

**Analysis of Local Governments Readiness in Implementation
PP Number 12 Year 2019
(An Empirical Study on the Rokan Hulu Regency)**

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Abstract

In recent times, central government issued Government Regulation 12 of 2019 which requires all of local governments to implement it fully later than two years after published, namely 2021. This study seeks to examine the effect of human resources competency, organizational commitment communication, information technology, and leadership style on the readiness of local government in the implementation Government Regulation 12 of 2019. The method used is a quantitative research method. Samples used include all the regional work units in the district government Rokan Hulu. The method of determining the sample is by using census sampling method. The data processing method used by researchers is the multiple regression analysis with SPSS version 25.0 software. This research posits that human resources competency, organizational commitment, communication, information technology, and leadership style give a significant influence on the readiness of local government in the implementation Government Regulation 12 of 2019. This shows that local government need to always improve aspects of human resource competency, organizational commitment, communication, information technology, and leadership style to ensure alignment with the legislation in facilitating Government Regulation 12 of 2019. This research is intended for use by local governments as a perusal in formulating policies related to the implementation of Government Regulation 12 of 2019.

Keywords: *Human resources competency, Organizational commitment, Communication, Information Technology, Leadership Style, and Readiness of Local Governments.*

1. Introduction

In the modern era, state institutions really need a clean and strong government (type of a clean or good governance). Since the promulgation of law number 23 of 2014 which replaces law number 32 of 2004 concerning regional government, it has indicated that there are dynamics in the development of governance in the regions in order to answer problems faced by local governments. This policy change has had a considerable impact, one of which is that the central government needs to revise government regulations on regional financial management, namely Government Regulation or PP 58 of 2005 because it is no longer in line with the development of existing regulations in the current government. Therefore,

In Government Regulation or PP 12 of 2019 the management of regional finances must be carried out in an orderly, efficient, economical, effective, transparent and responsible manner by paying attention to a sense of justice, appropriateness, benefits for the community, and obeying laws and regulations. The basic difference between PP 12 of 2019 and PP 58 of 2005 concerning regional financial management is in the budgeting aspect, namely the existence of a performance element in each budgeting document which is expected to be able to improve the quality of performance-based budgeting. In the administrative aspect, namely returning the verification function in the Regional Apparatus Organization (OPD) and the separation of duties between the parties who authorize, keep money, and those who carry out records. In the aspect of accountability, namely local government financial reports based on Government Accounting Standards. In addition, other changes in PP 12 of 2019 are in the structure of the Regional Expenditure Budget (APBD), which changes according to PP 71/2010 concerning Government Accounting Standards.

One of the most important things that is emphasized regarding the implementation of PP 12 of 2019 is that local governments are required to implement this regulation no later than 2 years since this regulation is promulgated, namely no later than 2021. Therefore, local governments need to prepare and start implementing changes according to the PP 12 of 2019 is gradually in the transition period in order to mitigate the risk of the obstacles and problems that will be faced in implementing the regulation, so that the quality of LKPD and Unqualified Opinion (WTP) that have been achieved so far can be maintained and even improved. (Harianjogja.com. 2019).

By obliging local governments to implement PP 12 of 2019 no later than 2021, will have an impact on the readiness of local governments in Indonesia in implementing the regulation. Rokan Hulu Regency is one of the districts in Riau Province which must also

implement this PP 12 Year 2019 as soon as possible. This is one form of compliance of the Rokan Hulu Regency Government in implementing regulations that have been established by the central government. The Rokan Hulu Regency Government has previously received Unqualified Opinion (WTP) for three consecutive years from the Supreme Audit Agency (BPK), and it is hoped that by implementing PP 12 of 2019, the Rokan Hulu district government will still be able to maintain this predicate.

Several research results on the analysis of the readiness of local governments to implement PP 12 of 2019 show different results. Based on research Nur Azlina, Ahrun Naza, Julita (2020) showed that the competence of human resources affects the readiness to implement regulatory changes. Meanwhile, the results of research conducted by I Gusti Ngurah Agung Suaryana, Ni K. Lely Aryani Merkusiwati and I Gusti Ayu Eka Damayanthi (2017) show that the quality of human resources has no effect on the readiness of implementing accrual-based SAP. Based on research Basri, Hasan. Heru Fahlevi, Syarifah Hanifa Soraya (2016) showed that organizational commitment has an effect on readiness to adopt an accrual accounting system. Meanwhile, research conducted by Purwaningrum, Idha (2017) shows that organizational commitment has no effect on the application of Accrual-based SAP.

