

Factors Affecting Readiness to Apply Accrual-Based Accounting Standards to the Regional Government of Jember Regency.

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ABSTRACT

This study aims to analyze and explain the effect of human resource competence, information technology, and organizational commitment on the readiness to apply accrual-based accounting standards. This study uses quantitative methods with research instruments using questionnaires. The data analysis technique used is multiple linear regression analysis with the IBM SPSS Statistics 16 application. The test is carried out on the variables of human resource competence (X1), information technology (X2), organizational commitment (X3), and readiness to apply accrual-based accounting standards (Y). The results of this study indicate that the competence of human resources has no significant effect, but information technology and organizational commitment have a significant effect on the readiness to apply accrual-based accounting standards.

Keywords : *Human Resources Competence, Information Technology, Organizational Commitment, Government Accounting Standards, Accrual-Based Accounting Standards*