

The Antecedent Variables of Government Financial Accounting System (SAKD) Implementation and Its Consequences: Empirical Study on the Device of Regional Coordinating Agency for Development of Cross County, City Region III Central Java Province, Indo

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Abstract : This study examines the antecedent variables of Government Financial Accounting System (SAKD) implementation and its consequence. The antecedent variables are: decentralization of decision making, adaptation, and the manager support. The consequences are satisfaction and performance officer. This research represents the empirical test which used convenience sampling technics in data collection. The data were collected from 167 officers of local government in the Regional Coordinating Agency for Development of Cross County/City Region III Central Java Province. Data analysis used Structural Equation Model (SEM) with the AMOS 18.0 program. The result of hypothesis examination indicates that six raised hypothesis are accepted and two hypothesis are rejected.

Keywords : decentralization of decision making, adaptation officer, manager support, implementation of Government Accounting Financial System (SAKD), satisfaction and performance officer

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