial reporting for government be described through the concept of accountability in fulfillment the responsibility by providing information that enables users (users) to make judgments about the performance, financial position, finance and investment, and compliance of reporting entity (Carnegie and West, 2005).

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Due to environment development, has gave influences to the establishment of a new accounting standard in Indonesia. This thing can not be separated with the development of the national accounting system in Indonesia, with a need for developing of accounting systems for performance of information systems. This phenomena referring to “financial accounting environment”, where in forming an accounting policy is based on imposed accounting standard. Process to determine an accounting policy for organization are determined by the accounting theory, political factors, and economic conditions (Tearney, et al, 1997, Page 7). Implication of the effect of intended factors, such as, accounting theory, and political factor is the intervention of the government to develops guidelines for organization accounting policy which be codified from government accounting standard. Based on “omnibus regulation”, application of the Government Accounting Standard with accrual basis provides the basis for each regional government entities (also includes for each from central Government in Indonesia) to develop and arrange accounting policies (as one of regulation in accounting), and others rules for finance management for financial reporting of organization.

Over the past two decades, a growing number of governments began moving away from pure cash accounting toward accrual accounting (IMF, 2016). Based on research with data collected from November 2015 to June 2016, show that: “Around three-quarters of OECD countries have adopted accrual based accounting for their year end financial reports as key priority. This means that governments’ financial reporting is more comprehensive, with not only cash movements in and out of the government treasury reported to the public, but a range of other financial operations, as well as inventories of government, assets and liabilities” (OECD, IFAC, 2017, P:4). Then, there was discussed the challenges and benefits from accruals basis, reforms, and considers that for steps ahead, countries which will taking an accounting system and financial reporting can be made better with use of accrual information for the future (Handbook of IPSAS, 2016).

For reason of good governance in Indonesia, since year 2003-2004, from this time, Indonesia has been moving to implement reform in financial management country/regions. Aspects of financial management reforms (FMR) as a perspective be stated by Andrew Lawson, namely: first, FMR deliver results when 3 (three) conditions coincide, namely, when there is a strong political commitment to their implementation, when reform designs and implementation models are well tailored to the institutional and capacity context; and when strong coordination arrangements led by government officials are in place to monitor and guide reforms. Secondly, strong leadership and commitment to reform are also needed at the technical level. In the case of study countries, this emerged naturally where there was political commitment and leadership. By contrast, commitment at the technical level was not sufficient to

generate political commitment” (Andrew, 2012; p.12-13).

Consequences of the application of accounting standards for governmental sector in Indonesia is one that related to the work function of accounting in facilitating the implementation of accounting work, and review the accounting performance. Relate to structural of accounting, management of government requires an effort to implement the function of the accounting system for the performance of information systems that meet the qualitative characteristics of information (see, Bastian, 2006; 2009). An implementation of accounting systems gives achievements quality of information in the performance of financial reporting. Fulfillment of implementation of financial accounting system is the information perspective for decision usefulness. The information's perspective on decision usefulness is an approach to financial reporting by the fulfillment of a characteristic of information that can fulfill the usefulness of information in decision-making (Kam, 1986). In many cases, information systems is more about how they are used and in what ways they can contribute to a competitive advantage (Rackoff, Wiseman, Ullrich, 1985 in Krister, et al, 2014). Performance of information systems provides the benefits of information which is reached through financial reporting with accrual basis. Performance of information systems is measured by indicators of the benefits of information for: accountability, stewardship, managerial and external supervision (See Halim, 2004; Government Accounting Standard, Government Regulation No 71, 2010).

The implementation process requires the participation of all levels and units of government organizations, as well as the involvement of other parties, which is influenced by forces outside their control (Ripley and Franklin, 1986, in Subarsono 2006; Hogwood and Gunn, 1984). An approach to research carried out in the implementation of the system, put related aspects situational as antecedents which put forth as a determinant in the implementation of the organizational system. Masri and Sofian (1995) suggested for aspects or antecedent variables was stated precede the variable's influences. Kren (1997) suggests a model of research in accounting control system as a model of control system research in accounting. The model proposed is the antecedents and consequences of using accounting information to evaluate subordinate performance. Their determining factors to the design of control systems in the form of an accounting system with antecedent variables (e.g. individual and organizational attributes and the environment). This model lays back in the theory of contingency with the variables of internal and external as antecedent variables that affect the organization's accounting system. In the explanation of the relationship between the needs of the key aspects of research in theoretical models, empirical facts noted from previous studies, so underlie the formation of a theoretical model that deserves to be tested with empirical data (Sugiyanto, 2002).

Government Accounting Standards as guidelines for

government of Indonesia are accounting principles applied in preparing and presenting the financial statements of the government. Government accounting standards (SAP) has been established by Government Regulation No. 24 of 2005 dated June 13. Application of government accounting standards for accounting systems and information systems has become new experience and be a challenge for the Government of Indonesia. Moreover, with the implementation of accrual based accounting standards (Government regulation No. 71 Year 2010), has becoming a new phenomenon in Indonesia and of course, provides a level of difficulty in its application. That is why, even though the year 2010 government accounting standards with accrual basis have been set, but 5 (five) years later the newly entered can into force. This study was conducted to assess the success of the implementation of accrual based government accounting standards on government entities in Indonesia as representation level of readiness of government to fulfill obligation of new system.

Questions of the Study

Based on the description in introduction, and also based on various studies as the empirical studies previously which put forward as the basis for an explanation of the relationship between variables of research, and presented in association with this research, as base to state research problem. Research problems be formulated and expressed as follows:

- (i) Does role of regulation, management support, communication effectiveness, the role of internal supervision influence towards Implementation of accounting system ?,
- (ii) Does role of regulation, the role of internal supervision influence towards the performance of information system ?
- (iii) Does implementation of system influence towards performance of information system ?.

Objectives of the Study

The aim of this research is to analyze and to prove the antecedent variables which not only relate with technical aspects but also relate with organizational behaviour, aspects from individual, group, and organizational attribute. This study was conducted: (1) to examine the antecedent factors, consists of: the role of regulation, management support, communication effectiveness, and the role of internal supervision, in determining implementation of regional financial accounting system, towards performance of information system with accrual basis in financial reporting; (2) to provide a justification of how the readiness of the Local Government in South Kalimantan, Indonesia, to achieve the success in implementation of accounting system and performance of information system for financial reporting system with accrual basis.

2. Literature Review

Based on perspective for agency theory, the implementation of accounting must be based with a regulation (Bastian, 2009). The Regulation as a rule of

practice be stated in the standard, and be adopted in the form of accounting policies of the organization. Accounting regulations limit the emergence of agency conflict in the form of moral hazard and adverse selection (Scott, 2006). Appropriate agency theory, Jensen and Meckling (1976) puts in perspective, the role of regulation with the concept and proposition, delegation of decision rights, and the issue of control over decision rights are delegated. Regulations goal is to achieve the degree of usefulness of information for users which is useful for decision support, and reducing the imbalance of information or information asymmetry (Eisenhardt, 1989; Smith and Bushman, 2001). Meanwhile, based on institutional theory, describes the accounting practices were selected for viewpoint that the organization operates within a social framework. Social framework includes norms, values, and a taken for granted of assumptions about what the formations of conformity and acceptance of economic behavior (Oliver, 1997, in Feroz and Carpenter, 2001). The application of the suitability of institutional theory is a theory to explain the phenomenon of accountability in the public sector.