Then, based on Pratiwi's research, Annisa Intan, et al. (2017) showed that communication has a significant effect on the readiness to implement accrual-based SAP. Meanwhile, research from Iznillah, M. Luthfi and Azlina Nur (2015) shows that communication has no effect on the application of accrual-based SAP. Based on Indriania's research, Mirna.dkk (2018) shows that information technology affects the readiness of local governments in the application of accrual accounting. Meanwhile, the research of Sukamdaru, Haryono, Bambang Subriti, and Endang Marditi (2017) shows that the quality of information technology has no effect on regional administration reform on accrual-based financial reports. Furthermore, based on Sari's research, Rissa Paramita, (2017) show that the leadership style has a positive effect on accrual-based SAP implementation. Meanwhile, the research results of Arih, Tyas Ninditha, et al (2017) show that leadership style has no effect on accrual-based SAP implementation.

The motivation of this study is to reconfirm the theories that underlie the relationship between variables and also to test the inconsistency of the results of previous studies. This research is a development of research by Indriania, Mirna., Ratna Mulyanya, Nadirsyaha and Munandara, Wahyu (2018) entitled Readiness of Local Government in the Implementation of Accrual Accounting: The Case of Local Government in Aceh, Indonesia. The difference between this research and the research is by adding the variables of organizational

commitment, communication and leadership style as independent variables. In addition, researchers took a different research location, namely the Regional Government Organization of the Rokan Hulu Regency Government.

The problem in this research is to prove empirically whether human resource competence, organizational commitment, communication, information technology and leadership style affect the readiness of local governments to implement PP 12 of 2019. It is hoped that this research can contribute to the development of government accounting and contributions to the government regions as a consideration in formulating policies related to the implementation of PP 12 of 2019, so as to improve the quality of regional financial management towards the creation of good governance and governance.

2. Literature Reviews and Hypothesis

2.1 Readiness of Local Governments in Implementing PP 12 of 2019

According to Ara (2014) readiness to change is a comprehensive attitude that affects on an ongoing basis by content, process, context, and individuals, collectively reflects the breadth of an individual or group of individuals as a cognitive and emotional increase to accept, agree, and adopt a plan specifically intended to change the status quo. Then the readiness of an organization to change according to Ramnarayan & Rao (2011) is organizational adaptation in order to find ways to realign the organization with a changing environment.

Organizational readiness to change also refers to how much organizational members assess change, how these changes benefit them and how they assess three determinants of the ability to implement change, namely task demands, availability of resources and existing situational factors. When the readiness of the organization to change is high, members of the organization will be more interested in initiating / initiating change, exerting greater effort for these changes, showing greater persistence, and displaying more cooperative behavior towards change which will ultimately help the effectiveness/success of implementing change.

According to Ramnarayan, there are six dimensions related to an organization's readiness to change, namely:

1. Commitment to plans, priorities, programs and objectives
2. Attention to innovation / change
3. Attention to lateral integration
4. Attention to vertical integration
5. Environmental scanning, networking and learning from others, building individual or group capabilities

2.2 The Effect of Human Resource Competence on Local Government Readiness in Implementing PP 12 of 2019

According to Moeheriono (2014) competence is a basic characteristic of a person that indicates how to think, behave and act and draw conclusions that can be done and maintained by a person at a certain time. Human resource competence reflects the quality of effort that a person gives in a certain time to produce goods and services. Weaknesses in regional financial management based on the latest regulations, namely Government Regulation Number 12 of 2019 can be avoided by the availability of human resources who can understand PP Number 12 of 2019. This is emphasized by the opinion of Davis (2010) which states that the success of regional financial management based on government accounting standards has an effect on regulatory factors, namely human resources.

Previous research conducted by Basri, Hasan, et al (2016) showed that human resource competence affects the readiness of government agencies in implementing accrual-based accounting. This is in line with research conducted by Permana, Ida Bagus Gede Bayu, and Wiratmaja, I Dewa Nyoman (2016) which shows that human resources have a significant effect on the readiness of implementing accrual-based local government financial reports. So based on the theory and previous research it shows that the higher the competence of human resources in understanding PP 12 of 2019, the higher the level of application of these regulations will be. Based on the description above, the proposed hypothesis is:

H1: Human Resources Competence affects the readiness of local governments in implementing PP 12 of 2019.

2.3 The Effect of Organizational Commitment on Local Government Readiness in Implementing PP 12 of 2019

According to Wibowo (2016), it is explained that commitment is the feeling, attitude and behavior of an individual who identifies himself as part of the organization, is involved in the process of organizational activities including financial management and is loyal in achieving organizational goals. Changing local financial management habits to comply with the latest regulations is not easy, so it requires a strong commitment from the organization to make changes to employee performance in order to implement PP 12 of 2019 effectively and efficiently. Employees who have a strong commitment will work optimally so that the organization they work for can achieve success and will have little chance for them to be involved in things that can harm the organization because they have a high sense of loyalty.

