The Effect of Human Resource Competence and the Use of Information Technology on the Effectiveness of Accrual Accounting Implementation
(Survey on: Regional Work Unit of Banten, Indonesia)

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Abstract

This study aims to examine and to review the Influence of Human Resource Competence and the Use of Information Technology on the Effectiveness of Accrual Accounting Implementation, a case study on Regional Work of Banten Province. The sample used in this study is a census sample using questionnaires to all regional work of Banten as a data analysis tool. The analytical method used is multiple linear regression analysis using PLS analysis tool consisting of the testing of Outer Model and Inner Model. From the test results with Outer Model, the validity and reliable data are obtained after going through two modifications by removing the indicator that does not meet the validity requirements. Inner test results Model R Square test conclude that the Effectiveness of Accrual Accounting Implementation variable is influenced by the Human Resource Competence variable and the Use of Information Technology as much 36.9%. Goodness of Fit Model shows the value of APC and ARS of 0.002 (below 0.05) meaning that the model corresponds to the data. The result of t test shows the result that the variable of human resource competence is not influential while the the use of Information technology variable has significant effect on the Effectiveness of Accrual Accounting Implementation.

Keywords: Human Resource Competence, Use of Investment Technology and Accrual Accounting Effectiveness.

1. Introduction

The Government Regulation of the Republic of Indonesia Number 71 Year 2010 (Amendment to Government Regulation No. 24 of 2005) concerning the implementation of Governmental Accounting Standards is now based on the accrual basis. This means that all reporting entities, both central government and local governments, are required to implement Governmental Accounting Standards Based on Accruals starting in 2015. After issuing Government Regulation Number 71 Year 2010, the Minister of Home Affairs subsequently issued the Regulation of the Minister of Home Affairs Number 64 Year 2013 regarding the Implementation of Government Accounting Standards Accrual-Based in any Local Government. The explanation of Government Regulation Number 71 Year 2010 is expected to be a guide for local government in the context of the implementation of accrual-based SAP. Law No. 17 of 2003 on State Finance, Law Number 1 of 2004 on State Treasury and Law Number 15 of 2004 on Audit of Responsibility and State Finance Management that in the framework of improving the government system is done through improving the quality of performance, transparency and accountability of government in the field of state finance by issuing the three packages of the law. The Act stipulates that in 2015 the Central Government and the Regional Government shall apply full accrual basis accounting in the presentation of their financial statements. Amriani (2014) defines accrual accounting as an accounting basis whereby economic transactions or accounting events are recognized, recorded and presented in financial statements based on the effect of transactions at the time of the transactions, regardless of when the cash is received or paid. This means that the accrual based accounting is used as the measurement of assets, liabilities and equity of funds that are *international best practice* in modern financial management in accordance with the principle of *New Public Management* (NPM) which prioritizes transparency and accountability of financial management. Romney (2015: 479) states that accrual accounting is a transaction entry made at the end of the accounting period to reflect events that have occurred either for cash that has not been received or not yet disbursed. Accrual based accounting is the recording of transactions conducted during the period when the event occurred, not in the period when receiving or paying cash (Weygandt, 2012).

The iplementation of accrual accounting system, in practice, get many problems but the government still implements it. This is because the accrual accounting implementation provides many benefits for the government such as being able to assess the effectiveness and performance of the organization, better in controlling the costs of the organization (Kordestani & Iranshahri, 2010) producing detailed financial data in terms of tracking the economic occurrence of a transaction so it achieves the transparency, accountability and auditability which are desired by end-users of financial statements as information in making management decisions. Such information would be useful if it could support decision making and be easily understood by users (Huang et al., 1999 in Xu et al, 2003). The number of implementation problems that have been described above is a phenomenon facing

Indonesia today. This phenomenon can not be solved automatically simply by applying a private sector-style accounting system (Siti-Nabiha & Scapens, 2005; Arnaboldi & Lapsley, 2009; and Christensen, 2007), without the support of empirical studies and a strong theoretical foundation, it would have been difficult Carlin, 2005). According to Banten Governor Rano Karno, he acknowledged that Banten Provincial Government is lack of human resources that manage the Regional Finance Accounting System Accrual Based (Banten Hits, 8 Sep 2015). Rano asserted, financial management using accrual-based accounting system will affect the predicate issued by BPK RI to the Government of Banten Province. From a number of problems faced, Rano assumes there are two issues faced by his government "The problem is two, the system and human resources. For the system, we can provide it, but for the human resources, we admit it is still very less," explained Rano to all regional work heads in on the sidelines of the briefing in the discussion of preliminary examination results of Supreme Audit Board Representative of Banten on the Implementation of Accounting Standards Government accrual based in the hall of governor Banten, Practice in the field, implementation is something that is not easy to do. Based on the above description, this research takes the title of the influence of human resource competence and the use of information technology on the effectiveness of accrual accounting implementation in Banten provincial government.