Success of the system accounting in implementation of accounting systems and performance of information system with government accounting standard as guidelines in Indonesia will depend on contingency aspects. Many aspects surround and correspond with the real situation in system implementation for government organization. Contingency theories dominant in accounting research through behavioral aspects, in explaining the success of the implementation of the accounting in organization. Contingency Theory, describe no information system that is universally applicable to all circumstances and at all locations of its application. This theory is concerned with styles of management and situations of environment (Otley, 1980; Brownell, 1982; Govindarajan 1986; Hazem, 2010).

Brownell (1982) describes factors contingency in classification, such as: (1) culture, legal, (2) organizational include the stability, the environment, technology, uncertainty of tasks, organizational structure, (3) interpersonal include styles of leadership, task characteristics, group characteristics, and (4) personal for locus of control, authoritarian. Meanwhile, Govindarajan (1986) argued contingency factor into the perspective of the individual and contextual factors of the organization. Also, management factors, human factors, organizational factors such as support supervisor can determine the successful implementation for information technology systems (Bodnar and Hopwood, 1995; Latifah and Sabeni, 2007). This theory is concerned with styles and situations. The most favorable situations are defined by having a good leader-follower relation, defined tasks, and strong leader position power (Hazem, 2010).

Performance of Information Systems

In the context of the role, Wilkinson (1989) suggests the usefulness or purposes and benefits from the accounting information system to provide information, which used: (1) to support the operational and legal requirement, and (2) to

support decision making. An accounting information system of fully achieving these two objectives of a value judgment usability and usefulness of information. For the uses and benefits of the first, is the results of the activity generated through transaction processing (transaction processing) as a function of the accounting system, and for the uses and benefits of the latter generated through the activity of processing information (information processing) as a function of information systems.

Performance of information systems be achieved with referring to GASB (1999) which this guidelines has introduced a financial reporting model (in Statement no. 34). The model integrates the traditional focus of governmental fund financial statements relating to fiscal accountability (and the modified accrual basis of accounting) with new forms of reporting. Two levels of financial reporting are intended to: (i) provide more relevant information that will result in greater accountability, (ii) usefulness of the annual financial reports to users, to make more informed economic, social, and political decisions. (IES, NCES, Ch. 4, Governmental Accounting, 2003). Basically, government financial reporting requires of financial information, compliance with rules, performance, planning and budgeting, as well as narrative information (Martiningsih, 2009). There was the relationship between the formal authority to use of information systems of regional financial for management decision making and control (Syafudin 2006). Scott (2006) points out the elements that make up the performance of information systems presented in accordance viewpoint of provider information, and with the concept of decision usefulness. Accrual accounting, therefore offers a number of benefits over traditional cash accounting (IMF, 2016), from the point of view of government transparency, accountability, and financial management. Halim (2004) presents performance of information system to the fulfillment in communicating financial information for purposes of accountability, stewardship, managerial and supervisory externally.

Performance of information system can be fulfilled through: (i) benefit of information for accountability, (ii) benefit of information for stewardship, (iii) benefit of information for management, and (iv) benefit of information for external supervision, which all of this dimensions are considered determine and shape the performance of information system (see Halim, 2004). Substance of Performance of information system is available with quality of information is to support decision making process which be justified as reasoning for measuring performance of information system (Mahsun (2009, p. 25 and p. 93); performance of accounting information has been fulfilled with apply accrual basis, Governmental Accounting Standard (2010); Performance in line with the information perspective for decision usefulness (see, Scott, 2006, p. 123); Basuki (2007, p. 184-189). To be able taking the right decisions be needed quality information, quality information is influenced by the quality of accounting information systems (Meiryani, 2014).

Implementation of Accounting System

Accounting system as organized set of manual and computerized accounting methods, procedures, and control which established to gather, record, classify, analyze, summarize, interpret, and where present accurate and timely financial data for management decision. Referring to Russell and Joselito (1999: p. 66): “proposes a new classificatory framework to improve current understanding with the similarities and differences in national financial accounting systems. Meanwhile, “when we think about accounting functions, we are mainly thinking about a systematic and comprehensive recording of financial transactions which are important to the business. They also refer to the process of summarizing, analysing and reporting these transactions” (Antonio, et al, 2014: p.119).

The successful of practice of public sector accounting is normatively can be expressed require the implementation of policies. Policy is part of the public policy process items, namely as the process for the implementation of management to achieve results. The implementation is influenced by 2 (two) variables, namely policy contents, and environment of implementation (context of implementation). Policy is decision which relates 'with' many parties. By definition, the policy: "is as decision which be characterized by behavioral consistency as the part for those who make "it" and those who abide by it". Each determination of policy will relate “who” acquire “what” and “how” to find. (Subarsono, 2006, pp. 12-13; Jones, 1984, p.26; see, Hogwood and Gunn, 1984). Policy as implementation in the accounting process is a fulfillment of accounting cycle or accounting core activities (Siegel and Marconi, 1989). The entire process of the accounting cycle, according to Hackman and Oldham (1975) in the Quick and Nelson (2006), became the core activities (core job) accounting to meet the financial reporting output. The concept of core accounting job have characteristics, diversity of expertise, the identity of the task, meaning of the task, autonomy, feedback (job based feedback).

The function of the accounting system from the standpoint of goal expressed by Wilson and Kattelus (2002) as a function of government accounting system with the function of the accounting system, namely: to present the fairness of financial statements and full disclosure of funding and activities of the government unit in conformity with accounting principles generally acceptable, and to establish and demonstrate compliance with the legal aspects related to financial reporting in financial management, and financial terms of the contract (Governmental Accounting Standards Boards, GASBs No. 34). The implementation of accounting system as policy which relate with how decision making for fulfillment, namely: (i) accounting process as core job, (ii) compliance to apply regulation, and (iii) completeness of financial reporting output (Wilkinson, 1989; Siegel and Marconi, 1989; GASBs, 1994; Wilson and Kattelus, 2004; Quick and Nelson, 2006; Kieso et al, 2011).

Antecedent variables that influences performance of

information system through the implementation of accounting system. These variables such as:

Role of Regulation

Regulation refers to legislative, administration and professional control over various aspects of accounting activities performed in the private and public sectors (Roberts and Kurtenback, 1998, in Hassan, 2008: 290). Scott (2006) points out the background of two (2) theory for the regulation, namely the public interest theory and the interest group theory. Fulfillment needs a regulatory framework, be stated based on guidelines of level legal on it. This is as the phenomenon of organization (Hassan, 2008). Meanwhile, in concept, the obstacles of role of regulatory be able to shape behavior in the irregularities, or in the form of illegal act (Kam, 1986).

Perspective for formation of regulations is a requirement that the organization requires clarity in the formation process of regulation, the determination of the regulatory framework, and the attainment of the objectives of regulation in the implementation stage (Subarsono, 2006; Craig and Diga, 2007). To achieve a goal for regulation, we first need to ensure that we have complete clarity. Goal clarity be simply described as ability to set a clear and specific objectives that all affected parties can understand and work towards in achieving (Jon, 2012). A discretion in stages of formation of regulation for Local Government is the use of the concept of "self modifying power", as the ability to make adjustments of the normative legal that applies nationally, accordance with local conditions. Form of the regulatory framework is a dynamic document (live documents), in which case for this regulatory documents will be constantly updated (up date) following the regulatory changes on it, and in which Local Governments can adjust it according to the conditions of each area.

