

Implementation of PSAP Number 13 at Arifin Achmad Hospital Riau Province

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Article Info	Abstract
Received : 2021-08-15 Accepted : 2022-01-25 Published : 2022-05-31	This study aimed to determine the effect of Organizational Commitment, Human Resources and Information Systems on the Implementation of PSAP No. 13. The population in this study were employees at the Arifin Achmad Hospital, Riau Province. The population as well as the sample in this study consisted of 15 people in accounting, 13 Treasurers, and 8 people in Planning. This research approach uses quantitative with primary data sources. The analytical method used is Multiple Regression with the help of SPSS 23. The results of statistical tests show that Organizational Commitment and Human Resources (HR) have no significant effect on the implementation of PSAP No. 13, while the Information System has a significant effect on the implementation of PSAP No. 13.
Keywords: implementation of PSAP number 13; Organizational Commitment; human resources (HR); information systems	

INTRODUCTION

The reform of state finances in Indonesia has undergone many changes. So that the Government is required to have a good governance system, by creating transparency, accountability, and effectiveness and efficiency in managing state finances. To realize a good governance system, it is necessary to make changes in the field of financial accounting, as well as apply a standard, guidelines, and principles that become a reference for every government organization in preparing financial reports.

This began with the issuance of Government Regulation (PP) of the Republic of Indonesia (RI) No. 71 of 2010 concerning Government Accounting Standards (SAP) which then brought major changes in the financial reporting system. Application of PP No. 71 of 2010 is a desire from various parties to be able to create a public financial management that is more transparent and can improve public efficiency and effectiveness (Suhartono et al, 2019). Then the Government Regulation (PP) of the Republic of Indonesia No. 23 of 2005 concerning Public Service Agency is an agency within the Government that was formed to provide services to the community in the form of providing goods and/or services without prioritizing seeking profit. The pattern of financial management of the Public Service Agency (BLU) in BLU financial reporting by issuing a special PSAP related to BLU reporting (Kawenas et al, 2018).

The Minister of Finance Issued the Minister of Finance Regulation (PMK) Number 217/PMK.05/2015 concerning the statement of accrual-based Government Accounting Standards (PSAP), namely PSAP No. 13 concerning the presentation of the financial statements of the Public Service Agency (BLU). The application of this PSAP applies to all work units of the central government without exception, including the work units of public service agencies. With this PMK, one of the main reasons why the Government Accounting Standards Agency (KSAP) simplifies the financial reporting of public service agencies, one of which is through the issuance of a special PSAP related to BLU reports, namely PSAP No. 13 concerning the presentation of the financial statements of the Public Service Agency (BLU). Through this simplification, BLU only uses SAP to compile its financial reports, not compiling financial reports based on SAK. The new thing regulated in PSAP Number 13 is regarding the recognition of net income in Operational Cooperation (KSO).

The Public Service Agency (BLU) aims to improve services to the community in order to promote general welfare and educate the nation's life by providing flexibility in financial management based on economic and productivity principles, and the application of sound business practices (Kawenas et al, 2018). In practice, BLU Financial Management Patterns are given flexibility, including exceptions from the general government financial management pattern, for example income that can be directly used for BLU spending without going through ratification by BUN/BUD and carrying out short-term investments (Kawenas et al, 2018). The BLU is given the authority to manage revenue, cash management, investment and determine service cost standards.

BLU has dual status in terms of reporting entities and accounting entities related to its financial statements. Firstly, as a reporting entity, BLU must provide a comprehensive report on the use of all controlled resources to interested parties, external parties, external auditors, and legislative bodies. The accounting and financial statements of BLU as a reporting entity are carried out in accordance with Financial Accounting Standards (PP Article 26 paragraph 2, No. 23 of 2005) issued by the Indonesian Accounting Profession Association. Secondly, as an accounting entity, BLU must prepare financial statements and combine them with the accounting entity that supervises them. The financial statements to be consolidated are prepared in accordance with government accounting standards (PP Article 27, paragraph 7, No. 23, 2005). Therefore, until now the BLU work unit still needs to prepare two types of financial reports, which are financial statements (referring to Financial Accounting Standards) and financial reports (referring to Government Accounting Standards).