Previous research conducted by Marsdenia, and Arthaingran, Mutiha (2016) showed that organizational commitment has a positive effect on accrual-based SAP implementation. This is in line with research conducted by Alghizzawi Research, Moawiah Awad (2019) showing that organizational commitment affects the readiness of government agencies in implementing accrual-based accounting. So based on the theory and previous research, it shows that the higher the organizational commitment in implementing PP 12 of 2019, the level of application of these regulations in the organization will increase. Based on the description above, the proposed hypothesis is:

H2: Organizational commitment affects the readiness of local governments in implementing PP 12 of 2019.

2.4 The Effect of Communication on the Readiness of Local Government in Implementing PP 12 of 2019

According to Effendy (2018), communication is the process of delivering a message by someone to another to inform or change attitudes, opinions or behavior, either directly orally or indirectly through the media. Good communication is very important for the effectiveness of any group or organization. No matter how great an idea is, it will be useless if it is not passed on and understood by others. Effective communication within an organization will be able to increase productivity, especially in the efforts of local governments to implement PP 12 of 2019 concerning regional financial management. In addition, continuous communication from the central and local governments is also needed. As a new regulation that is quite different from the old regulation, Of course, it has the potential for resistance to every OPD employee to stick to the old regulations and are reluctant to follow changes. For this reason, it is necessary to formulate various technical policies and socialization to all related parties, so that the implementation of PP 12 of 2019 can run smoothly without any resistance.

Previous research conducted by Pratiwi, Annisa intan, et al (2017) and Putri, Dewi Utami and Silviana (2017) showed that communication has a significant effect on the readiness of accrual-based SAP implementation. So based on the theory and previous research, it shows that the better the communication carried out by OPD in socializing and implementing PP 12 of 2019, the higher the level of readiness of local governments in implementing these regulations.

Based on the description above, the proposed hypothesis is:

H3: Communication affects the readiness of local governments in implementing PP 12 of 2019.

2.5 The Effect of Information Technology on the Readiness of Local Government in Implementing PP 12 of 2019

According to Sutabri (2014) information technology is technology whose function is used to process data, including processing, obtaining, compiling, storing, and manipulating data in various ways to produce quality information that is used for personal, business and government interests. Preparation of an adequate information system is very important in local financial management based on PP 12 of 2019 so that it can run effectively and efficiently. The more advanced the information technology used by OPDs in implementing a regional financial management policy, the higher the level of readiness for implementation of the policy.

The results of research conducted by Ajhar, Akram, and Pituringsih, Endar (2015) and Pratiwi, Annisa intan, et al (2017) show that information technology has an effect on the readiness to implement accrual-based SAP and the accountability of the performance of government agencies. So based on the theory and previous research, it shows that the more adequate OPD information technology is in local financial management according to PP 12 of 2019, the higher the level of readiness of local governments in implementing these regulations. Based on the description above, the proposed hypothesis is:

H4: Information Technology affects the readiness of local governments in implementing PP 12 of 2019

2.6 The Effect of Leadership Style on the Readiness of Local Government in Implementing PP 12 Year 2019

According to Danim (2015) leadership is any action that is carried out by an individual or group to coordinate and give direction to other individuals or groups who are members of a particular container to achieve predetermined goals. The implementation of PP No.12 of 2019 requires someone who can coordinate and provide the right direction to implement the regulation. So that the stronger the support from the leadership in an organization for the implementation of a policy, the higher the success rate of a policy.

Previous research conducted by Sari, Rissa Paramita, (2017) and Putra, I Wayan Gede Yogiswara Darma and Ariyanto, Dodik (2015) showed that leadership style influences accrual-based SAP implementation. So based on the theory and previous research it shows that the better the leadership style of each OPD, the higher the level of readiness of local governments in implementing a regulation.

Based on the description above, the proposed hypothesis is:

H5: Leadership style affects the readiness of local governments in implementing PP 12 of 2019.

