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Effect of Organizational Culture, Competence of Human Resources and Professionalism Forces Readiness for Implementation of Accrual Accounting Malang East Java

This study aimed to obtain information and empirical evidence between the influence of organizational culture, human resources competencies and professionalism of officers towards the readiness of the application of government regulation on accrual accounting concerning the accrual-based government accounting standards in Malang government. This study uses primary data to obtain vital information from respondents using simple random sampling method. The number of samples used was obtained based on the Slovin formula. Population of this research were local government officer. Respondents in this study were 82 employees of the finance department at SKPD Malang. This study used a causality analysis Structural Equation Model (SEM) based component or variance or better known as the model of Partial Least Square (PLS). Hypothesis testing will be done with the help of software SmartPLS 3.2.3. These results indicate that organizational culture is positive but not significant effect on the readiness of the implementation of accrual-accounting, competencies positive and significant effect on the readiness of the implementation of accrual accounting and professionalism is positive and significant effect on the readiness of the implementation of accrual accounting.

Keywords: Accrual Accounting, Organizational Culture, Competencies, Professionalism

1. INTRODUCTION

Purposing the implementation of the principle of decentralization in the government system of the Republic of Indonesia, will be established autonomous regions are divided into provinces, districts and areas of the city. The implementation of regional autonomy began with the delivery of a number of authorities (affairs) of the central government to local governments concerned. Decentralization aims to provide flexibility for local governments to be able to explore the sources of local finance house in order to finance the implementation of development, so as to optimize natural resources or exploring the potential of the area in order to improve the welfare of society. The authority granted by the central government to manage your finances can not be done haphazardly, but the local government should provide accountability to the central government and be transparent and accountable society that has given equalization fund to the regions in Indonesia (Bastari; 2004). In 2003 the Government of Indonesia issued Law No. 17 of 2003 on state finances. That marked the reform of policies and legislation that exist in Indonesia. Since that time accounting in Indonesia started getting attention because it has a clear legal basis. In 2004 appeared Act No. 1 of 2004 on State Treasury and Law No. 15 of 2004 on Management and Financial Responsibility of the State. This law requires the adoption of the accrual basis in any government agencies, both central and local governments. On October 22, 2010 the Government issued Regulation Legislation No. 71 of 2010 concerning the Government Accounting Standards (SAP) accrual-based. With the issuance of Government Regulation No. 71 Year 2010, the adoption of accrual accounting in Indonesia has a legal basis. With the publication of PP. No. 71 Year 2010 states that the government should immediately implement accrual accounting and notes that the PP. No. 24 of 2005 has ended. Government Regulation No. 17 of 2010 states that the application of accrual accounting is pure, but still given up to 5 years of implementation, during implementation of government using the cash basis to the accrual basis until tahun 2015. It is also stated in the Act. No. 17 of 2003 article 36 paragraph (1) which states that the recognition and measurement of revenue and expenditure accrual should be implemented not later than within five (5) years. It is also supported by Article 32 of Law No. 17 of 2003 which states that the form and content of the accountability report of the implementation of APBN / APBD prepared and presented in accordance with SAP.

According Hariyanto (2012) government accounting reform process of the cash basis to the accrual basis is not easy. In this reform necessary replacement device is not small, but it changed the paradigm of implementing (SDM) who are familiar with the cash basis, and change to the accrual basis is not easy. But considering the adoption of the accrual basis is the obligation to make the information presented more transparent and informative, then these changes should be made. Besides the application of accrual-based SAP related to regulatory systems and human resources must be done carefully. The success in the application of accrual-based SAP is expected to create

financial reports more informative and transparent. To achieve this success there are several contributing factors and require the cooperation of various parties. Another factor is the culture of the organization. According Cushway Lodge B and D in Nawawi (2003), states that the organizational culture is the main guidelines in the form of beliefs and values to be upheld by members of the organization in carrying out the activities in the organization. According to research conducted Widigdo (2015) states that organizational culture is not significant in affecting the readiness of the implementation of Government Regulation No. 71 of 2010 on the accrual basis. Organizational culture does not really give a significant impact on the readiness of the standard implementation of accrual accounting in government Lamongan. One factor is the quality of human resources (HRM). According Hasibuan (2003: 244) of human resources is the integrated capabilities of the intellect and physical power of the individual. Thus on the need to develop human resources personnel because it can enhance the ability of personnel or employees. According Simanjuntak (2010) one of the challenges that affect the successful implementation of SAP is the availability of competent human resources and reliable in the field of accounting. Research conducted by Ardiansyah (2013) in Malang KPPN stated that human resources affect the readiness of the government to implement accrual basis.

