

ABSTRACT

After the issuance of Government Regulation No. 71 2010, the government especially local governments are required to implement Accrual Based Governmental Accounting Standards no later than 5 years, ie by 2015. Nevertheless, some government institutions have not implemented fully. There are various factors affecting the government readiness in implementing the Accrual Based Governmental Accounting Standards.

The purpose of this study was to determine how the quality of human resources, supporting devices, leadership style, and the implementation of Accrual Based Governmental Accounting Standards in Bandung City Government. The study also aimed to determine the effect of the quality of human resources, supporting devices, and leadership style on the implementation of Accrual Based Governmental Accounting Standards in Bandung City Government, either simultaneously or partially.

The hypothesis in this study were tested using Multiple Linear Regression Analysis. A total of 23 works unit (SKPD) defined as a population. By using census sampling obtained a sample of 138 people across the finance department personnel. They are the heads of sub-section, and the finance department staff.

The results showed that the quality of human resources and supporting devices, partially have a significant influence toward in a positive, while the leadership style has no effect on the implementation of Accrual Based Governmental Accounting Standards in Bandung City Government. However, simultaneously, quality of human resources, supporting devices, and leadership style have a significant influence on the implementation of Accrual Based Governmental Accounting Standards in Bandung City Government.

This research has strong implications for the government. This can help them prepare and develop personnel through socialization and intensive training, so that they have the competence as the executor of Accrual Based Governmental Accounting Standards.

Keywords: *Human Resources Quality; Supporting Devices; Leadership; Governmental Accounting Standards; Accrual Basis*