2. Literature Review
2.1. Economic Theory
Economics is the study of individual behavior and society in making choices (with or without money) using limited resources, in the best way or alternative to produce goods and services as satisfying the (relatively) unlimited needs of human beings. From the perspective of economic theory, accountability in the use of resources (accountability) and the performance of public sector organizations can be enhanced by changing the way organizations are managed. Based on the principle of New Public Management, since the 1980s the role of business practice styles in the public sector around the world has been strengthened (Broadbent & Guthrie 2008; Guthrie, 1998).Given the focus of NPM-based practice is to record, to measure and to present economic data from organizations, thus, accounting technology plays a central role. As a consequence, private sector accounting systems (ie, information accruals, activity based on cost systems) are more informative than cash-based systems that are now officially institutionalized into the public sector worldwide (Christensen & Parker 2010). Following developed countries, technology-based NPM programs emphasize the adoption of private-sector style accounting practices, accounting has also been integrated into public sector accounting reforms in developing economies (Sharma & Lawrence 2008).

According to Lapsley and Pallot (2000), NPM philosophy is derived from three paradigms: public choice theory, agency theory and transaction cost economics. They also argue that proponents of public-choice theory suggest that organizational attitudes toward employees as human beings are primarily driven by their own interests (Lapsley & Pallot 2000). Therefore, the implementation of a more informative accounting system is needed to mitigate this trend. In this context, it is necessary to separate within the governing body from providing services and information on costs, subsidy policies and contractual procedures available to the public (Boston et al., 1996).

2.2 Institutional Theory
One of the theoretical frameworks used by accounting scholars to understand accounting change is institutional theory. According to this theory, organizations tend to adopt certain systems, structures, or procedures assessed in their social and cultural environments (Scapens 2006, 96). Therefore, institution is defined as an established order consisting of social practices, restricted rules and standards (Dillard, Rigsby & Goodman 2004, 508). Institutional theory has been used by various studies of public sector accounting reforms in developed and developing countries like the Lapsley & Pallot (2000) study that looked at the effects of applying the accrual regime in New Zealand and the UK; and Canada (Baker & Rennie 2006). In addition, ter Bogt and Van Helden (2000) also investigated the influence of public sector accounting on the actions of managers and politicians in local governments in the Netherlands. In developing countries Nor-Aziah and Scapens (2007) also used Institutional theory to examine the implementation process of private sector accounting technologies adopted by governmental organizations in Malaysia.

2.3 Human Resource Competence
Competence is a collection of technical and non-technical factors such as personality and behavior, soft skills and hard skills possessed by a person. According to Seema Sanghi (2007: 12) competence is the knowledge, skills, abilities, talents, suitability of personal behavior reflected in behavior observed in the workplace and impact on workplace performance.

This is in line with the statement of Harun et al (2012) in his research mentions that the competence of professional accountants will be very necessary to carry out accounting practices. The lack of qualified

accountants will result in delay in applying accrual accounting to the government. Thus, the issue related to human resource competence is very real for the government.

2.4. Information Technology

Information technology according to Bagranof et al (2010: 8) is a system consisting of hardware, software, and other interrelated system components, used by organizations to build computer-based information systems. This is in accordance with the following statement:

Information technology (IT) refers to the hardware, software, and related system components that organizations use to create computerized information systems. Bateman & Snell (2004: 6) argues that information technology is a contemporary term used to explain the combination of computer technology with communication technology as the following statement: "Information technology: a contemporary term that describes the combination of computer technology (hardware and software) with telecommunications technology (data, image, and voice network)".Information technology is the integration and synchronization of various components. The dimensions of information technology are IT Functionaly, IT infrastructure Reliability and IT support effectiveness as a means to conduct financial management activities conducted by accounting entity in the implementation of accrual basis accounting system in Indonesian government.