Regulatory role requires dimensional requirements. The first indication is a form of reference of regulations which requires a compliance regulations, clarity of purpose, and the need for completeness form of regulation. In accordance Saudagaran and Diga (2000), Subarsono (2006), Parera and Baydoun (2007), this indication is described in its formative stage, and the application of regulations. This stage is put forward as a policy determination in answering how a regulation is set, how the process of adopting for regulation, and what the regulations and forms of its regulation. The second indication, from the situation which needs the application towards regulatory barriers, and obstacles in the regulatory acceptance in the ease of understanding the regulation content. For the second condition, is as explained in the proposed Habermas model (Hassan, 2008), as well as aspects of regulatory compliance (see, Craig and Diga, 2007). At its most basic level, regulation is designed to work according to three main steps: i) regulation is implemented, which leads to changes in; (ii). the behaviour of individuals or entities targeted or affected by regulation, which ultimately leads to changes in; (iii) outcomes, such as amelioration in an underlying problem or other (Cary, 2012).

Indications implementation of regulations in accordance Craig and Diga (2007) is the regulatory acceptance process and ease regulation in its application. In context, regulatory acceptance is as an administrative feasibility (administrative operability) which are indicated with the support of the recipient of organization policies toward regulation that has been set. Implementation of regulations regarding the behavior in the form of knowledge, attitudes, and forms of action in response to regulations. The role of regulation be stated with dimension, namely: (i) goal clarity, (ii) completeness of regulation forms, (iii) acceptance of regulation, and (iv) easiness to apply. (see, Saudagaran and Diga, 2000; Scott, 2006; Parera and Baydoun, 2007; Craig and Diga, 2007; Hassan, 2008; and Cary, 2012).

Management Support

The importance of the support of the management in the implementation of accounting systems can be explained with the coherence of the concepts of behavioral organization, such as leadership (leadership), job involvement (job involvement), functions, managerial activities and decisions, and disposition thematic conception. Keban (2008), suggests a management approach that studied from normative management. The first approach, describe the nature of managerial work in the category of the contents to show the role, function, as well as managerial responsibilities (content categories). Management support in regional government be needed to support organization in achievement a goal. There is arguement that the governments play an important role in building effective and inclusive financial systems and discusses policies with finance for development (Asli, 2008).

Darise (2007) states the contexts of the management support in line with financial management. This description is in accordance with the formal principle (Government Regulation No. 100 of 2000), which mentions the structural position is a position that indicates the duties, responsibilities, powers, and privileges of a civil servant in order to lead an organizational unit of country. According the main tasks of the organization, the support of the manager as the holders of power of regional financial management is the header of the area, which has authority to establish policies in the area of financial management. Regional Head gives delegates part or all of the powers of planning, implementation, administration, reporting and accountability and financial oversight of regions to (1) the secretary of the region as the coordinator of financial management area, (2) head of regional finance management with task as officer of regional financial management, and (3) the head of work units as users of funds and assets referring to budget of work units. For every functions of regional government organization, there were corresponding structure of the levels of organization, such as: top level, middle level, lower level. Every level expressed the need for their expertise in management tasks, ie for strategic aspects, decision unstructure- non recurring, towards structured decisions are repetitive. (see, Saunders and Pearlson, 2004).

Based on the description of theoretical and normative, can

be stated indications which presented in the form of a manager support at the level of top management (top management), the coordination function, the function of the middle management and lower management functions in operational level. Management support be stated with dimensions, namely: (i) support for empowerment strategic, (ii) support for coordination, (iii) Support for management control, and (iv) Support for operational control (Darise, 2007; see management dimension, Keban (2008, pp. 91-123), and characteristic of public administrator (pp. 21-22); see, Basuki, organization of regional financial management (2007, pp.26-33); Saunders and Pearlson (2004).

Communication Effectiveness

Communication stated as: "the ability to share thoughts through text, images, and speech (Saunders and Pearlson, 2004: 7). Communication meaningful as the ability of members of the organization in the process of giving, sharing data and information in various forms to produce a common understanding. Robbins and Judges (2008) states communication as the transfer process (transfer) the meaning and understanding of the meaning. In the context of managerial activities, communication activities related to exchanging routine information and processing paperwork. The communication stated in the explanation of the basic concept of partnerships. Substantively, the behavioral aspects of communication can be stated with the proposition that explains the concept of willingness to cooperate (Barnard, 1973, in Wren, 1994). Effectiveness of communication according to Robbins and Judge (2008) includes the fulfillment of the criteria, the communication that meets the speed, accuracy, the emergence of a leader, and member satisfaction. It is associated with their advantages and disadvantages of each form of communication to meet the speed and accuracy, and performance feedback in communication. Written communication provides benefits with ease and can be verified, documented, accuracy in writing, and clear. Oral communication provides the benefits of speed and fulfillment of feedback. Horizontal communication provides effectiveness of time and establish a coordination process.

Azwar (2009) state the behavioral perspective in communication which have relationship with the effectiveness of communication. Be stated, the effectiveness of communication and its impact on changes in attitude can be seen at least from of two (2) aspects, namely the organization of communication, and the communication contents. Messages communicated on formal channels are viewed as official and are transmitted via one or more of three different routes: (vertical-either upward or downward, (2) horizontal, and (3) external (Robert and Angelo, 2010, p. 416-417). Referring to Barnard (1973, in Wren, 1994), there were three (3) elements, which be needed to establish communication channel, formalized and defined as short as possible. According to these principles, meaningful communication need be established with channels to meet the clarity of the goals and objectives of an organization

ideas. Effectiveness of communication expressed as communication between organizations or between people in translating policy content, distribute information and exchanging information in order to get the same perception about the contents of the policy. Communication is an important aspect that determines the success of the implementation of a policy (Edwards III, 1980; Subarsono, 2006), and the contents of the policy as one of the factors that affect the successful implementation.

Characteristics of the communication effectiveness be formed as an indication of compliance with the principles, functions, and contents of the communications. Characteristics of the fulfillment of the principles of communication be stated, such as: horizontal communication for data communications, channel vertical communication, the process of channeling information, communication established with a discussion, forum as internal communication and external communication (Wren, 1994; Robbins and Judge, 2008). Champoux (2003) states function of communication, namely: information sharing, performance feedback, integration, persuasion, emotion, and innovation. Characteristics of the functioning of the communication can be described with details indication, such as: the activities for the needs of data consolidation / financial information, the expected benefits to meet the accounting system and financial reporting organization, the activities coordinated through the planning functions of local Government, the existence of a communication link connecting the policy makers with function for implementing accounting, and communication activities with information (see, Champoux, 2003; Darise, 2007; Robbins and Judge, 2008). Characteristics with contents of communication be stated, such as: information for the benefit of the integration of accounting functions of work units and for financial reporting of regional government, trending data / financial information and assets, activity data communications / financial information and assets for feedback achievement of performance accounting, fulfill informations to achieve of the degree accountability that is expected of the auditor's opinion with the performance of the accounting and financial reporting, information of performance (see, Champoux, 2003, Darise, 2007; Grindle, 1980; Subarsono, 2006). Effectiveness of communication is described with the fulfillment of the principles, functions and rules of communication in accordance with the contents of the policy implementation that is communicated (Champoux, 2003; Robbins and Judge, 2008, Azwar, 2009). Communication effectiveness be stated and are measured by (i) fulfillment for communication principles, (ii) fulfillment for communication functions, and (iii) fulfillment for communication contents (Champoux, aspect of Communication, 2003; see also Grindle, 1980, Subarsono, 2006; Azwar, 2009; Robert and Angelo, 2010).