2.7 Research Model

Based on the above hypothesis, the appearance of the research model is as follows:

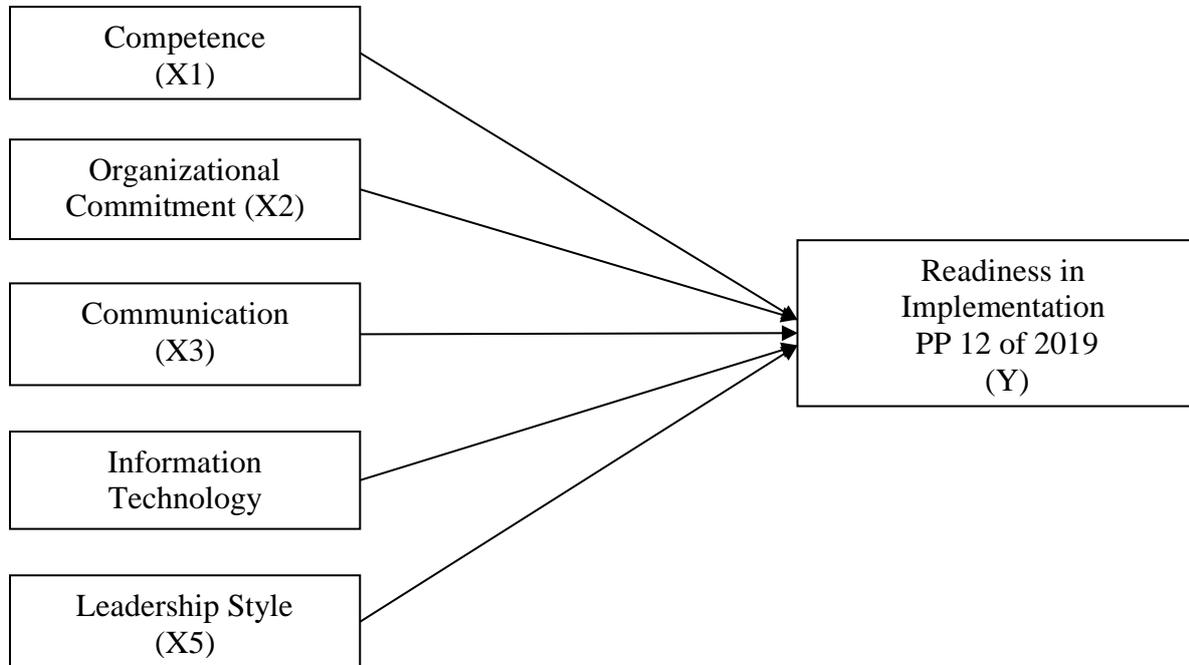


Figure 1. Research Model

3. Research Methods

3.1 Population and Sample

Population in This research is all Regional Apparatus Organizations (OPD) in the Government of Rokan Hulu Regency, Riau Province, amounting to 29 OPD. The samples in this study were all Regional Apparatus Organizations (OPDs) in the Rokan Hulu Regency Government obtained using a saturated sampling method. The data used in this study are primary data and were obtained using a questionnaire instrument. Sources of data from this study are the opinions or perceptions of respondents at each OPD in the Government of Rokan Hulu Regency, Riau Province, which consists of the Head of the Finance Sub-Section, Finance Sub-Division Staff, Budget User Proxy (KPA) and Technical Activities Officer (PPTK).

3.2 Operational Definition and Variable Measurement

To provide a clear picture and facilitate the conduct of research, the researcher needs to provide an operational definition and measurement of the variables to be studied. The

dependent variable in this study is the readiness to implement PP 12 of 2019. While the dependent variable consists of human resource competence, organizational commitment, communication, information technology and leadership style.

a. Readiness for Implementation of Government Regulation Number 12 Year 2019

The variable of readiness for implementation of Government Regulation No.12 of 2019 in this study will be measured using 7 question items adopted from the study Holt (2007). Measurement indicators consist of aspects appropriateness, change efficacy, management support, personal benefits. Measurements use a Likert scale with a score of 1 to 5.

b. Human Resources Competence

Competence is measured using 6 question items developed by Edison et al (2016). There are three measurement indicators used, namely attitudes, abilities and knowledge. Measurements use a Likert scale with a score of 1 to 5.

c. Organizational Commitment

Organizational commitment measured using 6 question items developed by Wibowo (2016). There are 3 measurement indicators used, namely, affective commitment, continuity commitment, normative commitment. Measurements use a Likert scale with a score of 1 to 5.

d. Communication

Communication is measured using 9 question items developed by Hetti Herlina (2013). There are 3 measurement indicators used, namely, clarity of communication, consistency of communication, and communication dissemination media. Measurements use a Likert scale with a score of 1 to 5.

e. Information Technology

Information technology is measured using 7 question items developed by Indriasari (2008). There are 3 measurement indicators used, namely, tools, financial data management, and maintenance. Measurements use a Likert scale with a score of 1 to 5.

f. Leadership Style

Leadership style measured using 6 question items developed by Khikmah (2013). There are 6 measurement indicators used, namely submission of goals to be achieved, emphasis on the importance of tasks, emphasis on the importance of work efficiency, establishing good relationships with certain people when carrying out tasks, flexible task discussions,

establishing good relationships with subordinates. Measurements use a Likert scale with a score of 1 to 5.

