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**6 Model of Prediction of Behavioral Use of Accrual Basis Accounting Information on Local Governments in Indonesia 'Ratno Agriyanto, 2Abdul Rohman and 2Dwi Ratmono**

'Walisongo State Islamic University, Walisongo Street No. 3-5, Tambakaji, Ngaliyan, Semarang, 50185 Central Java, Indonesia 2Faculty of Business and Economics, Diponegoro University, Erlangga Tengah Street No. 17, Pleburan, Semarang, 50241 Central Java, Indonesia Abstract: This study investigates the behavior of internal users in using accrual accounting information for decision-making with the antecedents of

**7 attitude, subjective norm, perceived behavior control and intention use of**

accrual accounting information. The accrual

**1 accounting information** describes **the usefulness of** the implementation of **accrual basis accounting for** government institution. **The main**

**7 research model is** developed **based on the** Theory **of** Planned Behavior **(TPB).** **The** population target **is**

all financial managers of local governments that have been implementing accrual basis accounting in Indonesia. Questionnaires were distributed to 195 financial managers of which 146 were returned. The results show that the measurement model and structural model are acceptable. Hypothesis testing results show that TPB can explain the behavioral use of accounting information for decision-making in local government institutions in Indonesia. A number of limitations and implications is finally discussed. Key words: Accrual basis accounting, government institution, decision-making, TPB, distributed, institutions  
INTRODUCTION In the last three decades, government organizations in the world were preoccupied with

the implementation of accrual basis accounting. Although, there are still debates regarding the usefulness of the implementation, the government of Indonesia have specified all government entities to implement accrual basis accounting since 2015. Conceptually, Guthrie states that there is still a controversy on the accrual implementation of Australian government. The proponents argue that accrual basis accounting helps in focusing on the distributed resources corresponding to the period in which they are produced or consumed, making it convenient to more accurately calculate the cost of services and service fees that are likely to accurately reflect the effective and efficient services, Conversely, the opponents argue that the implementation of accrual accounting can possibly make the government preoccupied with administrative matters and loss of objectives of government services. It IS also apparent that the unsuccessful implementation of the accrual basis accounting for government organizations is caused by several reasons, including the lack of budgetary pressures; the lack of top management commitment; little attention to the process of change; the retaining of traditional compensation scheme by the government; the lack of notice to the training employee and no effect of

**4the adoption of the accrual basis accounting on the improvement of**

government services (Bogt and Helden, 2000; Baboojee, 2011; Hyndman and Connolly, 2011). Researches by Jagalla et al. (2011), Sousa et al. (2013), Kober et al. (2010), Anessi-Pessina and Steccolini (2007), also provide support

**20for the implementation of the accrual basis accounting**

at government organizations. Some have examined the relevance of accounting information (Khanagha, 2011; Lutfi et al., 2016; Susanto, 2017; N apitupulu and Situngkir, 2016; Susanto, 2016; Barns et al., 2017). Paulsson (2006) finds that the accrual accounting information on the Government of Sweden is rarely used for budget decisions and policy making. Cohen et al. (2013) on Greek government also finds that the accounting information generated from cash basis accounting system is more used than that from the accrual basis accounting system. Other studies, however, have found the contrary (Aljarde and Montes inos , 2004; Kober

**10et al., 2010; Jagalla et al., 2011 ; Nogueira and Jorge, 2012; Nogueira et al., 2013;**

Sousa et al., 2013). Corresponding Author: Ratno Agriyanto, Walisongo State Islamic University, Walisongo Street No. 3-5, Tambakaji, Ngaliyan, Semarang, 50185 Central Java, Indonesia 7280 The fact that the Indonesian Government Organizations implements accrual accounting basis in the midst of debate

**1about the usefulness of the accrual basis accounting information for decision making is the**

core problem of this research. Therefore, this research aims to investigate the effect of the

9 **behavioral use of accrual accounting information on** decision making at **government** organizations **in Indonesia.**

15 **Literature review and hypotheses Theory of Planned Behavior (TPB): The Theory of Planned Behavior**

(TPB) has been adopted by a variety of disciplines including the field of behavioral accounting (Buchan, 2005; Carpenter and Reimers, 2005). It was first proposed by Ajzen (1991) stating that an individual behavior can be predicted by behavioral intention and perceived behavioral control. Behavioral intention is the desire to perform the behavior. It has three antecedents in the forms

8 **of attitude, subjective norm and perceived behavioral control.** Attitude is **the** amount **of**

affection that is perceived by an individual. Subjective norm is an individual's perception or view of other's beliefs.