2.5 The Effectivity of Accrual Accounting Implementation

The word effective comes from the English language "effective" which means success in achieving the goals set. Popular scientific dictionaries define effectiveness as the accuracy of use, results or purpose support. Effectiveness can be seen from different points of view and can be assessed in various ways and has a close connection with efficiency. According to Mahmudi (2005: 92) in his book Public Sector Performance Management, he defines effectiveness as the relationship between output and objectives, the greater the contribution of output to the achievement of objectives is, the more effective the organization, program or activity of the organization will be. Effectiveness focuses on the outcomes (outcomes), programs, or activities assessed. Effective is if the output produced can meet the expected goals (spending wisely). Viewed from the perspective of government science, effectiveness is very important because it is one of the criteria that must be considered in the science of government.

According to Weygandt (2012), Accrual-based accounting is the recording of transactions conducted in the period when the event occurred, not in the period when receiving or paying in cash. While Romney (2015: 479) states that accruals are entries made at the end of the accounting period to reflect events that have occurred either for cash that have not been received or disbursed. So it can be concluded that accrual basis is used for measurement of assets, liabilities and equity of funds. Accrual-based accounting is an international best practice in modern financial management in accordance with the principles of New Public Management (NPM) which prioritizes transparency and accountability of financial management. Accrual-based accounting has many advantages compared to the Cash accounting base and the cash accounting base for Accruals, and this is in line with international best practices development. Recognition and measurement of revenues and costs on a cash basis are made on the basis of cash in and out, while the accrual basis is based on the occurrence of the transaction, regardless of when the cash is received or paid.

2.6 The Effect of Human Resource Competence on the Effectivity of Accrual Accounting Implementation

The implementation of accrual accounting in government is influenced by various factors. One of the key factors in implementing the accrual accounting system is how the quality of human resources is. The quality of human resources can be considered as a wheel drive to carry out government activities in order to realize the government's goals. Pratama (2013) indicates that Human Resource Competence, Public Finance Practices and Regulations affect the implementation of accruals in Indonesia. Another study conducted by Mcleod and Aaron (2014) states that the number of accounting skill staff and leadership decisions significantly influence the implementation of accrual accounting in Indonesia. Problems of competence and other factors also examined by Fard & Nazari (2012) concluded that managerial elements, human resources, rules and regulations, theoretical framework, and accountability culture affect the use of accrual accounting in the public sector.

2.7 The Effect of the Use Information Technology on the Effectivity of Accrual Accounting Implementation

Terminology of information systems means that there is a use of information technology within an organization to provide information to users (Bodnar and Hoopwood, 2010: 3). O 'Brien (1996: 17) states that the fundamental reason for the use of information technology in business is that information technology provides support for information systems to perform its roles, namely: (1) supporting business operations; (2) supporting managerial decision making; and (3) supporting a strategic competitive advantage.

The above statement is in line with some previous research as revealed by Mehrolhassani et al (2015) that the influence of information technology factors on the implementation of accrual accounting is significant.

Information technology is very important in ensuring the successful use and implementation of accrual accounting systems. In fact, most of these studies have placed information technology as a key research variable which is influencial on the effectiveness or successful implementation of the accrual accounting system. Hamisi (2010) examines the relationship between information adoption factors affecting the application of international public sector accounting standards. Thus, it can be concluded that information technology affects the effectiveness of accrual accounting implementation in Indonesian government.

2.8 Research Hypothesis
    Ha1: Human resource competence affects the effectiveness of accrual accounting implementation.
    Ha2: The use of Information Technology affects the effectiveness of accrual accounting implementation.

3. Research Methodology
3.1. Research Design
This study uses the description analysis method that examines the status of human groups, an object, a set of conditions, a system of thought, or a class of events in the present. Descriptive research studies the problems in society as well as the prevailing procedures in society and particular situations, including on relationships, activities, attitudes, views and ongoing processes and the effects of a phenomenon.

3.2 Research Object
The object of the research is event, phenomenon or research problem that has been abstracted into a concept or variable (Arikunto, 2006: 118). The object of this research is the concept of Human Resources Competence, Use of Information Technology and Effectiveness of Accrual Accounting Implementation.