3.3 Data Analysis Methods

The data analysis tool used is the SPSS (Statistical Package for Social Science) software version 25. The data collected was analyzed using statistical analysis tools, namely multiple linear regression analysis to measure the relationship between the independent variables and the dependent variable. Multiple regression analysis is used by the researcher, if the researcher intends to predict how the state of the dependent variable fluctuates, if two or more independent variables are manipulated predictor factors. value (Sugiyono, 2012).

Then the regression equation in this study is as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + e \dots \dots \dots (1)$$

Where :

- Y = Readiness to Implement PP No.12 of 2019
- α = Constant
- β_1 - β_7 = Regression coefficient
- X1 = Human Resources Competence
- X2 = Organizational Commitment
- X3 = Communication
- X4 = Information Technology
- X5 = Leadership Style
- E = Error

4. Results and Discussion

4.1 Descriptive Statistics Results

In this study, the number of questionnaires distributed was 116 questionnaires with a 100% return rate. There were 112 questionnaires that were feasible to be processed, or 96.6% of the 116 questionnaires that were distributed, while 6 questionnaires were not suitable for processing or 3.45%.

The characteristics of the respondents from this study indicate that the respondents were dominated by women (55 people or 50.89%), respondents aged 31-40 years (53 people or 47.32%), respondents with undergraduate strata (85 people or 75.89%) , and respondents with work experience of more than 10 years (47 people or 41.97%).

Table 1. Descriptive Statistics

| | N | Min | Max | Mean | Std. Deviation |
|---|----------|------------|------------|-------------|-----------------------|
| Human Resources Competence | 112 | 16.00 | 30.00 | 24.23 | 3,681 |
| Organizational Commitment | 112 | 20.00 | 29.00 | 24.84 | 2,158 |
| Communication | 112 | 24.00 | 45.00 | 33.12 | 5,177 |
| Information Technology | 112 | 18.00 | 35.00 | 27.35 | 4,150 |
| Leadership Style | 112 | 16.00 | 30.00 | 24.12 | 3,120 |
| Readiness to Implement PP 12 of 2019 | 112 | 24.00 | 34.00 | 28.63 | 1,973 |
| Valid N (Listwise) | 112 | | | | |

Source: Processed Data SPSS 25.0, 2020

Based on the statistical test above, it is known that the human resource competency variable has a minimum value of 16, a maximum value of 30 and an average value (mean) of 24.23 with a standard deviation of 3.681. The organizational commitment variable has a minimum value of 20, a maximum value of 29 and an average (mean) value of 24.84 with a standard deviation of 2.158. The communication variable has a minimum value of 24, a maximum value of 45 and an average (mean) value of 33.12 with a standard deviation of 5.177. The information technology variable has a minimum value of 18, a maximum value of 35 and an average (mean) value of 27.35 with a standard deviation of 4,150. The leadership style variable has a minimum value of 16, a maximum value of 30 and an average value (mean) of 24.12 with a standard deviation of 3,120. The variable of readiness for implementation of PP 12 Year 2019 has a minimum value of 24, a maximum value of 34 and an average value (mean) of 28.63 with a standard deviation of 1.973.

4.2 Validity and Reliability Test Results

Based on the results of the validity test that has been conducted, it shows that the variables of human resource competence, organizational commitment, communication, information technology and leadership style have valid criteria for each statement item, this can be seen from the rcount value which is greater than rtable $\alpha 5\% = 0.185$. Because all statement items from each variable have been declared valid, the statement items for all variables can be used for further testing. Based on the results of the reliability test, all the questionnaire statements of the dependent and independent variables in this study are reliable because they have a Cronbach's Alpha value > 0.60 .

4.3 Classical Assumption Test Results

4.3.1 Data Normality Test Results

The normality test aims to test whether in the regression model the confounding or residual variables have a normal distribution (Ghozali, 2016). In this study, data normality testing can be seen from a normal probability plot.