The regional public service agency is called the regional public service agency (BLUD). BLUD adopts all existing regulations in BLU, so that in the presentation of its financial statements, it also uses Financial Accounting Standards and Government Accounting Standards. So with the issuance of the Minister of Home Affairs No. 79 of 2018, then BLUDs only use Government Accounting Standards for the presentation of financial statements. One of the public sector organizations in the form of a BLUD is a hospital.

The hospital is one of the institutions that provides services to the community. The hospital as a public entity plays a very important role in improving public health status (Law No. 44 of 2009). When viewed from the legal entity, there are hospitals that are managed by private/private hospitals, and there are also hospitals that are owned by the Government. At this time, government hospitals are transforming into hospitals with the Financial Management Pattern of the Public Service Agency / Regional Public Service Agency (PPK BLU / BLUD). With the Financial Management of BLU/BLUD (Permendagri No. 61 of 2007), it is expected that Government Hospitals are managed with the principles of efficiency, effectiveness and accountability, while still upholding quality health services to the community.

However, here the author is interested in researching Arifin Achmad Hospital in Riau Province as the population of this study, because Arifin Achmad Hospital is one of the largest Government Hospitals in Riau Province. RSUD Arifin Achmad as a BLUD work unit that has an obligation to comply with the rules for preparing financial statements according to PSAP Number 13 in accordance with the provisions in PMK Number 217/PMK.05/2015. In this provision, it is stipulated that financial statements in accordance with PSAP Number 13 must be carried out in the preparation of the 2016 Financial Statements. This is supported by PMK Number 220/PMK.05/2016 Article 11 which states that the preparation of BLU financial statements begins to be carried out in the preparation and submission of financial statements. BLU in 2016. Although actually PSAP No. 13 concerning the presentation of new financial statements began to be implemented in 2019 at the Arifin Achmad Hospital. Therefore, the authors are interested in raising the topic of the implementation of PSAP No. 13 regarding the presentation of financial statements at the Arifin Achmad Hospital when viewed from the various factors that influence it.

There are several factors that affect the implementation of PSAP No. 13 concerning the presentation of financial statements, among others, Organizational Commitment, Human Resources (HR) and Information Systems.

The first factor is Organizational Commitment. Organizational commitment is a condition where an employee sided with an organization and its goals intends to maintain its membership in the organization (Aprianti et al, 2017). According to Aprianti et al (2017), organizational commitment has a positive and significant effect on the readiness to implement PSAP No. 13. Meanwhile Suhartono et al (2019) stated that commitment did not have a positive effect on the readiness to implement PSAP No. 13.

The second factor is Human Resources (HR). Human resources are people who work in an organization or also called personnel, labor, workers or employees. Human resources are potential and function as capital (non-material/non-financial) in business organizations that can manifest into real potential physically and non-physically in realizing the existence of the organization (Yahya et al, 2018). According to research by Aprianti et al, (2017) with research results which found that preparation of human resources had a positive and significant effect on the readiness to implement PSAP No. 13. Meanwhile, Yulianto (2018), finds that human resource competence has no effect on Accrual-Based Government Accounting Standards.

The third factor is the Information System. An information system is a combination of each unit managed by people (people), hardware (hardware), software (software), computer networks and data communication networks (communications), and databases (databases), which collects, transforms, and disseminates information. About organizational forms (Aprianti et al, 2017). According to research by Aprianti et al, (2017) with research results that found that information systems had a positive and significant effect on the readiness to implement PSAP No. 13. Then Suhartono et al (2019), the Information System has no negative effect on the readiness to implement PSAP Number 13.

From the results of previous studies, there are still many inconsistencies in the results. This may be due to the different objects of the research. The difference between this research and previous research are the factors and objects studied. So the results cannot be widely generalized.

Based on the background described above, the purpose of this study is to analyze the effect of Organizational Commitment, Human Resources (HR), and Information Systems on the Implementation of PSAP No. 13.