17 **Perceived behavioral control is the perception on how difficult it is to perform** a certain **behavior.**

Primarily, an individual's ability to control the behavior is a factor that influences the behavior itself. The basic assumption of TPB is that not all behavior is under full control of an individual. It is because personal and external limitations may interrupt behavioral performance. Moreover, in performing a behavior, individuals are constrained by time and resources. Furthermore, Ajzen (1991) states that the belief

4 **in the** usefulness **of the implementation of accrual accounting**

at government institutions is likely to affect the attitude of internal users of government financial reports. This attitude can be realized in the form of 'good or not good' evaluation in using the accrual basis accounting information. The use of accrual basis implementation refers to how the information on the financial reports of accrual basis is used as a basis for decision-making by internal users of government institutions in Indonesia. Using the TPB as the foundation, it is expected that the belief of individuals in objects or behavior determine the actual behavior after experiencing attitude and intention. In line with this, several studies revealed that the belief in an object or behavior influences the attitudes (Fishbein and Ajzen, 1975; Ajzen, 1991; Kouthouris and Spontis, 2005; Demir, 2010; Zemore and Ajzen, 2014). • HI: There is an effect of belief in the usefulness of accrual accounting at government institutions on the attitude in using accrual accounting information On another aspect, attitude through intention is a strong predictor of behavior (Ajzen, 1991). In accounting information context, attitude is developed in the form of 'good or not good' evaluation on the

behavioral use of accrual accounting information. Attitude toward behavioral use of accrual accounting information is likely to engage the users in the two poles of good or bad; detrimental or beneficial; like or dislike; pleasant or unpleasant; helpful or unhelpful opinion to use accrual accounting information for decision making. Intention is a desire of individuals to perform the behavior. Moreover, Sheppard et al. (1988), Chiou (1998), Kouthouris and Spontis (2005), Ajzen (1991) in their studies discovered that the attitude toward behavior affects the intention: • H2: There is an effect of attitude use of accrual accounting information on the intention use of accrual accounting information Subjective norm through intention

11 **is a strong predictor of behavior (Ajzen,**

1991). Subjective norm, an important aspect

11 **to perform or not to perform** a particular **behavior is the** perception or insight of

belief of people or groups. In this study, the key people are the internal users of government accounting information (e.g., managers, internal auditors, external auditors and peers) who are capable of influencing the behavioral use of accounting information for decision-making. Several studies discovered that subjective norms affect the behavioral intention (Ajzen, 1991; Kouthouris and Spontis, 2005; Fishbein and Ajzen, 1975; Okun and Sloane, 2002; Zemore and Ajzen, 2014): • HJ: There is an effect of subjective norm use of accrual

12 **accounting information on the** intention use **of** accrual **accounting information The**

intention and behavioral use

3 **of accrual accounting information for decision-making** highly depends on **the**

capability of information users to perform behavioral control. Perceived behavioral control is the resources and opportunities possessed by an individual to determine the behavior completion in a certain limit.

16 **Perceived behavioral control refers to the perceived ease or difficulty** in doing **the behavior.** Kouthouris **and**

Spontis (2005), Ajzen (1991), Demir (2010), Zemore and Ajzen (2014) proved that the perceived behavioral control affects the intention and behavior: • H; There is an effect of perceived behavioral control use of accrual accounting information on the intention use of accrual accounting information • H5: There is an effect of perceived behavioral control use of accrual accounting

3 **information on the** behavioral use **of accrual** accounting **information for**

### decision-making

Equally important, behavior can be predicted by an individual's intention. Intention and behavior have a significant difference in term of the performance. Intention is the willingness of an individual to perform a behavior while behavior is an actual action performed as a response to a certain situation. Behavioral use of accrual accounting information is to be predicted by the intention use of accrual accounting information. Intention use of accrual accounting information shows how strong the financial report user's desire is in using the accrual accounting information as the base of decision-making. Sheppard et al. (1988), Buchan (2005), Fishbein and Ajzen (1975), Demir (201 0), Zemore and Ajzen (2014) confirmed that intention affects the behavior. • H6: There is an effect of the intention use of accrual accounting