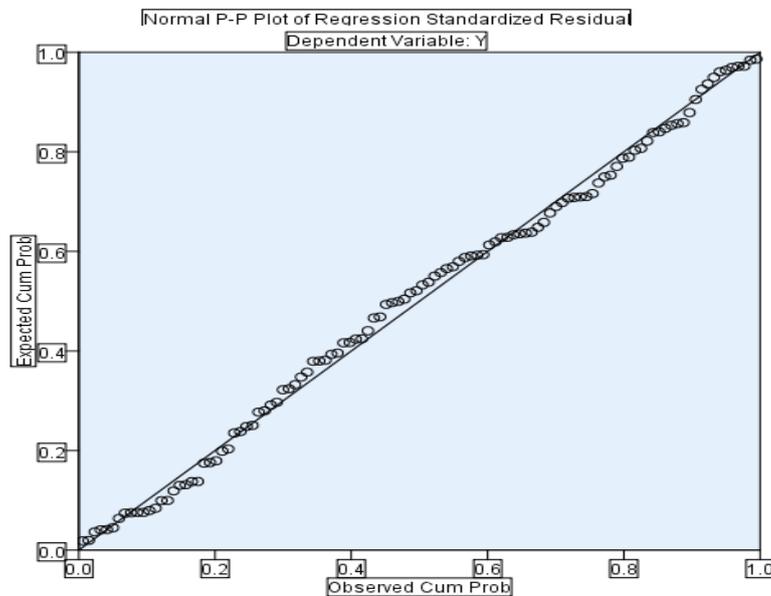


Figure 2. Data Normality Test Results

The results of the normality test showed that Asymp value. The Sig is 0.200 with a significant level well above 0.05. Then the dots spread out around the diagonal line and follow the diagonal line, so it can be concluded that the regression model meets the assumption of normality.

4.3.2 Multicollinearity Test Results

Multicollinearity test aims to test whether the regression model found a correlation between independent or independent variables (Ghozali, 2016). To detect the presence or absence of multicollinearity in the regression by looking at the tolerance value and Variance Inflation Factor (VIF). Guidelines for a regression model that is free of multicollinearity are the value of the Variance Inflation Factor (VIF) < 10 and Tolerance > 0.10.

Table 2. Multicollinearity Test Results

| Model | Collinearity Statistics | | Information |
|-------|-------------------------|-----|-------------|
| | Tolerance | VIF | |

| | | | |
|----------------------------|------|-------|-------------------------------|
| Human Resources Competence | .783 | 1,276 | There is no Multicollinearity |
| Organizational Commitment | .866 | 1,155 | There is no Multicollinearity |
| Communication | .745 | 1,342 | There is no Multicollinearity |
| Information Technology | .832 | 1,202 | There is no Multicollinearity |
| Leadership Style | .782 | 1,279 | There is no Multicollinearity |

a. Dependent Variable: Readiness to Implement PP 12 of 2019

Source: Processed Data 2020

In the table of the results of the calculation of data analysis above, the VIF value for all independent variables <10 and *tolerance* > 0.10 . It can be concluded that the regression model is free from multicollinearity.

4.3.3 Heteroscedasticity Test Results

The heteroscedasticity test aims to test whether in the regression model there is an inequality of the variance of the residuals between one observation and another (Ghozali, 2016). If the plot graph shows a dot pattern that is wavy or widened then narrowed, it can be concluded that heteroscedasticity has occurred. However, if there is no clear pattern, the dotted fiber spreads above and below the number 0 on the Y axis, then heteroscedasticity does not occur (Ghozali, 2016).