LITERATURE REVIEW

Statement of Government Accounting Standards (PSAP) No. 13 concerning the Presentation of BLU Financial Statements

Statement of Accrual-Based Government Accounting Standards (PSAP) No. 13 concerning Presentation of Financial Statements for Public Service Agencies aims to simplify the financial reporting of BLU/BLUD agencies (PMK No. 217/PMK.05/2015). The General/Regional Public Service Agency (BLU/BLUD) is an agency within the local government and established to provide services to the community in the form of providing goods and/or services that are sold without prioritizing profit seeking and in carrying out their activities based on the principles of efficiency and productivity (PSAP No. 13). The Regional Public Service Agency (BLUD) is a system implemented by the technical implementing unit of the regional service/agency in providing flexibility in regional financial management patterns in general (Pemdagri No. No. 79 of 2018 article 1 paragraph 1).

Organizational Commitment

Organizational commitment is a condition in which an employee sided with an organization and its goals intends to maintain its membership in the organization (Aprianti et al, 2017).

Human Resources (HR)

Human Resources (HR) are people who work in an organization or also called personnel, labor, workers or employees. Human resources are potential and function as capital (non-material/non-financial) in business organizations that can manifest into real potential physically and non-physically in realizing the existence of the organization (Yahya et al, 2018).

Information Systems

Information system is a combination of each unit managed by people (people), hardware (hardware), software (software), computer networks and data communication networks (communications), and databases (databases), which collects, transforms, and disseminates information. about organizational forms (Aprianti et al, 2017).

Previous Research

The Research on corporate performance has been carried out. Some of them are studies conducted Aprianti et al (2017), organizational commitment has a positive and significant effect on the readiness to implement PSAP No. 13. Meanwhile, Suhartono et al (2019) stated that commitment did not have a positive effect on the readiness to implement PSAP No. 13.

The findings of the research of Aprianti et al, (2017) found that preparation of human resources had a positive and significant effect on the readiness to implement PSAP No. 13. Meanwhile, Yulianto (2018), found that human resource competence has no effect on Accrual-Based Government Accounting Standards.

Then the findings of the research of Aprianti et al, (2017) found that found that information systems had a positive and significant effect on the readiness to implement PSAP No. 13. Meanwhile Suhartono et al (2019), the Information System has no negative effect on the readiness to implement PSAP Number 13.

Hypothesis Development

Organizational Commitment and Implementation of PSAP Number 13

Commitment is a will to work hard in achieving organizational goals, as expressed in the theory of total quality management which unites management functions, which involves all parties in the organization to make program improvements and also requires the concept of commitment (Suhartono et al, 2019).

Organizational commitment is a condition in which an employee sided with an organization and its goals intends to maintain its membership in the organization (Kusuma, 2013). To implement PSAP No. 13 Effectively, employee/organizational commitment is very important to build a positive relationship between employees and the organization. It is because commitment is one of the attitudes that defines loyalty and liking for work.

The findings of the research of Aprianti et al, (2017) prove that organizational commitment has a positive and significant effect on the readiness to implement PSAP No. 13. This means that organizational commitment has a fairly large and very significant contribution to the readiness to implement PSAP No. 13 with the most dominating element, namely normative commitment (Aprianti et al, 2017).

Ha1: Organizational Commitment has an effect on Implementation of PSAP Number 13

Human Resources (HR) and Implementation of PSAP Number 13

Human Resources (HR) are all humans involved in an organization in seeking the realization of the organization's goals (Kusuma, 2013). The readiness of human resources according to is a condition that makes them ready to respond or answer in a certain way to a situation because human resources are the main supporting pillar as well as the driving force of the organization (Aprianti et al, 2017).

The readiness of human resources is the ability to carry out duties and responsibilities given to him with the provision of education, adequate training and experience, which is also supported by total quality management theory (Suhartono et al, 2019). Human resources exist in the most decisive position in improving the quality of a system within the organization. In total quality management theory, employees are burdened with opportunities to be actively involved in the system by developing its capabilities, both managerial and operational implementation capabilities, because the most important target in the theory of total quality management is how to increase the passion and morale of employees as well as develop to have optimal quality. Therefore, qualified human resources can help realize the implementation of PSAP No. 13 effective.