The role of Internal Supervision

The concept of supervision can not be separated from the concept of control function. Where controls or controlling

presented as an attempt to convince the organization is moving toward the achieve the goal. If parts of the organization are in the wrong direction, then the managers try to find the cause, and then arrange things properly (Saunders and Pearlson, 2004). The linkage of concept internal supervision with the concept of internal control are, internal supervision is a function for testing the implementation of the activities of the management control function or internal control of the organization. Internal supervision has grown as an organization's needs. Both of these concepts be managed with the same focus, which is assured under management aspects of the organization in achieving its objectives, the two concepts only differ in implementation time and those who carry out the activity. Supervision through internal audit activity be expressed Mardiasmo (2001) serves to provide a guarantee or assurance and consultancy, internal control, the process of governance, risk management (see, also, The Institute of Internal Auditors, 1999, Yudiono, 2006).

In governmental organizations, internal oversight functions carried out by the Apparatus of Government Internal Supervisory (AGIS) with the principal task and function is to strengthen and support the effectiveness of the internal control system of Local Government. Internal supervision as the activities which performed by the AGIS is to ensure that the system of management control or internal control system has been able to be implemented properly. Fulfillment for supervision relate to the internal oversight activities with the evaluation function (STAN, 2007), Apparatus of Government Internal Supervisory (AGIS) has assignment perform supervision internal's functions through the internal audit activity, the review, monitoring, and evaluation (Minister Regulation No. 28/2007). The role of internal supervision to assess internal control proposed include 2 (two) indication, namely, clarity of purpose and clarity of process of supervision activities, and the quality of apparatus as requirements for implementing safeguards in supervisory activity (see, Sawyer, 1992; Fayol in Wren, 1994; STAN, 2007).

There were authorities responsible with prudential supervision through supervisory boards as internal supervisor which has duty for supervising of management. Supervisory be acted based on the roles, objectives, methods and positions are different with management. The argument is made, that prudential supervision may be take on too big a role, as they are essentially disadvantaged relative as internal supervisors in terms of information and expertise (Kess and Jaap, 2013). AIGS is as independent party of management which should be involved in such supervision regularly. Referring to the role of internal supervision, can be stated and are measured by: (i) the role of internal audit, (ii) The role of review of financial statement (iii) the role of evaluation, (iv) the role of monitoring, and (iv) the role of internal supervisor quality (Basuki, 2007, pp. 178-183); Sawyer, 1992; Pickett, 2003; Saunders and Pearlson, 2004; also, Kess and Jaap, 2013).

3. Methods

Subject Selection

The population of this research is all of Local Government work units of regional government in South Kalimantan-Indonesia. Respondents of research are Financial administrative officer of Government work units. These officer be considered has knowledge and practices in accounting of organization and as respondent with their perception which relate with the aspects of the research. Sampling technique using multi stages sampling with 2 (two) stages to determine: (1) taking sample for Local Government from 14 (fourteen) entities Regional Government, and (2) taking sample of Local Government work units of selected regional government in line with the forms of work unit as: Board, Agency, Office, and Secretariat. The amount of population target of research are 386 (three hundred eighty six) of work units. The amount of selected sample are 160 (one hundred sixty), which for each Government work unit is represented with 1 (one) respondent. List amount of work unit as population and as sample be stated in table 1 below:

Table 1. Proportion and Classification of Research Sample

No	Classification	Population	Ratios (%)	Sample	Proportion
1	Board/Inspectorate	98	25	40	41
2	Agency	208	54	86	41
3	Office	48	12	19	41
4	Secretariat	32	9	15	41
	Total	386	100	160	41

(Sources: Primary data)

Hypotheses Development

Dependent and Independent variables

Theoretical framework to determine conceptual framework as research theoretical model is formed according to the research problems. This theoretical model was composed of 4 (four) antecedent variables, 1 (one) intervening variable and 1 (one) consequence variable or dependent variable. The antecedent variables, namely: the role of regulation (X_1), management support (X_2), communication effectiveness (X_3), and the role of internal supervision (X_4). The intervening variable is the implementation of accounting system (Y_1), and dependent variable is Performance of information system (Y_2). Relationship between these variables is depicted in figure 1 below:

This research examines 7 (seven) hypotheses, namely: (1) the role of regulation toward the implementation of accounting system (X_1 - Y_1); (2) management support toward the implementation of accounting system (X_2 - Y_1); (3) communication effectiveness toward the implementation of accounting system (X_3 - Y_1); (4) the role of internal supervision toward the implementation of accounting system (X_4 - Y_1); (5) the role of regulation toward performance of information system (X_1 - Y_2); (6) the role of internal supervision toward performance of information system. (X_4 - Y_2), and (7) the implementation of accounting system toward performance of information system (Y_1 - Y_2).

The role of Regulation and the implementation of Accounting System

Many research previously be stated referring to relationships between regulation and accounting systems, such as: (i) development of regulation for accounting practices (Potter, 2002); (ii) that political which be used has affected the adoption, and the implementation to achieve the performance (Febrina, 2007); (iii) clarity of purposes with usability of regional financial accounting system (Latifah and Sabeni, 2007); (iv) The relationship effectiveness of local financial accounting system with the internal control system (as regulation) (see, Widyaningsih et al, 2011); (v) Empirical fact, where the regulation described does not emphasize the actual implementation through the level of implementing organizations, description of Habermas's model for role of regulation with the financial accounting system in the transition towards a market economy system, (Hassan, 2008); (vi) Financial systems also require developed legal and information infrastructures to function well (Asli, 2008); (vii) the application of the rules for regional financial management on the performance of work by government officials, and there was ease of rules usage for regional financial management on the preparation level and management (Haryani and Syafrudin, 2010).

Research proposition is that, there is influence the role of regulation towards the implementation of accounting system (hypóthesis 1 (H_1),