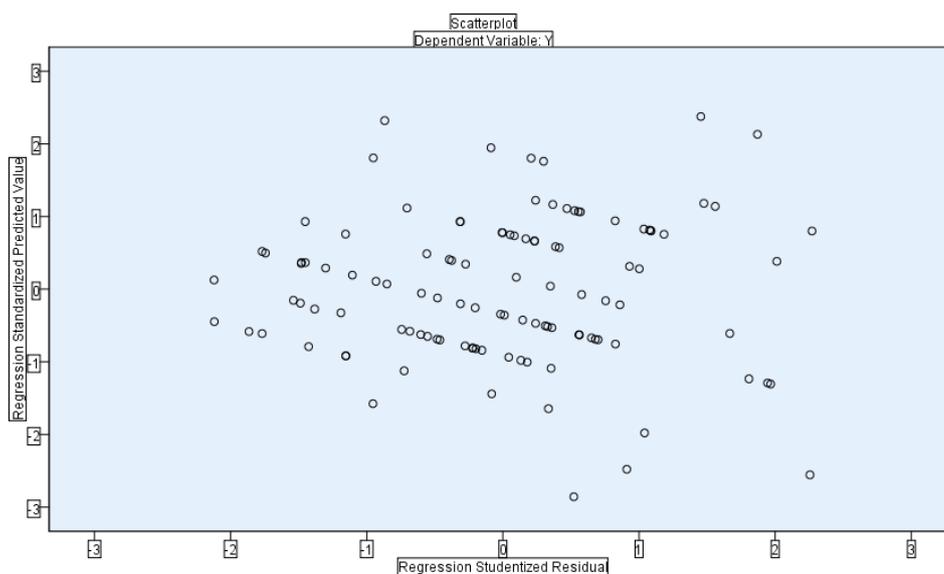


Figure 3. Heteroscedasticity Test Results

Heteroscedasticity Test Results in research It can be seen that the dots spread randomly, do not form a certain clear pattern, and are scattered above and below the number 0 on the Y axis, so it can be concluded that in this study there is no heteroscedasticity.

4.4 Coefficient of Determination

The coefficient of determination (R^2) aims to measure the ability of the model to explain the variation in the dependent variable. The coefficient of determination is between zero and one. The small value of R^2 means that the ability of the independent variable to explain the dependent variable is limited. Meanwhile, the R^2 value which is close to one means that the independent variable provides almost all the information needed to predict the variation in the dependent variable (Ghozali, 2016).

Table 3. Model Summary b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------|----------|-------------------|----------------------------|
| 1 | ,898a | ,807 | ,798 | .8887 |

Source: Data processed by SPSS 25.0, 2020

Known value *Adjusted* R^2 of 0.798. This means that the contribution of the influence of the independent variable to the dependent variable is 79.8%. While the remaining 20.2% is influenced by other variables that are not included in this regression model.

The t statistic test shows how far the influence of one independent variable individually is in explaining the variation of the dependent variable (Ghazali, 2016). The results of the multiple linear regression analysis test for the influence of human resource competence, organizational commitment, communication, information technology and leadership style on the readiness of local governments in implementing PP 12 of 2019 can be seen in Table 4.

Table 4. Coefficients

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---------------------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 5,368 | 1,246 | | 4,308 | .000 |
| Competence | .268 | .026 | .499 | 10,353 | .000 |
| Organizational Commitment | .141 | .042 | .154 | 3,351 | .001 |
| Communication | .066 | .019 | .173 | 3,501 | .000 |
| Information Technology | .120 | .022 | .252 | 5,388 | .000 |
| Leadership Style | .324 | .031 | .512 | 10,600 | .000 |

a. Dependent Variable: Readiness to implement PP No.12 of 2019

Source: Processed Data SPSS 25.0, 2020

4.5 Discussion

4.5.1 Hypothesis Testing Results on Human Resources Competence on Readiness to Implement PP 12 of 2019

From the data obtained in the table above, it can be seen that $t_{\text{count}} > t_{\text{table}}$, namely $8,123 > 1.984$ and $\text{sig. } t \text{ } 0.000 < 0.05$, thus H_0 is rejected and H_1 is accepted. From the results of these tests, there is a decision, namely the competence of human resources has an effect on the readiness to implement PP 12 of 2019.

In terms of Government readiness Rokan Hulu Regency in implementing PP 12 of 2019 on the aspect of human resource development, the local government has begun to prepare and implement changes according to PP 12 of 2019 in stages in the transition period to mitigate the risks of constraints and problems will be faced in the implementation of these regulations. In this study provides evidence that the placement of employees is in accordance with their educational background, employee knowledge and understanding of PP 12 of 2019, employee mastery of the hardware and software that will be used in implementing these regulations, the ability of employees to adapt to changes. The results of this study support Basri's research, Hasan,

4.5.2 Hypothesis Testing Results Organizational Commitment to Readiness to Implement PP 12 of 2019

From the data obtained in the table above it can be seen that $t_{\text{count}} > t_{\text{table}}$, namely $2.765 > 1.984$ and $\text{sig. } t \text{ } 0.007 < 0.05$, thus H_0 is rejected and H_2 is accepted. From the results of these tests, there is a decision, namely organizational commitment has an effect on the readiness to implement PP 12 of 2019.

In terms of Government readiness Rokan Hulu Regency in implementing PP No. 12 of 2019 on the aspect of organizational commitment, regional financial administration leaders and employees have committed to realizing success in implementing regional financial management policies based on PP 12 of 2019. This is indicated by a feeling of belonging to the organization by employees, the better employee performance, high employee loyalty to the organization, and high team morale within the organization. The results of this study are in line with research conducted by Marsdenia, and Arthaingran, Mutiha (2016) showing that organizational commitment has a positive effect on accrual-based SAP implementation.