The findings of the research of Aprianti et al, (2017) found that the preparation of human resources has a positive and significant effect on the readiness to implement PSAP No. 13. This means that the readiness of human resources has a very large and very significant influence on the readiness for the implementation of PSAP No. 13 with the most dominating elements of HR readiness, namely motivation, competence, loyalty and organizational culture.

Ha2: Human Resources (HR) has an effect on Implementation of PSAP Number 13

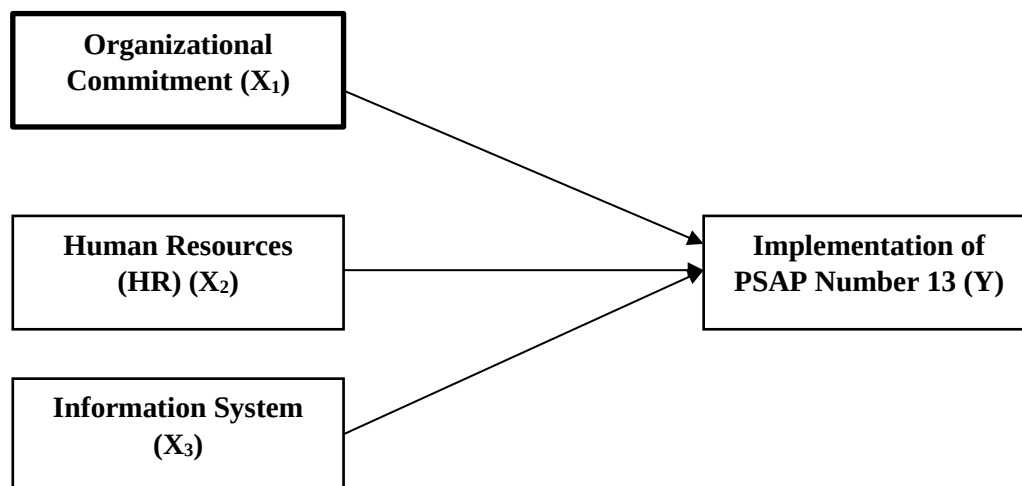
Information System and Implementation of PSAP Number 13

Information System is a combination of each unit managed by people (people), hardware (hardware), software (software), computer networks and data communication networks (communications), and databases (databases), which collects, transforms, and disseminates information about organizational forms (O'Brien, 2006 in Aprianti et al, 2017). This information system is supported by information processing theory (Suhartono et al, 2019). This theory explains how individuals process information, how information enters the mind, how information is stored and disseminated. Then, information is retrieved as a reference for carrying out complex activities such as solving problems and thinking. The process described is the way in which audiences process information received from the media and their environment so as to raise their need for information. To be able to apply PSAP No, in accordance with regulations, it is necessary to prepare a reliable information system.

The findings of the research of Aprianti et al, (2017) found that the information system had a positive and significant effect on the readiness to implement PSAP No. 13. This explains that the information system has a fairly large and very significant contribution to the readiness for the implementation of PSAP No. 13 with the most dominating elements, which are the management information system and training and mentoring (Aprianti et al, 2017).

Ha3: Information System has an effect on Implementation of PSAP Number 13

Based on the explanation above, a research model can be drawn as follows:



METHODS

Data

The population as well as the sample in this research is Arifin Achmad Regional Hospital, Riau Province, which consists of 15 people in accounting, 13 Treasurers, and 8 people in Planning. The sample selection method used the census method. The type of data that the author uses in this study is quantitative data, namely data in the form of numbers or numbers (Sekaran, 2017:94). The source of data in this study is primary data, namely data that refers to information obtained directly (from firsthand) by researchers related to interest variables for certain purposes of the study (Sekaran, 2017: 130).