### 3information on the behavioral use of accrual accounting information for decision-making

**MATERIALS AND METHODS** Sampling: The population was the government of Semarang and Banyumas. The target population was the financial managers of local government. The sample was taken from the list of structural positions that allow greater involvement in the financial management of local government. The sampling process was performed through purposive sampling using two criteria. The first criterion includes the internal users of financial report in managerial level of local government organization having implemented accrual basis accounting and the second criterion includes the users obtaining incomes from the provided services. Out of 195 questionnaires distributed, 152 questionnaires were returned and only 147 were eligible for processing. The empirical research model was processed using WarpPLS Version 0.4. Measurement of variables: This research had 6 variables including the Belief of Usefulness accrual accounting (BeU), Attitude Use of accrual accounting information (AtU), Subjective Norm Use of accrual accounting information (SNU), Perceived Behavioral Control Use of accrual accounting information (PBCU), Intention Use of accrual accounting information (IU) and Behavioral Use of accrual accounting information (BU).

### 19All items were ranked using a Likert scale ranging from strongly unfair (1) to strongly

fair (7). Fig. 1: Model of the study The Belief in the Usefulness of accrual accounting (BeU) was measured using 6 items adapted from

### 5Anessi-Pessina and Steccolini (2007), Sousa et al. (2013) and

Jagala et al. (2011) presented as transparency and accountability; matching method principal; full payment; better information of assets; credit accountability and enhanced information of governmental finance. Attitude Use of accrual accounting information (AtU) was measured using 3 items displayed as preference in using the information, opinion of accrual based decision-making and the idea of using accrual accounting information at local government. Subjective Norm Use (SNU) was measured using 2 items, i.e., key people opinions and supports in using accrual accounting information for decision-making. Perceived Behavioral

Control Use (PBCU) was measured using 2 items authority and technical skill in using accrual accounting information for decision-making. Intention Use (IU) was measured using 3 items presented as information; the use and the unavailability of information about accrual accounting for decision-making. These variables were measured by questions adapted from Demir (2010). Behavioral Use of accrual accounting information (BU)

**5 was measured using 5 items** adapted from Ross **et al.** (2009), Andriani **et al.**

(2010), Kober et al. (2010),

**10 Nogueira et al. (2013), Sousa et al. (2013)**

and Paulsson (2006), i.e., accrual accounting information used for regional work units (Satuan Kerja Perangkat Daerah/SKPD) measurement and planning estimation; credit information used for credit movement planning; asset reduction information used for service unit cost calculation and asset value information for decision-making (Fig. 1). **RESULTS AND DISCUSSION** Validity and reliability: The result of construct reliability and average variant extracted of each construct shows that the composite value of reliability coefficient for all

**18 variables is** greater than **0.70** and **the value of Cronbach's alpha** coefficient of all **the indicators is**

Table 1: Validity and reliability testing Latent variable Loading BeU (Composite reliability ~ 0.907; AVE ~ 0.619) 1 0.828 2 0.830 3 0.801 4 0.781 5 0.764 6 0.710 AtU (Composite reliability ~ 0.869; AVE ~ 0.689) 1 0.819 2 0.862 3 0.809 SNU (Composite reliability ~ 0.917; AVE ~ 0.847) 1 0.920 2 0.920 PBCU (Composite reliability ~ 0.934; AVE ~ 0.877) 1 0.936 2 0.936 IV (Composite reliability ~ 0.909; AVE ~ 0.770) 1 0.858 2 0.930 3 0.841 BU (Composite reliability ~ 0.961; AVE ~ 0.830) 1 0.920 2 0.935 3 0.923 4 0.917 5 0.858  
BeU: Belief of Usefulness accrual accounting; AtU: Attitude Use of accrual accounting information; SNU: Subjective Norm Use of accrual accounting information; PBCU: Perceived Behavioral Control

**2 Use of accrual accounting information;** IU: Intention Use **of**

accrual accounting information; BU: Behavioral Use of accrual accounting information Table 2: Goodness of fit Indicator Average Path Coefficient (APC) Average R'

**21 (ARS) Average Adjusted R' (AARS) Average VIF (AVIF) (AFVIF) Average full collinearity VIF**

Result = 0.357,  $p < 0.001 = 0.425$ ,  $p < 0.001 = 0.417$ ,  $p < 0.001 = 1.627$ , acceptable if ~5, ideally  $d3 = 1.975$ , acceptable if ~5, ideally  $< 3.3$  greater than 0.70. It means that the item indicators are reliably qualified. The



table above shows that the value of the loading factor of all the indicators is greater than 0.70, significant level  $<0.05$  and has a value of AVE  $>0.50$ . From the results, it is concluded that the research instrument has met the elements of convergent validity so that the instrument can collect data on the same pattern to measure the same construct (Table 1). Goodness of fit