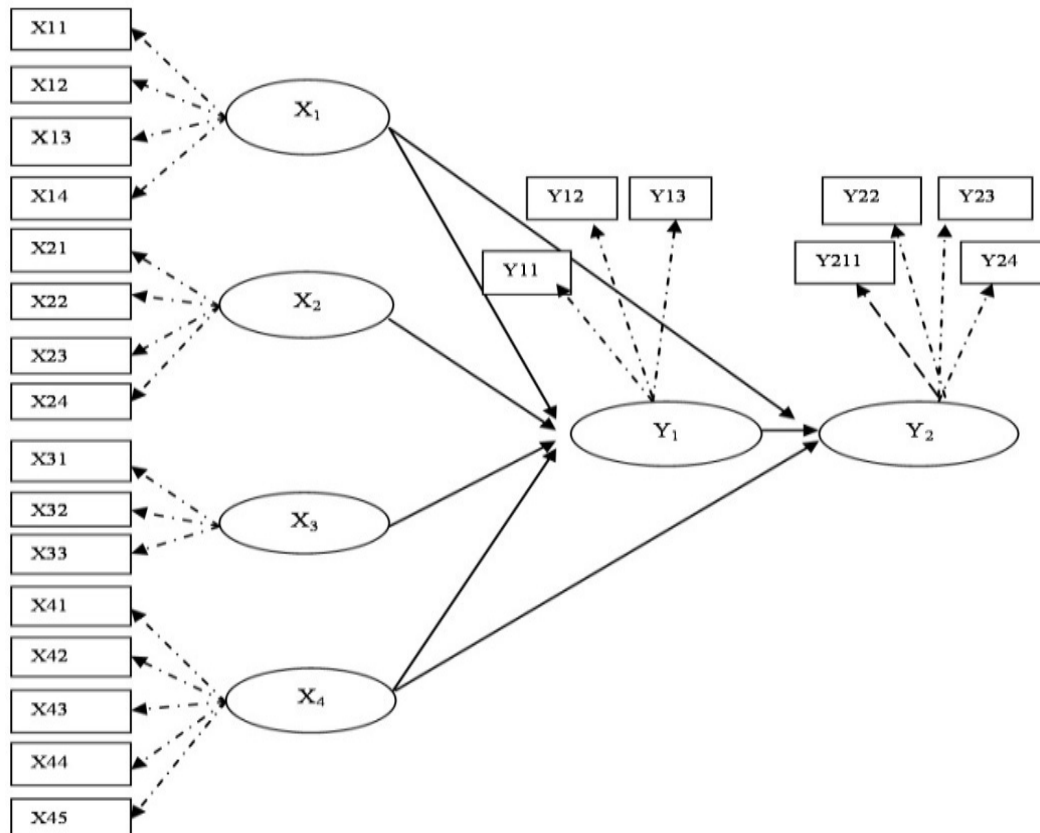


Figure 1. Research Model

Management Support and the implementation of Accounting System

List of previous research described to form relationship hypothesis between management support with accounting system in implementation., such as: (i) executive involvement associated with the information technology activities. (Jarvenpaa and Ives, 1991); (ii) relation between the support of top management with performance of accounting information system (Choe, 1996); (iii) Relation of officer manager of regional finance on the performance of local government as Management support (see, Rohman, 2005); (iv) The effect of the perception of the regional head towards the implementation of Governmental standars, and also the perception of regional heads on public accountability (Soetjipto, 2005); (v) The leadership style influence to the successful implementation of the system (Rosidi, 2007); (vi) positive relationship for support of leader on the usability of regional financial accounting system (Latifah and Sabeni, 2007); (vii) Centralized decision does not affect towards the implementation of regional financial information system (Primasari et al, 2008); (viii) Relationships of management support on the usability of regional financial accounting system (Nurlela and Rahmawati, 2010); (ix) study with a theoretical research which consider the roles of top management support in quality of accounting information system, and its impact for quality of accounting information (Meiryani, 2014).

Research proposition is that, there is influence management support towards implementation of Accounting system (hypóthesis 1 (H₂)).

Communication Effectiveness and the implementation of Accounting System

Empirical facts referring to this relationship has been stated by previous research, such as: (i) relationship of effective communication between personnel with performance effectiveness of financial reporting, and for the communication linkages between Work Units of regional government with regional financial Management (Yulianti, 2009); (ii) Empirical fact, that there is a Problem of information dissemination within the Local Government on some control majors which need being taken for other protection (see, Mu'azu, 2012). Communication's climate has significantly influences productivity of the organization, because affects the effort of an organization member. That the interactive processes involved in the development of organizational communication climates contribute to the potential effects on restructuring, reorganizing, and revitalizing the basic elements of organization (Islam M, 2013).

Research proposition is that, there is influence communication effectiveness towards the implementation of Accounting system (hypóthesis 1 (H₃)).

The role of Internal Supervision and the implementation of Accounting System

Empirical facts according to this relationship has been

stated by previous research, such as: (i) the development requirements of regulations relating to institutional needs in meeting the benchmark accounting practices (Potter, 2002); (ii) Influence of examination of internal with the performance of the Local Government (Rohman, 2005); (iii) The direct effect of the role of the internal auditor for the implementation of Governmental Standard (Soetjipto, 2005); (iv) Competence individuals do not significantly affect the implementation of the system (Rosidi, 2007); (v) There is fact that the internal audit unit of Local Governments are understaffed and they experience excessive work load. (Mu'azu, 2012).

Research proposition is that, there is influence the role of internal supervision towards the implementation of accounting system (hypóthesis 1 (H₄)).

The role of Regulation and Performance of Information System

Many research previously be stated to perform hypothesis, such as: (i) Referring to the Regulation as needed in implementing the concept of traditional accounting to accountability and performance (Potter, 2002); (ii) Empirical facts, Suitability regulation with the information needs of users of government financial statements (Martiningsih, 2009); (iii) Relation ease for use of rules for regional financial management has positive effect on the attitude of local government officials to achieve performance, and The level of usability rules in preparation for management of regional finances influence positively on the attitude of local government officials to Performance (Haryani and Syafrudin, 2010); (iv) The relationship effectiveness of internal control systems (as regulation) and the quality of information of financial statements (Widyaningsih, et al, 2011).

Research proposition is that, there is influence role of regulation towards performance of information system (hypóthesis 1 (H₅)).

The role of Internal Supervision and Performance of Information System

These are some facts empirically from research previously that justify of relations between internal supervision with goal effectiveness, control and governance process through performance of information systems, such as: (i) Role of internal auditor directly influence public accountability (Soetjipto, 2005); (ii) independence, objectivity, experience, knowledge and integrity (quality of internal auditor) affect the results of the internal audit (Mabruri, et al, 2010); (iii) independence of internal auditor with their duty does not affect the quality of the examination results, and meanwhile for Work experience shows positive effect on the quality of examination results, (sukriah et al, 2009); (iv) facts, with his major findings referring to local governments' internal auditors lack proper their duty(see, Mu'azu, 2012); (v) Accordingly, the financial statements of the ministries and state agencies of the Republic Indonesia can be provided in accordance with high quality standards" (Fardinal, 2013).

Research proposition is that, there is influence the role of

internal supervision towards performance of information system (hypóthesis 1 (H₆)).

The implementation of Accounting System and Performance of Information System

Empirical facts be stated to perform the hypothesis or proposition between implementation of accounting system with performance of information systems, such as: (i) relation between technical of capabilities of personnel information system, the involvement of users, the formalization of a development system with performance of accounting information system (Choe, 1996, also Soegiharto, 2001); (ii) changes in accounting practices related to the benefits of accounting information for internal and external users (Potter, 2002); (iii) relation between Information quality, system quality, service quality, intention to use, use, user satisfaction, with model of Information system success (DeLone and McLean, 2003); (iv) acceptance of implementation for regional financial information systems affect the performance (Primasari, et al, 2008); (v) implementation of accounting systems of government gives benefits and services for local governments to fulfill transparency and accountability in financial management (Rohman, 2009); (vi) there is no positive relationship between the usability of regional financial accounting system with clarity of purpose for transparency and accountability (Nurlela and Rahmawati, 2010); (vii) the successful design, application and evaluation of accounting information systems (AIS) in social and environmental accounting (SEA) domains increasingly requires that stakeholder interests be addressed (Jesse, et al, 2016).

Research proposition is that, there is influence the implementation of accounting system towards performance of information system (hypóthesis 1 (H₇)).

Variables reseach consist of 6 (six) latent variables with 23 (twenty three) indicators or manifest, and with 107 (one hundred seven) indicator items as measurer. Measurement process for variables uses Likert scale.