Operational Definition of Variables and Variable Measurements

The dependent variable used in this study is firm Implementation of PSAP Number 13. Statement of Accrual-Based Government Accounting Standards (PSAP) Number 13 concerning Presentation of Financial Statements for Public Service Agencies aims to simplify the financial reporting of BLU/BLUD agencies (PMK No. 217/PMK.05/2015). The General/Regional Public Service Agency (BLU/BLUD) is an agency within the local government and is established to provide services to the community in the form of providing goods and/or services that are sold without prioritizing profit seeking and in carrying out their activities based on the principles of efficiency and productivity (PSAP No. 13). The Regional Public Service Agency (BLUD) is a system implemented by the technical implementing unit of regional offices/agencies in providing flexibility in regional financial management patterns in general (Pemdagri No. 79 of 2018 article 1 paragraph 1).

In accordance with regulations, work units that implement PPK-BLU/BLUD are given flexibility in financial management, including income and expenditure management, cash management, debt management, investment management and procurement of goods/services, the opportunity to employ non-civil servant professionals. Civil servants, as well as the opportunity to provide compensation for services to employees in accordance with their contributions. BLU/BLUD is a reporting entity because it is a service work unit, although it is not a legal entity that manages separated State/regional assets. Apart from being a reporting entity, BLU/BLUD is also an accounting entity because as the recipient of the APBN/APBD whose financial statements must be consolidated with the accounting entity/reporting entity that are organizationally in charge of it.

The independent variables in this research include Organizational Commitment, Human Resources and Information System. Organizational commitment is a condition in which an employee sided with an organization and its goals intends to maintain its membership in the organization (Kusuma, 2013).

Human Resources (HR) are all humans involved in an organization in seeking the realization of the organization's goals (Kusuma, 2013). The readiness of human resources according to is a condition that makes them ready to respond or answer in a certain way to a situation because human resources are the main supporting pillar as well as the driving force of the organization (Aprianti et al, 2017). High quality human resources can help realize the implementation of PSAP No. 13 effective.

Information System is a combination of each unit managed by people (people), hardware (hardware), software (software), computer networks and data communication networks (communications), and databases (databases), which collects, transforms, and disseminates information. About organizational forms (O'Brien, 2006 in Aprianti et al, 2017). To be able to apply PSAP No, in accordance with regulations, it is necessary to prepare a reliable information system.

Data Analysis

The process of data analysis in this study will be assisted by the spss 23 application. This article presents descriptive statistics to provide an overview of the data which includes the mean, standard deviation, maximum and minimum values of the data. Descriptive statistics are useful for providing an overview of the distribution and behavior of sample data (Ghozali, 2011). This article also uses Validity Test and Reliability Test to test the quality of the data. The validity test uses Bivariate Pearson correlation (Product of Pearson Moment) and Corrected Item-Total Correlation, and Reliability Test using Cronbach Alpha (α) method. A construct or variable is said to be reliable if it gives a Cronbach Alpha value > 0.07 (Nunnally, 1994 in Ghozali, 2011:48).

In addition, the data still does not meet the classical assumptions which are normality, multicollinearity, heteroscedasticity, and autocorrelation tests. Regression analysis is used to test the effect of the independent variable (free) on the dependent variable (bound). This study

uses multiple regression analysis, namely a regression or prediction model that involves more than one independent variable or predictor. The mathematical equation for multiple regression is: $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$

Where: Y = Implementation of PSAP No. 13

α = Constant

β (1,2,3) = Regression coefficient

X_1 = Organizational Commitment

X_2 = Human Resources (HR)

X_3 = Information System

e = error

This article uses the coefficient of determination (R^2) to measure how far the model's ability to explain variations in the dependent variable is. Based on the explanation above, a hypothesis can be accepted or rejected based on the following criteria:

P-value > 0.05, then H_0 is accepted

P-value < 0.05, then H_0 is rejected and H_a is accepted

RESULTS

Results

The variables used in this study include the Implementation of PSAP No. 13, Organizational Commitment, Human Resources (HR), and Information Systems that will be tested descriptively as shown in Table 1 below:

Table 1. Descriptive Statistics Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
TOTAL_Y	36	54.00	70.00	59.0833	5.10672
TOTAL_X1	36	29.00	45.00	35.5833	4.41022
TOTAL_X2	36	16.00	30.00	24.4722	2.44349
TOTAL_X3	36	24.00	40.00	33.0833	3.73688
Valid N (listwise)	36				

Source: SPSS Processed Data

From the test results, it can be concluded that validity test results for each item variable PSAP Implementation No. 13 Regarding the Presentation of BLU Financial Statements, Organizational Commitment, Human Resources (HR), and Information Systems are valid because all item scores obtained have r arithmetic greater than r table with a significance level of 5% where the value of r table is 0.3291 and from the value of r count each question item above is greater than r table.