**5test: To determine the accuracy of the model with the research data, the**

goodness-of-fit testing was conducted. The table shows that the research model has met the criteria of goodness of fit model. It is seen that APE = 0.357, ARS = 0.425,  $p<0.001$ , A VIF = 1.627, VIF = 1. Furthermore, this model passes the test of non-response bias and the test of robustness (Table 2). Table 3: Hypothesis testing Path to Variables BeU AtU SNU PBCU IU BU BeU AtU SNU PBCU IV BU R' 0.562\* 0.245\* 0.316 0.177\*\* 0.570' 0.216\* 0.372' 0.664 0.293\*\*\*

**14\*p<0.01 (two-tailed), \*\*p<0.05 (two-tailed), \*\*\*p<0.10 (two-tailed).**

BeU: Belief of Usefulness accrual accounting; AtU: Attitude Use of accrual accounting information; SNU: Subjective Norm Use of accrual accounting information; PBCU: Perceived Behavioral Control

**2Use of accrual accounting information; IU: Intention Use of**

accrual accounting information; BU: Behavioral Use of accrual accounting information Hypothesis testing: Based

**8on the results of the data processing, the following is the results**

of hypothesis testing. Table 3 shows the relationship between variables. The hypothesis of the relationship between the belief

**4in the usefulness of accrual accounting and attitude use of accrual accounting information**

is accepted with the value of  $\sim 0.562$  and  $p<0.01$ . It means that there is an effect of = the

**1belief in the usefulness of accrual accounting on the attitude use of**

accrual accounting information. The hypothesis stating that there is an effect of attitude use of accrual accounting information on the intention use of accrual accounting information is accepted. This is indicated by the value of  $\sim 0.245$  and  $p<0.01$ . The third hypothesis stating that there is an effect of subjective norm use of accrual accounting information on the intention use of accrual accounting information is accepted as

indicated by the value of  $\beta = 0.177$  and  $p < 0.05$ . The next hypothesis about the relationship between perceived behavioral control use of accrual accounting information and intention use

**2 of accrual accounting information with the value of**

$\beta = 0.570$  and  $p < 0.01$  is accepted. It means that there is an effect of perceived behavioral control use of accrual

**12 accounting information on the intention use of accrual accounting information. The**

hypothesis stating that there is an effect of perceived behavioral control use of accrual accounting information on behavioral use of accrual accounting information for decision-making is accepted. This is indicated by the value of  $\beta = 0.570$  and  $p < 0.01$ . The hypothesis of the relationship between intention use of accrual accounting information and behavioral use of accrual accounting information is accepted with the value of  $\beta = 0.372$  and  $p < 0.01$ . It means that there is an effect of the intention

**2 use of accrual accounting information on behavioral use of**

accrual accounting

**2 information for decision-making. CONCLUSION The result of**

this study contributes to the controversial academic problems regarding the usefulness of accrual accounting implementation for public sector. This study supports the implementation of accrual accounting in government institution. High trust to the usefulness of accrual basis accounting is an indication

**1 that the implementation of accrual basis accounting for local governments in**

Indonesia can support New Public Management (NPM) concept in the management of public sector organizations. Public sector management using NPM prioritizes the principles of efficiency, effectiveness, transparency and accountability (Palot, 1992; Lapsley, 1999; Likierman, 2000; Mellett et al., 2009). The concern about losing objectives of government service over the implementation of accrual accounting is not proven in the study involving Indonesia's local government. Instead, this study provides confidence that the

**20 implementation of accrual accounting for local governments**

are beneficial in terms of transparency and accountability; matching method principle; remuneration accuracy; enhanced information from assets; credit accountability and enhanced information of

governmental finance. LIMITATIONS This study is limited in several ways. First, the participation of leaders of local government entities was very low. Second, this study was carried out at local government which has implemented the accrual basis accounting prior to 2015. Third, this study only disclosed the facts about the usefulness of implementing accrual accounting based on behavioral use of accounting information for decision-making. RECOMMENDATIONS Further studies are needed to observe the

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