4. Results

Descriptive analysis

Based on observation and documentation to collect information, showed type of application of information technology that was used regional government in South Kalimantan. Usage of data processing system as programme application to implement accounting system and financial reporting system uses 2 (two) types of programme application, namely: (i) The Regional Management Information Systems (RMISs), and (ii) The Regional Finance Management Information Systems (RFMISs) of the entity of the Provincial / District / City in South Kalimantan. These models are used for regional government nationally. Description for usage of programme application for each regional government in South Kalimantan be stated through table 2 below:

Table 2. Description of Data Processing System - Programme Application

No	Regional Governments	Type of Application Systems
1	Banjar Municipality	RMISs
2	Banjarmasin City	RFMISs and RMISs (for Asset)
3	Banjarbaru City	RFMISs and Self Arrangement
4	Hulu Sungai Selatan Municipality	RMISs
5	Hulu Sungai Tengah Municipality	RMISs
6	Hulu Sungai Utara Municipality	RMISs
7	South Kalimantan Province	RFMISs
8	Tabalong Municipality	ISRM and self Arrangement
9	Tanah Laut Municipality	RMISs
10	Tapin Municipality	RMISs
11	Tanah Bumbu Municipality	RMISs
12	Barito Kuala Municipality	RMISs
13	Pulau Laut Municipality	RMISs

(Sources: Primary data and Secondary Data)

Application of regional finance management information systems (RFMISs) is an application programme which was arranged by the Ministry of Domestic Affair. Applications menu consist of: application menu for budgeting work plan, and the menu to produce output of financial statements. Meanwhile, application information system of regional management information systems (RMISs) as application for asset and financial programme application which was drafted by financial oversight bodies and development. This applications include the application menu for budgeting, financial administration, accounting processes, reporting and accountability. RMISs also include application for procurement planning for assets, reporting of fixed assets in inventory book. RFMISs and RMISs as accounting systems application has been applied in order to eliminate manual processes and gain access to support performance of information systems. RFMISs and RMISs has leveraged financial reporting processes system with “automated processes” to eliminate wasteful time-consuming with manual entries during the time to fulfillment of reporting. Effort to implement accounting system for performance of information system of Local Government in South Kalimantan has been supported by the using of information technology through RFMISs and RMISs. Since end of year 2015, 2 (two) of these application system need to be adjusted in technical aspects, in line with need to report 7 (seven) elements of financial reporting, based on new standar which use accrual base accounting.

Assessment of Validity and Reliability

Assessment for validity and reliability data from 6 (six) of concepts with 23 (twenty three) indicators or manifest variable, and 107 (one hundred seven) of questionnaire items uses Confirmatory Factor Analysis. Assessment process with

Confirmatory Factor Analysis apply software AMOS 18. Assessment criteria to variables be stated valid unidimensional if reach value of Goodness of Fit Index (GFI) > 0,90. For the reliability of the instrument was determined by values of construct reliability ($\rho\eta$) > 0,70. Table 3 below present a summary of validity and reliability:

Table 3. Confirmatory Factor Analysis Validity And Reliability – First Order

Indicators	GFI	Constructs Reliability	Result of Assessment
X.1.1.	0.914	0.944	Good
X.1.2.	0.965	0.895	Good
X.1.3.	1.000	0.955	Good
X.1.4.	0.927	0.955	Good
X.2.1.	0.976	0.955	Good
X.2.2.	0.857	0.955	Moderate Validity
X.2.3.	0.985	0.953	Good
X.2.4.	0.925	0.964	Good
X.3.1.	0.964	0.921	Good
X.3.2.	0.869	0.935	Moderate Validity
X.3.3.	0.904	0.935	Good
X.4.1.	0.992	0.943	Good
X.4.2.	0.952	0.953	Good
X.4.3.	0.974	0.956	Good
X.4.4.	0.912	0.948	Good
X.4.5.	0.786	0.916	Moderate
Y.1.1.	0.960	0.941	Good
Y.1.2.	0.983	0.972	Good
Y.1.3.	0.961	0.966	Good
Y.2.1.	0.932	0.974	Good
Y.2.2.	1.000	0.951	Good
Y.2.3.	0.877	0.968	Moderate Validity
Y.2.4.	0.874	0.953	Moderate Validity

(Sorces: Primary data)

Based on description data above showed that validity and reliability can be achieved according to the criterion of statistics.

Assessment for SEM Assumptions:

Normality of Data

Data is normal if value of $c.r. \leq Z$ critique. Assessment based on relation with multivariate way that data is not normal distribution when value of $c.r. = 14,644$, and for $\alpha = 0,05$, nilai Z critique is $= 1,645$. According to Limit Central Theorm confirm more large sample so the statistics will near to normal distribution. For 160 respondents has value that fulfill Limit Central Theory, so this requirement can be ignored.

Data Outliers

Based on result of assessment which uses Mahalanobis distance showed outliers of observation data, where Mahalanobis distance is Significant with $p < 0,05$. There are 6 (six) outlier data, namely for observation of 110, 130, 137, 33, 104, dan 32. For 5 (five) data above is not used in analysis.

Linearity

Assessment for assumption of linearity has done with software SPSS 13.0. Result of this linierity relate with assumption of seven relations are linier with non and significant.

Multicollinearity

Requirement using of SEM according to this model assumption that there are no multicollinearity between these variables in model. Multicollinearity will appear when there are correlation between variables observe from 0,9 or more (Ghozali and Fuad, 2008). In this assessment showed that no perfect correlation between exogen variables with correlation 0,615.

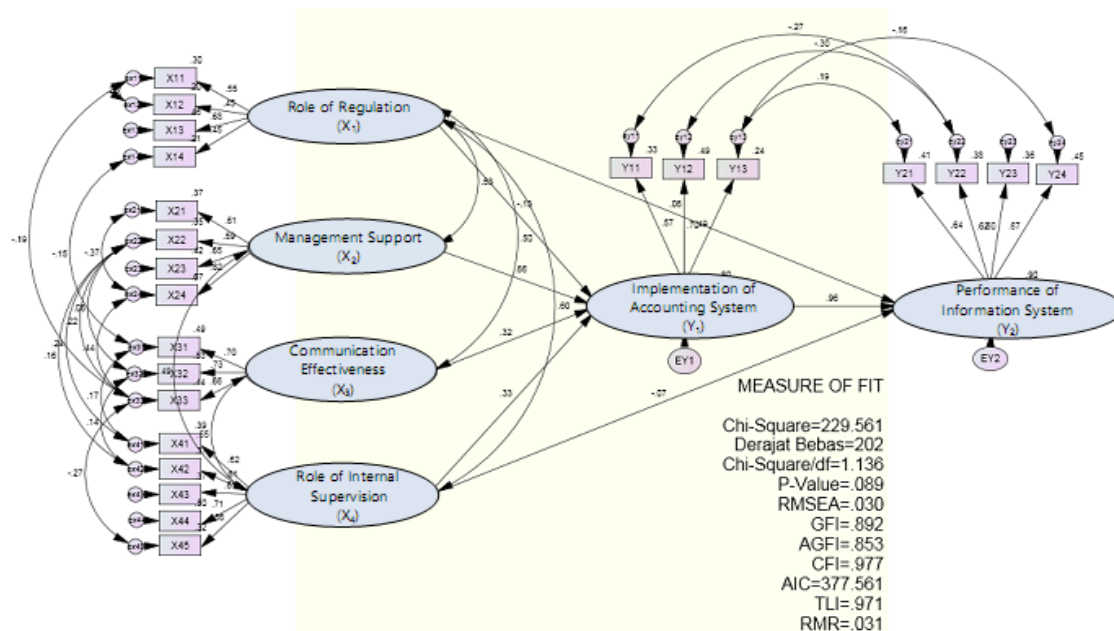


Figure 2. Result of Sem Analysis with Goodness of Fit Model

Assessment for Goodness of Fit Model

Assessment using full model fit- first order, with step to waste 5 (five) outlier data from analysis. Result of assessment for goodness of fit model are presented in Figure 2 above:

Based on the assessment, showed for a goodness of fit overall model. Description of result from this assessment are presented in Table 4 below:

Table 4. Full Model Examination –First Order without Outlier Data

Goodness of fit	Counted	Cut-off	Explanation
Chi Square	229,561	Small	Good Model
P- value	0,089	> 0,05	Good Model
RMR	0,031	Small	Good Model
RMSEA	0,030	≤ 0,08	Good Model
GFI	0,892	≥ 0,90	Good enough Model
AGFI	0,853	≥ 0,90	Good enough Model
CFI	0,977	≥ 0,95	Good Model
TLI	0,971	≥ 0,95	Good Model
chi squares /df	1,136	≤ 2	Good Model

(Source: Primary Data)

Result of Hypotheses Testing

Result of examination for structural relationship with stage in hypotheses test used t test for each path of direct relation. Summary of the result are presented in picture 3 and table 5 below:

Result of assessment with full model fit be used in test of reserach hypotheses be described in table 5 below, which stated result of testing which show of the direct influence between variables of the research.