Table 2. Results of PSAP Implementation Validity Test No. 13 About Presentation of BLU(Y) Financial Statements

Question Items	R count	R Table
Y.1	0.882	0,3291
Y.2	0.866	0,3291
Y.3	0.827	0,3291
Y.4	0.908	0,3291
Y.5	0.613	0,3291
Y.6	0.470	0,3291

Y.7	0.913	0,3291
Y.8	0.814	0,3291
Y.9	0.913	0,3291
Y.10	0.812	0,3291
Y.11	0.913	0,3291
Y.12	0.827	0,3291
Y.13	0.606	0,3291
Y.14	0.564	0,3291

Table 3. Organizational Commitment Validity Test Results (X1)

Question Items	R count	R Table
X1.1	0.359	0,3291
X1.2	0.569	0,3291
X1.3	0.493	0,3291
X1.4	0.833	0,3291
X1.5	0.871	0,3291
X1.6	0.814	0,3291
X1.7	0.412	0,3291
X1.8	0.620	0,3291
X1.9	0.661	0,3291

Table 4. Results of Human Resources (HR) Validity Test (X2)

Question Items	R count	R Table
X2.1	0.521	0,3291
X2.2	0.742	0,3291
X2.3	0.773	0,3291
X2.4	0.750	0,3291
X2.5	0.351	0,3291
X2.6	0.654	0,3291

Table 5. Information System Validity Test Results (X3)

Question Items	R count	R Table
X3.1	0.701	0,3291
X3.2	0.527	0,3291
X3.3	0.710	0,3291
X3.4	0.648	0,3291
X3.5	0.846	0,3291
X3.6	0.936	0,3291
X3.7	0.876	0,3291
X3.8	0.872	0,3291

Reliability test was conducted to assess the consistency of the research instrument. A research instrument can be said to be reliable if the Cronbach Alpha value is above 0.70. The followings are the results of the reliability testing of PSAP No. 13 Implementation variables regarding the Presentation of BLU Financial Statements, Organizational Commitment, Human Resources (HR), and Information Systems.

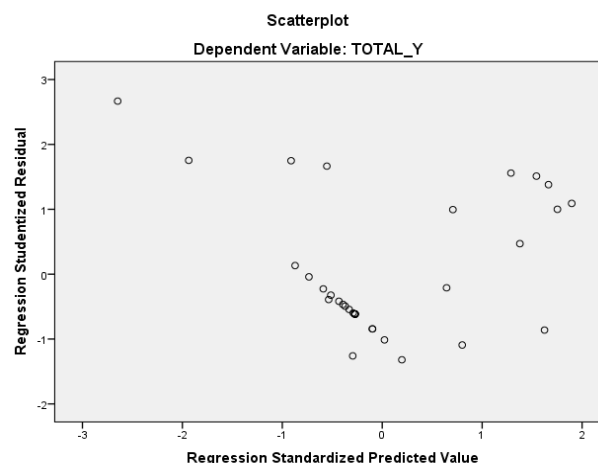
Table 6. Reliability Test Results

Variable	amount	Cronbach's Alpha	description
Y	14	0.944	Reliable
X	9	0.815	Reliable
X	6	0.703	Reliable
X	8	0.900	Reliable