3.3 Research Method
The research method is the methods used in the research (Junjun, 2005: 328), or all of the methods or techniques used to carry out research or operational research (Kothari CR, 2004: 7-8) or the scientific way used to obtain data with purpose and specific purpose (Sugiyono, 2008: 2). The method used in this study is a causal method that aims to examine the influence of Human Resources Competence variables and the Use of Information Technology on the Effectiveness of Accrual Accounting Implementation. The data collection is conducted only once, possibly daily, weekly or monthly, in order to answer the research question (Sekaran, 2010: 119) which is a questionnaire submitted to all regional work unit in Banten.

3.4 Variable Operationalization
3.4.1 Human Resource Competence (X_1)
In this research, the dimensions of human resource competence are:

(1) Knowledge is information that a person has for a particular field, with indicators Analytical thinking, Conceptual thinking and Expertise (ability to analyze, ability to identify, and knowledge in the field of accounting).

(2) Skill is the ability to perform certain tasks both physically and mentally, with indicators of concern for order, initiative and impact and influence (the ability to complete a job, initiative to complete the task without waiting for command and ability to influence others.

(3) Motive is something where someone consistently thinks so that he performs a driving act that will manifest a behavior in order to achieve his goal of satisfaction, with indicators of organizational awareness, relationship building and achievement orientation (Ability to understand positions in the organization, with partners, concern for work).

3.4.2 The Use of Information Technology (X_2)
The dimensions and indicators used in this research for each component of information technology are as follows:
(1). IT Functionaly
    a.Reliability : The ability (capacity, speed, and reliability) to implement the accounting system.
    b.Eficient : The degree of damage, obstacles, IT disturbance when used continuously for a long time.
    c. Maintainability : Time needed to maintain / take care (repair damage, disruption) IT functioning
(2) IT infrastructure Reliability
    a.Availibility of IT infrastructure: Level of availability of the number, type, and capacity of IT infrastructure systems and services that can be used by system users to implement accounting systems
    b.Security of IT infrastructure: The level of security or defense designed by management to protect IT Infrastructure from various threats.
(3) IT support effectivenes

> a. Availability of IT support : Availability level of IT products or services provided by IT group (unit / department / department / division) of IT
>
> b. Utilization of IT support: The frequency of users use IT products or services provided by the IT group (unit / department / department / division) of IT.

3.4.3 The Effectivity of Accrual Accounting Implementation (Y)

The dimensions of effectiveness of accrual accounting implementation in this research are:

1) Produktivity is the ability of the government to generate the quantity and quality of output in accordance with the request of stakeholders or partners of the government.

2) Quality is a value or result relating to products, services, people, processes and government services that meet or exceed expectations. Effesiensi which is the ratio between output and input.yaitu merupakan perbandingan antara output dengan input.

3) Fleksibility is a response to an organization or changes that occur in an organization.

3.5. Population, target population, frame sample and sample

Population according to Sugiyono (2011: 80) is a generalization region consisting of: objects or subjects that have certain qualities and characteristics set by researchers to be studied and then drawn conclusions. By using this definition, the target population (*theoretical population*) in this study is to take all regional work unit in Banten Province amounting to 42 work unit with a sample approach by census i.e the sample obtained by spreading the questionnaire to all work unit and collect it based on the questionnaire obtained.

3.6. Analysis Data Method

3.6.1 Outer Model Test

3.6.1.1 Validity Test

Convergent validity, individual loading of each statement item means assessing the validity of each item statement or the validity of the indicator to know the value of the loading factor indicating the magnitude of the correlation between each indicator. *Discriminant validity*, is if the correlation of the indicator with the construct is higher than the correlation value of the indicator with the other constructs. (Ghozali, 2008: 11). *Internal composite reliability* (ICR) is described by the *composite reliability* table using *cronbach's alpha* and DG rho (PCA) statistics. A construct is said to have good reliability or *composite reliability* if the *Cronbach's alpha* and DG rho (PCA) values are above 0.6 (Yamin & Kurniawan, 2011: 41). *Average Variance Extracted* (AVE) is to find out the magnitude of *variance* that can be explained by items compared to variants caused by *measurement error*. A construct is said to have good *convergence validity* if it produces an AVE value above 0.5.

3.6.1.2 Reliability Test

Reliability indicates the degree of consistency of measurement from one respondent to another or in other words the extent to which the question can be understood so as not to cause a different interpretation in understanding the question. A set of questions to measure a variable is said to be reliable and successfully measure the variables that we measure if the coefficient of reliability is greater or equal to 0.700. Coefficient Reliability Technique for attitude scale is using *Cronbach Alpha* formula if the reliability coefficient is greater or equal to 0.70.