Result of hypotheses test according to picture and table

above be described, namely: hypothesis 1 (H₁), there is non significant relationship from role of regulation toward accounting information system, so that, research can not reject Ho; hypothesis 2 (H₂), there is significant relationship from management support toward implementation of accounting system, so that, research can reject Ho; hypothesis 3 (H₃), there is significant relationship from communication effectiveness toward implementation of accounting system, so that, research can reject Ho; hypothesis 4 (H₄), there is significant relationship from role of internal supervision toward implementation of accounting system, so that, research can reject Ho; hypothesis 5 (H₅), there is non significant relationship from role of regulation toward performance of information system, so that, research can not reject Ho; hypothesis 6 (H₆), there is non significant relationship from role of regulation toward accounting information system, so, research can not reject Ho; and hypothesis 7 (H₇), there is significant relationship from implementation of accounting system toward performance of information system, so that, research can reject Ho.

Indirect Influence between Variables

Subsequent findings of this research is showed indirect influence between variabels, which is presented in table 6 below.

Result of examination of indirect relationship of variables showed the finding from 4 (four) indirect relationships, 3 (three) variable relations give positive influence effect indirectly and significantly toward endogen dependent variable through intervening variable. Except for The role of regulation which have negative influence indirectly (-0,126) and non significant toward performance of information system through implementation of accounting system.

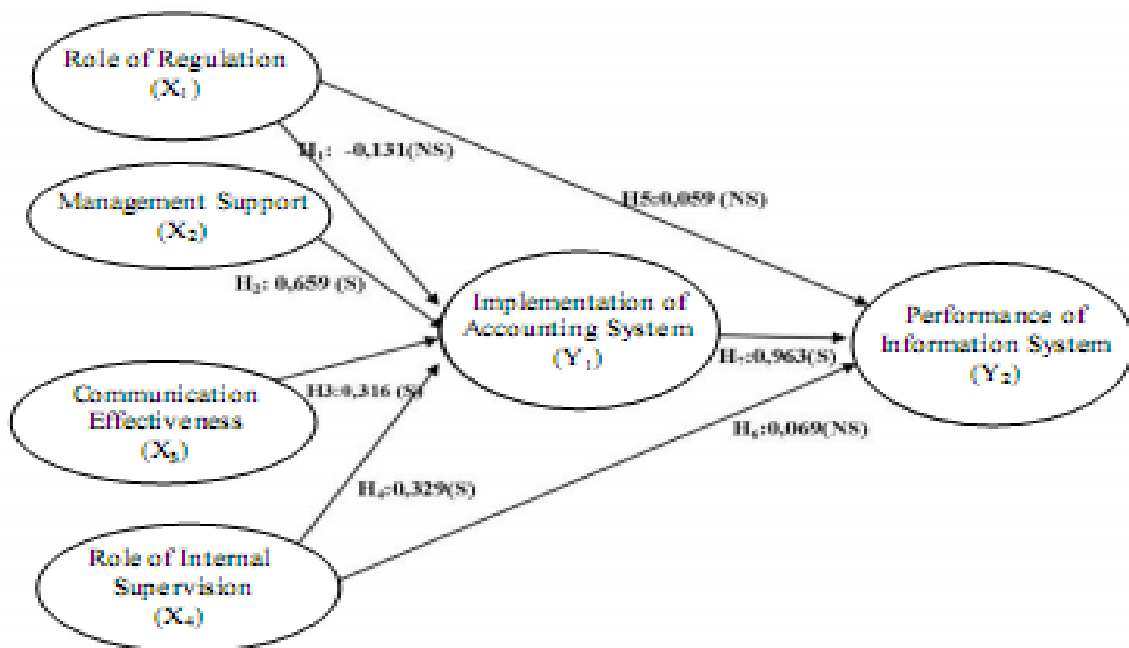


Figure 3. Result of Hypotheses Testing

Table 5. Result of Examination for Direct Influence

No	Independent Variables	Dependent Variables	Path Coeficien of Direct Influence		
			Stándardized	P-Value	Explanation
1	The role of regulation	The implementation of accounting System	-0,131	0,472	Non Significant
2	Management support	The implementation of accounting System	0,659	0,000	Significant
3	Communication effectiveness	The implementation of accounting System	0,316	0,038	Significant
4	The role of internal supervision	The implementation of accounting System	0,329	0,043	Significant
5	The role of regulation	Performance of information system	0,059	0,714	Non Significant
6	The role of internal supervision	Performance of information system	-0,069	0,714	Non Significant
7	The implementation of accounting system	Performance of information system	0,963	0,000	Significant

(Source: Primary Data)

Table 6. Indirect Influence Coefficients

No	Variabel			Coefficient	Explanation
	Independent variable	Intervening Variable	Dependent Variable		
1	The role of regulation	The implementation of accounting system	Performance of information system	-0,126	Non significant
2	Management support	The implementation of accounting system	Performance of information system	0,635	Significant
3	Communication effectiveness	The implementation of accounting system	Performance of information system	0,304	Significant
4	The role of internal supervision	The implementation of accounting system	Performance of information system	0,317	Significant

(Source: Primary Data)

Total Influence between Variables

Total influence between variables, consists of direct and indirect influence of this research be listed: (i) Direct influence of Management support (X_2) toward The implementation of accounting system (Y_1), and indirect influence through The implementation of accounting system (Y_1) toward Performance of information system (Y_2) total 0,717; (ii) Direct influence of Communication effectiveness (X_3) toward The implementation of accounting system (Y_1), and indirect influence through the implementation of accounting system (Y_1) toward Performance of information system (Y_2) total 0,242; (iii) Direct influence of The role of internal supervision (X_4) toward The implementation of accounting system (Y_1), and indirect influence through The implementation of accounting system toward Performance of information system (Y_2) total 0,221.

5. Discussion and Conclusions

Discussion

Result of study shows that 3 (three) hypotheses testing from 7 (seven) hypotheses can not reject H_0 . It mean, that level of implementation of accounting system and

performance of information system of local governments in South Kalimantan for accrual accounting system, showing still not yet fully has readiness. Implementation in accounting system has not been be supported through: non significant relationship from role of regulation toward accounting information system, non significant relationship from role of regulation toward performance of information system, and non significant relationship from role of regulation toward accounting information system.