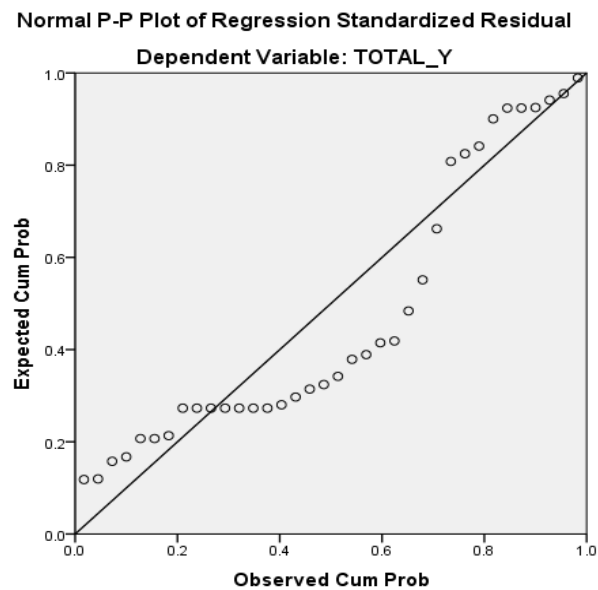
The results of the multicollinearity test for calculating the tolerance value on the results of data analysis obtained the VIF value for the Organizational Commitment variable of 1.611 with a tolerance value of 0.621. The VIF value for the Human Resources variable is 1.609 with a tolerance value of 0.621. The VIF value for the Information System variable is 1.002 with a tolerance value of 0.998. This can be seen from the VIF value less than 10 and the tolerance value greater than 0.1. Thus, the regression model in this study can be said to be good because it shows no correlation between the independent variables.

A good regression model is a regression that is free from autocorrelation. The method used to detect the presence or absence of autocorrelation in this study was the Durbin Watson test with the help of SPSS. The results obtained with a d value of 1,740 turns out to be greater than the upper limit (dU) which is 1.6539 and less than $4 - 1.6539$ ($4 - dU$) or $1.6539 < 1.740 < 4 - 1.6539$ so that the final result is $1.6539 < 1.740 < 2.3461$ or $dU < d < 4 - dU$. So it can be concluded that there is no autocorrelation either positive or negative so that H_0 is accepted and suitable for use in research.

From Figure 1, it can be seen that the dots spread randomly, not forming a certain clear pattern. Spread both above and below the number 0 on the Y axis. This means that there is no heteroscedasticity in the regression model, so that the regression model is suitable for predicting the implementation of PSAP No. 13 concerning the Presentation of BLU Financial Statements based on the input of the independent variables.



The regression model in this study meets the assumption of normality. Based on the research data held, the following graph of the normality probability plot is presented as follows:



The results of the regression analysis are presented in Table 7:

Table 7. Results of Regression Analysis

		Coefficients ^a				
		Unstandardized		Standardized		
		Coefficients		Coefficients		
		Std.				
Model		B	Error	Beta	t	Sig.
1	(Constant)	17.044	7.442		2.290	.029
	TOTAL_X1	.162	.160	.140	1.012	.319
	TOTAL_X2	.072	.289	.034	.249	.805
	TOTAL_X3	1.043	.149	.764	7.005	.000

The regression equation obtained is as follows:

$$Y = 17.044 + 0.162 X_1 + 0.072 X_2 + 1.043 X_3$$

The value of the coefficient of determination is 0.585. This figure explains that 58.5% implementation of PSAP No. 13 regarding the presentation of BLU Financial Statements. It is influenced by Organizational Commitment, Human Resources, and Information Systems, while the remaining 41.5% PSAP No. 13 Concerning the Presentation of Financial Statements is influenced by other variables.

From the results of data processing, the calculated F value is 17,445 with sig at p-value = 0, this number is smaller than = 0.05. These results indicate that the proposed regression model is feasible to use to see the relationship between the independent variable and the dependent variable in accordance with the proposed hypothesis.

DISCUSSION

The Effect of Organizational Commitment on Implementation of PSAP Number 13

From the results of testing the first hypothesis, regarding the effect of Organizational Commitment (X_1) on the Implementation of PSAP No. 13 (Y), it can be seen that $t_{\text{count}} < t_{\text{table}}$ ($1.012 < 2.037$) with a significance value of 0.319 and an error rate (alpha) of 0.05. Then the decision H_{a1} is rejected and H_{o1} is accepted. Statistical results show that Organizational Commitment has no significant effect on the Implementation of PSAP No.13.