3.7 Inner Model Test

Inner model specifies the relationship between latent variables (structural model) that describes the relationship between latent variables based on substantive theory. If the data has been qualified after evaluating the measurement model, the next step is to evaluate the structural model through the Inner Model stage, which is the phase of hypothesis testing to get the result whether or not the effect of exogenous variable on endogen through testing : (1) Path coefficients, (2) Goodness of Fit model, (3) R-squared value (Chin et al, 2010) (Yamin & Kurniawan, 2011: 21).

Model Equations:

$$EAAI = \rho_1 \, HRC + \rho_2 \, UofIT + \varepsilon_1$$

The significant or insignificant criterion of a construct (exogenous) effect on another construct (endogen) is determined by knowing the coefficient of path of a construct to another construct (t-count), then comparing the path coefficient with t-table of (1.96). Calculation of t-table in obtained by using value α = 5% with CI equal to 95%.

4. Discussion And Results

4.1 Measurement Model Test Results (outer model)

4.1.1 Convergent Validity

Table 1 *Convergent Validity* Test Results (modification 2)
* Combined loadings and cross-loadings *

	HRC	UofIT	EAAI	Type (a	SE	P value
HRC4	0.782	-0.072	0.174	Reflect	0.109	<0.001
HRC5	0.849	-0.138	-0.091	Reflect	0.106	<0.001
HRC7	0.669	0.259	-0.088	Reflect	0.115	<0.001
UofIT1	-0.268	0.729	-0.138	Reflect	0.112	<0.001
UofIT2	0.223	0.811	0.15	Reflect	0.108	<0.001
UofIT3	0.221	0.708	0.068	Reflect	0.113	<0.001
UofIT4	0.19	0.769	0.067	Reflect	0.11	<0.001
UofIT5	0.281	0.763	0.113	Reflect	0.11	<0.001
UofIT6	-0.211	0.689	-0.167	Reflect	0.114	<0.001
UofIT7	-0.179	0.742	-0.078	Reflect	0.111	<0.001
UofIT8	-0.359	0.626	-0.056	Reflect	0.117	<0.001
EAAI1	0.319	-0.534	0.527	Reflect	0.121	<0.001
EAAI2	-0.163	-0.029	0.721	Reflect	0.112	<0.001
EAAI5	-0.039	0.002	0.591	Reflect	0.118	<0.001
EAAI6	0.041	0.03	0.831	Reflect	0.107	<0.001
EAAI7	-0.29	0.44	0.735	Reflect	0.112	<0.001
EAAI8	0.205	-0.062	0.734	Reflect	0.112	<0.001

Source : PLS output

Based on table 1, it is seen that all indicators have fulfilled *convergent validity* because it has *factor loading* value above 0.50 then the data can be seen that considered valid. The following output are the results from the omission of indicators below 0.5 and recalculation.

4.1.2 Discriminant Validity

Discriminant validity test, the reflective indicator can be seen on *cross-loading* between indicator with its construct. An indicator is valid if it has the highest *loading factor* to the target construct compared to the *loading factor* to another construct. Thus, the latent constructs predict indicators on their blocks are better than indicators in other blocks.

Table 2 *Discriminant validity* Test Results
* Combined loadings and cross-loadings *

	HRC	UofIT	EAAI	Type (a	SE	P value
HRC4	0.782	-0.072	0.174	Reflect	0.109	<0.001
HRC5	0.849	-0.138	-0.091	Reflect	0.106	<0.001
HRC7	0.669	0.259	-0.088	Reflect	0.115	<0.001
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UofIT	-0.179	0.742	-0.078	Reflect	0.111	<0.001
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EAAI7	-0.29	0.44	0.735	Reflect	0.112	<0.001
EAAI8	0.205	-0.062	0.734	Reflect	0.112	<0.001

Source : PLS output

From table 2, it can be seen that the correlation of construct of Human Resource Competence with its indicator (HRC4 is 0.782, HRC5 is 0.849, and HRC7 is 0.669)is higher than correlation of Human Resource Competency indicator with other construct, then the correlation construct IT use with indicator (UofTI1 is 0.729, UseofTI2 of 0.811, UseofTI3 of 0.708, UseofTI4 of 0.769, UseofTI5 of 0.763, UseofTI6 of 0.689, UseofTI7 of 0.742, and UseofTI8 of 0.626) is higher than the correlation of IT usage indicators with other constructs. And to construct Effectiveness of Accounting Implementation with EAAI1 indicator is 0.527, EAAI2 is 0.721, EAAI5 is 0.591, EAAI6 is 0.831, EAAI7 is 0.735, and EAAI8 is 0.734) higher than correlation indicator of

Effectiveness of Accounting Implementation with other construct.