4.5.3 Hypothesis Testing Results Communication to Readiness to Implement PP 12 of 2019

From the data obtained in the table above it can be seen that $t_{count} (3,501) > t_{table} (1.984)$ and $Sig. (0.001) < (0.05)$. This shows that H_0 is rejected and H_2 is accepted. So that the results of this study accept the third hypothesis which states that communication affects the readiness of local governments in implementing PP 12 of 2019.

In terms of the readiness of the Rokan Hulu Regency Government in implementing PP 12 of 2019 on the communication aspect, the local government has carried out socialization and communicated well to employees about the procedures and policies of PP 12 of 2019, because the more communication or socialization is carried out, the better it will be readiness for implementation of PP 12 of 2019. Organizational leaders also provide clear instructions and leaders also evaluate employee performance related to the implementation of PP 12 of 2019. This research also proves that it is necessary to implement correct and timely work reports, a means that helps employees in implementation of PP 12 of 2019, the importance of coordination meetings and the establishment of informal groups within the organization to help smooth the implementation of PP 12 of 2019. The results of this study support previous research conducted by Pratiwi, Annisa Intan, et al, (2017) and Putri, Dewi Utami and Silviana, (2017)) shows that communication has a significant effect on the readiness to implement accrual-based SAP.

4.5.4 Results of Information Technology Hypothesis Testing on Readiness to Implement PP 12 of 2019

From the data obtained in the table above, it can be seen that $t_{count} (5,388) > t_{table} (1.982)$ and $Sig. (0.000) < (0.05)$. This shows that H_0 is rejected and H_2 is accepted. So that the results of this study accept the fourth hypothesis which states that information technology affects the readiness of local governments in implementing PP 12 of 2019.

In terms of the readiness of the Rokan Hulu Regency Government in implementing PP 12 of 2019 on the aspect of Information technology, the local government has ensured that there are adequate information system facilities to carry out tasks and manage financial transaction data in the local government using the right software. Then the local government also has an internet network that can be used as a liaison between work units in sending information data. The computerization of all financial management activities also indicates that the readiness of the local government in implementing PP 12 of 2019 is good, and the accountability report for regional financial management has been generated from an integrated

information system. The results of this study are in line with the research conducted by Ajhar, Akram,

4.5.5 Hypothesis Testing Results of Leadership Style on Readiness to Implement PP 12 of 2019

From the data obtained in the table above it can be seen that $t_{count} (10,600) > t_{table} (1.984)$ and $Sig. (0.000) < (0.05)$. This shows that H_0 is rejected and H_2 is accepted. So that the results of this study accept the fifth hypothesis which states that leadership style affects the readiness of local government in implementing PP 12 of 2019.

In terms of the readiness of the Rokan Hulu Regency Government in implementing PP 12 of 2019 on the aspect of leadership style, the leaders of all regional apparatus organizations (OPD) have socialized the regulation to their subordinates, provided instructions and directions to their subordinates to make technical guidelines for regional financial management related to the implementation of PP 12 of 2019. Then in their routine work, the leadership always evaluates employee performance, always emphasizes the importance of teamwork and always holds meetings and discussions when implementing a policy. The results of this study are in line with research conducted by Putra, I Wayan Gede Yogiswara Darma, and Ariyanto, Dodik (2015) and Sari, Rissa Paramita, (2017) which show that leadership style has a positive effect on accrual-based SAP implementation.

5. Conclusions, Implications and Suggestions

Based on the results of this study, several conclusions can be obtained. First, human resource competence affects the readiness of local governments in implementing PP 12 of 2019 in the regional apparatus of the Rokan Hulu Regency Government. Second, organizational commitment affects the readiness of local governments in implementing PP 12 of 2019 in regional organizations of the Riau Provincial Government. Third, communication has an effect on the readiness of local governments in implementing PP 12 of 2019 in the regional apparatus of the Rokan Hulu Regency Government. Fourth, information technology has an effect on the readiness of local governments in implementing PP 12 of 2019 in regional organizations of the Rokan Hulu Regency Government. Fifth,

This study has several limitations. First, the interview method was not carried out in the study, given the busyness of the respondent. Second, this study uses the variables of human resource competence, organizational commitment, communication, information technology

and leadership style towards local government readiness in implementing PP 12 of 2019, it is estimated that there are still many other variables that are not examined in this study.

Some suggestions are recommended to future researchers. First, this research was only conducted in the Rokan Hulu Regency Government. It is hoped that the next researchers can take a wider population, so that the results can be generalized widely. Second, further researchers are expected to add other variables so that the results can be more accurate and varied. Future researchers are expected to use other methods of data collection, so that the results can be more objective and reliable.

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