This finding is consistent with the results of previous research by Suhartono et al (2019), which stated that commitment has no effect on readiness for the implementation of PSAP No. 13. This shows that PSAP Number 13 has become a regulation or procedure that has been established and must be implemented so that employees just carry it out with their routines, the results of the study show that there is no high organizational commitment to be ready to implement PSAP Number 13.

This study is also in line with the results of research conducted by Purwaningrum (2017) which explains that organizational commitment has no effect on the implementation of accrual-based SAP. This indicates a variety of factors that make organizational commitment not affect the application of accrual-based accounting, such as organizational policies that are not in line with employee expectations, lack of awareness of employees in the organization, lack of leadership communication with employees. Commitment can be realized if individuals in the organization carry out their rights and obligations in accordance with their respective duties in the organization.

The Effect of Human Resources (HR) on Implementation of PSAP Number 13

From the results of testing the second hypothesis, regarding the influence of Human Resources (HR) (X_2) on the Implementation of PSAP No. 13 (Y), it can be seen that $t_{\text{count}} < t_{\text{table}}$ ($0.249 < 2.037$) with a significance value of 0.805 and an error rate (alpha) of 0,05. Then the decision H_{a2} is rejected and H_{o2} is accepted. Statistical results show that Human Resources (HR) has no significant effect on the implementation of PSAP No. 13.

This finding is consistent with the results of previous research Purwaningrum (2017), which states that the Quality of Human Resources has no effect on the implementation of accrual-based SAP. This shows the limited ability of employees who work in finance/accounting, not all of whom have an accounting education background so that training on the application of accrual-based government accounting standards is still needed to support its implementation and work experience also makes them proficient in their work. And this was also proven at the Arifin Achmad Prov. Riau, especially in the field of accounting, there are employees with various levels of education, not only bachelor's in accounting, but there are several employees who have bachelor's in management, Taxes, and Public Health.

According to Suhartono et al (2019), the readiness of human resources is one of the most important organizational elements. Therefore, the management of human resources must be carried out as well as possible in order to make an optimal contribution in achieving organizational goals.

The Effect of Information System on Implementation of PSAP Number 13

From the results of testing the third hypothesis, regarding the influence of Information Systems (X_3) on the Implementation of PSAP No. 13 (Y), it can be seen that $t_{\text{count}} > t_{\text{table}}$ ($7.005 > 2.037$) with a significance value of 0.000 and an error rate (alpha) of 0.05. Then the decision H_{a3} is accepted and H_{o3} is rejected. Statistical results show that the Information System has a significant effect on the implementation of PSAP No. 13.

This finding is consistent with the results of previous research by Aprianti et al. (2017), which stated that Information Systems had an effect on the readiness to implement PSAP No. 13. This shows that the information system contained in the BLUD Hospital Arifin Achmad Prov. Riau has a fairly large and very significant influence on the readiness to implement PSAP No. 13. Management of a good management information system at the BLUD Hospital Arifin Achmad Prov. Riau is a supporter of the successful implementation of PSAP No. 13 was achieved effectively.

CONCLUSIONS AND SUGGESTIONS

Conclusion

The results of this study indicate that Organizational Commitment has no significant effect on the implementation of PSAP No. 13. Human Resources (HR) has no significant effect on the implementation of PSAP No. 13 while the Information System has a significant effect on the implementation of PSAP No. 13.

Suggestion

For further researchers, it is hoped that they can review other factors that affect the implementation of PSAP No. 13, because in this study the independent variables used were only Organizational Commitment, Human Resources (HR), and Information Systems. It is also hoped that future researchers can use a wider sample with a larger number of respondents so that they can provide a more complete picture of the Implementation of PSAP No. 13. For Arifin Achmad Hospital, Riau Province, it is suggested to be able to improve Human Resources by providing education and training in financial management for local governments, especially regarding PSAP No. 13 concerning the Presentation of BLU Financial Statements.

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