Another method to view *discriminant validity* is to look at the *square root of average variance extracted* (AVE) value of each construct with the correlation between the construct and the other constructs in the model, it is said to have a good *discriminant validity* value.

Table 3 *AVE* Test Results

Average variances extracted		
HRC	Use of IT	EAAI
0.593	0.535	0.486

Table 4 *Discriminant validity*Test results

Correlations among l.vs. with sq. rts. of AVEs			
	HRC	UofIT	EAAI
HRC	(0.770)	0.515	0.324
UofIT	0.515	(0.731)	0.524
EAAI	0.324	0.524	(0.697)

Source : PLS output

From table 3 and 4 it can be concluded that the square root of the *average variance extracted* for each construct is greater than the correlation between the one construct and the other constructs in the model. The AVE value based on the above statement is if the constructs in the estimated model meet the *discriminant validity* criteria. The data stated to meet the criteria of validity.

4.1.3 Composite Reliability dan Cronbachs Alpha

To measure internal *consistency* and its value, it should be above 0.60. If all values of latent variables have *composite reliability* or *cronbach alpha* ≥ 0.7, it means that the construct has good reliability or the questionnaire used as a tool in this research has been reliable or consistent.

Table 5. *Composite Reliability* Test Results

Composite reliability coefficients		
HRC	Uof IT	EAAI
0.813	0.902	0.847

Source : PLS output

Table 6 *Cronbachs Alpha* Test rresults

Cronbach's alpha coefficients		
HRC	UofIT	EAAI
0.652	0.875	0.781

Source : PLS output

Based on the table, it is shown that the *composite reliability* test results show satisfactory value because all values of latent variables have *composite reliability* value and *cronbach alpha* value above 0.7 (≥ 0.7). Based on these data, the value of *composite reliability* and the value of *cronbachs alpha* can be said to have good reliability or questionnaire used as a tool in this research has been reliable or consistent.

4.2 Structural Model Test Results/Hypothesis Test (*Inner Model*)

4.2.1 R-square Value

See the value of R-square, the coefficient of determination of endogenous latent construct.

Table 7 R. Square Table

R-squared coefficients		
HRC	UofIT	EAAI
		0.369

Source : PLS Output

The structural model indicates that the model on the *latent* variable is strong because it has a value above 0.33. The effect of independent latent variables model (HR Competence and IT Usage) on the *Effectiveness of Accounting Implementation* gives R-square value of 0.369 which can be interpreted that constructive variability of Accounting Implementation Effectivity which can be explained that the construct variability of Human Resource Competence and IT Usage as muuch 36,9% , while 63.1% is explained by other variables outside of the study.

4.2.3.1   Model Test (Goodness-fit of Model)

There are 3 criteria *model fit indices* or suitability model, they are *Average path coefficient* (APC), *Average R-squared* (ARS) and *Average full collinearity* VIF (AFVIF). The *fit indices model* is a very important measure because it shows the suitability of the model with the data and shows the quality of the model under study. The criteria are *P-value* APC and ARS <0.05 and AFVIF <5, so the fit model matches the existing data. WarpPLS provides *Goodness-fit, Average path Coefficient* (APC) and *Average R-squared* (ARS) with scores of 0.359 and 0.369 respectively and significant at 5% (<0.05) which means the model fit / fit the data. Then the *Average full collinearity* VIF (AFVIF) has a value of 1.480 which means that the model does not contain multicol because its value is below 5 (<5).

