

**PERAN TEKNOLOGI INFORMASI DAN PENDIDIKAN DALAM PENERAPAN
AKUNTANSI BERBASIS AKRUAL PADA PEMERINTAH DAERAH KABUPATEN
GORONTALO UTARA**

Ilyas Lamuda, Universitas Gorontalo
Email : illyaslamuda@gmail.com

ABSTRACT

The change of government accounting standards to the accrual base will bring impact on the state's financial management. The success or failure of accrual-based accounting implementation in the government is not separated from the role of the unit of work and the influence of the factors in the unit of work. The regional financial agency of Gorontalo Utara Regency is one of the government agencies that are required to immediately implement an accrual based accounting system.

The purpose of this research is to know the role of information technology and education in the application of accrual based accounting in the local government of Gorontalo Utara Regency

The results showed that information technology was positively and significantly influential on the implementation of the accrual-based accounting system, while education was positively and significantly influential on the application of the accrual-based accounting system and the test result rate of coefficient of determination shows that the accrual-based accounting system existing at the regional financial agency of Gorontalo Utara is influenced by the information technology and education variable at 71.5% and the remaining 28.5% is influenced by Other variables that have not been studied in this research include working unit size, consultant support and the experience of running a cash base towards accruals.

Keywords: Information Technology; Education; Accrual Based Accounting System.