- This empirical facts show the existence of barriers of effectiveness to implement accrual base financial reporting in Local Government. This study provides evidence of the weakness role of regulation. This means that the reference which includes accounting standards, and accounting policy, regulation of financial management in financial management cycle, and the regulation of the internal control system still requires strengthening forward to the implementation of the accounting system and and performance of information system. See, (Kam, 1986) about obstacles of the role of regulatory. Constraint which appears of role of regulation is as failure to follow form and content of regulation that in line with preventive method "ex ante" that causes ineffectiveness of accounting system, and

also towards performance of information system. Barriers for role of regulation also as failure to avoid punitive "ex post" in administrative punishment case from supervisory externally. Accounting Standards is a representation of preventive methods in keeping good accounting practices. Enforcement methods in accounting regulation and financial reporting with accrual basis was needed organization in relation with fulfillment of the principles of financial management for unity of organization, methods, responsibilities, and even for need integration with central government in integrated reporting.

- Due to weakness in the role of internal supervision can influence ineffectiveness of accounting systems in achieving performance of information system with accrual based reporting. The study results showed that there were obstacles to the fulfillment of the purposes of supervision which was conducted by internal supervisor to the purposes and objects of supervision in order to realize the achievement of accountability. This situation in line with the analysis and interpretation (see, Mu'azu, 2012) for his major findings, such as: Local governments' internal auditors lack of proper independence for their duties, fact that the independent as to verify various records of the various departments and to ensure control is still very weak, internal auditors do not evaluate the internal control system of the local government to the extent that it can prevent irregularities and fraud, iii. the internal audit unit of local governments are understaffed and they experience excessive work load, they have lack the compliance with general standard (professional proficiency), and also, with problem of organisational structure (clear line of reporting and responsibility).
- Additionally, for empirical facts of the results of study also indicated an indirect effect on the performance of information systems through the implementation of the accounting system. This fact shows that there is the role of internal supervisor through the role of review of financial statement. The implications of an internal oversight role of government in the achievement of financial performance information system requires successful implementation of accounting system as administrative function of financial management of regional government.

Mean while, we can take justification in line with the performance of information systems which can be met through accounting system implementation, because of 4 (four) of 7 (seven) of hypotheses testing can reject Ho. It mean, that implementation in accounting system has been supported through: significant relationship from management support toward implementation of accounting system, significant relationship from communication effectiveness toward implementation of accounting system, significant relationship from role of internal supervision toward implementation of accounting system, and significant

relationship from implementation of accounting system toward performance of information system.

- There were arguments of antecedents factors which influence towards implementation of accounting systems, and this implementation gives influence towards the performance of information system. In implementation of accounting system, this thing referring to Government Accounting Standard (accrual base) in presenting and communicating financial reporting elements which gives benefit for the users in assessing accountability and decision making in economic, social, and political perspective.
- Due to theoretical persepective, we can receive for understanding that an implementation of accounting system in South Kalimantan Province has suitable and relevant situation with the model, concepts, and propositions of Otley, 1980; DeLone and McLean (2003), (iii) Tearney et al, 1997; Kren, 1997; Soegiharto (2001). Also, in line with Jesse, et al, (2016). The results of this study gives evidence that using guidelines for government accounting standards (accrual base accounting) which has began in year of 2015 in Indonesia, as role evidence of agency theory which be applied. (see, (Jensen and Meckling, 1976; Eisenhardt, 1989). Also with the institutional theory (Feroz and Carpenter, 2001, Hassan, 2008).

Implementation RMISs and RFMISs as implementation programme application for accounting system and to regional financial management information systems requires support from the organization management. Strategic Support to integrate RMISs and /or RMISs with technical operations, and administration, ideally should be done into the government resource management information system (GRMISs). Design of GRMISs contain of menu, such as: revenue, e-assets, human resources, minutes of payments, minutes of the project handover, e-procurement (through electronic procurement unit), deliberation of development planning, proposal list (e- plan), work plan of regional government, work plan for budgeting of regional government work units, determining budget list, contracts and standard, progress procurement directly for assets and services.

Due to benefit of goal of GRMISs for e-government (President Instruction No 3 Year of 2003) is to increase the efficiency, monitoring, control and services of government towards good governance. So that, for the public administration service through RMISs/RFMISs with integration into e-government, also provides easiness of accessibility role better so will support good governance in public service with transparency. GRMISs with e-government can support Local Government to provide role model in communication more broad, namely: (i) government-to-citizen or government - to - customer (G2C), (ii) government-to-business (G2B), as well as (iii) government-to-government (G2G). Integration of 2 (two) types of systems into government resource management

information system (GRMISs) need regulation that support. This systems will give advantage with an increase in efficiency, convenience, accessibility, and better for process and result of public service.

Conclusions

Due to fulfill a good policy of government, be needed some efforts to meet the implementation of accounting system and performance of information system with accrual base financial reporting. The government has goal clarity with good practices of accounting, to support and achieve: (i) the effectiveness of regional government in financial planning and control; (ii) the effectiveness of regional government for financial administrative control; (iii) fulfillment for external supervision by the Supreme Audit Agency) and supervision activity through the Regional Representatives Council; (iv) Due to the meaning of accountability with fulfillment a qualifying criteria of quality information that meets the qualitative characteristics of information, compliance to apply the accounting standard or accounting policy for organizational reference, has compliance with financial regulations, compliance with aspects of internal controls, and for the adequacy of the disclosure of information in financial reporting.

Readiness for financial reporting with accrual based accounting is a national need, in line with goal the national system for development in accounting systems of the public sector in Indonesia. This need due to goal of good governance of public sector for meet the fiscal information by the integration of national fiscal position, to fulfill consolidated financial reporting between all entities of the Local Government and central government in Indonesia. The accounting system was developed towards the System National of Accounts (SNA), as well as in the fulfillment of Government Financial Statistics (GFS). This GFS system puts the conception for the integration of the Accounting System of Central Government (ASCG), the Accounting System of Regional Government (ASRG), Budgeting system, and accrual basis reporting system based on reference Government Accounting Standard (Government Regulation No. 71 Year of 2010). There is a need for Local Government organizations as part of the Unitary Republic of Indonesia in implementation and enforcement to implement Government Accounting Standards (Government Regulation No. 71 Year of 2010) started of end of year 2015.

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Regulations

- RI Law Number 17 Year of 2003 About State Finance
- RI Law Number 1 Year of 2004 About State Treasury
- RI Law Number 15 Year of 2004 About Auditing Management and State Finance Accountability
- Government Regulation, Number 24 Year of 2005 About Governmental Accounting Standard (Cash towards Accrual)
- Governmental Regulation, Number 58 Year of 2005 About Regional Financial Management
- Governmental Regulation, Number 8 Year of 2006 About Financial Reporting and Performance of Governmental Institution
- Governmental Regulation, Number 56 Year of 2005 About Regional Financial Information System
- Governmental Regulation, Number 71 Year of 2010, About Governmental Accounting Standard (Fully Accrual)
- Regulation of Ministry of Domestic Affairs, Number 4 Year of 2008 About Guidelines for Review of Financial Statement of Regional Government
- Regulation of Ministry of Finance, Number 46 Year of 2006 About Communicating of Regional Financial Information
- Regulation of Ministry of Domestic Affairs, Number 59 Year of 2007 About Regional Financial Management Guidelines
- Indonesian Presidential Instruction, No. 3 of 2003 about National Policy and Strategy Development E –Government
- Regulation of Minister Domestic Affairs No. 28 Year 2007 about Norm of Supervision and Code of Conduct of Supervisory Officers

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