Table 8. Fit Model and quality Indeces

Fit model fit and quality indices

Average path coefficient (APC)=0.359, P=0.002
Average R-squared (ARS)=0.369, P=0.002
Average adjusted R-squared (AARS)=0.338, P=0.003
Average block VIF (AVIF)=1.109, acceptable if <= 5, ideally <= 3.3
Average full collinearity VIF (AFVIF)=1.480, acceptable if <= 5, ideally <= 3.3
Tenenhaus GoF (GoF)=0.446, small >= 0.1, medium >= 0.25, large >= 0.36
Sympson's paradox ratio (SPR)=1.000, acceptable if >= 0.7, ideally = 1
R-squared contribution ratio (RSCR)=1.000, acceptable if >= 0.9, ideally = 1
Statistical suppression ratio (SSR)=1.000, acceptable if >= 0.7
Nonlinear bivariate causality direction ratio (NLBCDR)=1.000, acceptable if >= 0.7

4.2.3.2   Hypothesis Test Results (*Path Coefficients*)

Whether it is significant or not significant can be seen from T-table at alpha 0,05 (5%) = 1.96, then T-table compared by T-count (T-statistic). Or it can also compare the value of P-value with alpha 0.05, if P-value is smaller than alpha (0.05) then the hypothesis is accepted.

Table 9. Hypothesis Test Results

Path coefficients			
	HRC	UofIT	EAAI
HRC			
UofIT			
EAAI	0.208	0.509	

P values			
	HRC	UofIT	EAAI
HRC			
UofIT			
EAAI	0.07	<0.001	

Source : output PLS

From the results of hypothesis testing (t test), it can be said that the influence of Human Resource Competence is of 0.07 whereas the use of IT has a significance value of 0.001.

1. The effect of Human Resources Competence on the Effectiveness of Accrual Accounting Implementation shows T table result of 0.208 or P-Value 0.07 greater than 0.005. The results of the data of the PLS concluded that there is no influence or there is a weak influence of competence of human resource development to Accrual Accounting Implementation, it is because the number of human resources contained in Banten province has a good competence that is competence related knowledge and skills to present financial statements according to the rules applied that is accrual-based Public Accountant Profesional Standards, this is supported by the amount of training (Accounting Technical Implementation Guidance) related to the implementation of accrual accounting for employees in regional work unit in Banten and in 2017 Banten province has regained opinions related to the presentation of financial statements ie opinion (Unqualified) from CPC. This study supports research conducted by Mehrolhassani (2015), but does not support Primary research by (2012), Alfian (2014) and Sudaryati (2014)

2. The Effect of Use of Information Technology to Accrual Accounting Implementation shows the value of 0.509 or P-Value <0.001, from the results if the data can be concluded that the use of Information Technology affect the effectiveness of Accrual Accounting Implementation. The effectiveness of accrual accounting in Banten proves will be optimally implemented if supported by computer-based application system to simplify and speed up the work process so as to produce the expected output in accordance with the regulations issued by the government. Thus information technology is needed in the implementation of

accrual accounting. This study is in line with Adventana research (2014) and Mehrolhassani (2015).

CONCLUSSION AND SUGGESTION
1. Conclussion
1. Human Resources Competence has no significant effect on the Effectiveness of Accrual Accounting Implementation. The phenomenon of competent Human Resource needs in implementing accrual accounting based on regional work unit of Banten province has fulfilled the competent Human Resource standard that is with the amount of training which is followed by employee, the training is Accounting Technical Implementation Guidance so that employees can understand the change of accrual basis method well. Human resources competency especially in Banten Provincial Government impact on opinion of financial statement obtained by province of Banten in year 2017 that is Unqualified opinion with standard of financial reporting in accordance with Public Accountan Profesional Standards based on accrual.

2. The use of information technology affects the effectiveness of the implementation of Accrual Accounting, the ineffectiveness of accrual accounting implementation in financial reporting especially in Banten local government is due to lack of support of computer-based application system to simplify and speed up the work process so as to produce output in accordance with regulations issued by the government.

2. Suggestion
1. Banten Provincial Government continues to improve the competence of Human Resources through accounting training, especially at the level of Head of Accounting Division and its subordinates who are responsible for the processing of financial reports in each Regional Device Work Unit in Banten province.
2. The need for enormous support associated with the use of information technology will facilitate the process of preparing accounting reports based on accrual accounting computerized.
3. Increasing the effectiveness of accrual accounting system implementation based on three package of law that is Law Number 17 year 2003 regarding State Finance, Law Number 1 year 2004 concerning State Treasury, and Law Number 15 year 2004 regarding the Audit of Responsibility and State Finance Management.
4. To meet the characteristics of *scientific research* such as *replicability* and *generalibility,* then for further researcher can add other variables that affect the effectiveness of accrual accounting including compliance with regulation, SPIP, leadership commitment, and organizational commitment as a variable in subsequent research.

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