The last factor is the professionalism of employees. According to IFAC No. 14 (2003), in the implementation of Government Accounting Standards accrual basis required a broader space on professional judgment made by the provider of the financial statements and auditors of government. Professionalism itself can be defined as the ability and skills of individuals in performing their duties in accordance with the fields and levels. From this it can be concluded that the expertise and ability of officers or employees reflect on the direction and objectives to be achieved by an organization according Kurniawan (2005: 74) in Sihombing (2011). Research conducted by Sitorus, Kalangi, and Walandouw (2015) which states that there is a relationship between the professionalism of employees with the implementation of SAP accrual basis. Based on the above, the authors propose the formulation of the problem as follows:

1. What is the competence of human resources affect the readiness of Malang Government in implementing the Government Accounting Standards accrual basis?
2. Does organizational culture influence the readiness of Malang Government in implementing the Government Accounting Standards accrual basis?
3. Does the professionalism of officers affect the readiness of Malang Government in implementing the Government Accounting Standards accrual basis?

2. THEORITICAL AND HYPOTHESIS DEVELOPMENT

Stewardship theory describes the relationship between stockholders (principal) and the manager (steward) (Susetyo,

2009). This theory assumes that the personal interests between the principal and the steward to be aligned with organizational objectives. If there is a divergence of interests between the principal and the steward, It will holding up common values so that the company's goals can be achieved (Susetyo, 2009). Basically officers want to do a good job to be a good manager in government organizations.

Hypothesis

Cultural organizations will be associated with the success of the organization achieve its objectives. If an organization has employees who are able to demonstrate accuracy, analysis, and attention to detail then indirectly the activities that occur in the organization will be better and accurately one of them is related to the implementation of accrual-based government accounting standards.

- H1 : There is the influence of organizational culture on the readiness of the implementation of the accrual-based Government Accounting Standards Competence of human resources is the quality of human resources that consists of the value of the skills, knowledge and abilities are utilized by the organization in the achievement of organizational goals. The local government should have competent human resources is supported by educational background according to function, have an understanding and experience in the financial field. Provision of education and training in order to prepare accrual-based financial management policy is done because the obligation to apply this policy necessary human resources with good accounting knowledge.
- H2 : There is the influence of HR competencies on the readiness of the implementation of the accrual-based Government Accounting Standards

According Lekatompessy (2003), in doing the work, professionalism linking two aspects, namely the structural characteristics are part of the establishment or place of training, the establishment of professional associations as well as the establishment of a code of ethics, and attitudes aspects relating to the establishment of professionalism soul. So with professionalism, employees will continue to do his work in earnest in change from a cash basis to the accrual into the accrual basis will be realized properly. And the objective will be achieved that the financial statements are transparent and accountable will be realized. Based on the description above, the hypothesis is built in this study are:

- H3 : There Effect of professionalism officials on the readiness of the implementation of the accrual-based government accounting standards

3. RESEARCH METHODOLOGY

This study uses a quantitative approach. This quantitative approach using associative method and explanatory research. a questionnaire addressed to employees of the financial section in each SKPD into the sample. The questionnaire related to the quality of human resources, organizational culture, and professionalism of officials in relation to the readiness of the implementation of accrual-based SAP. All

variables in this study was measured using a Likert scale of 1 to 5 with a description of each of these points: (1) Strongly disagree, (2) Disagree, (3) Do not know, (4) Agree, (5) strongly agree.

4 RESULT AND DISCUSSION

This study used a questionnaire method in data collection, distribution is done personally survey or researchers went directly to the government on education 26 Malang, East Java. Implementation of the distribution of questionnaires and data collection study started the third week of December 2015 until the second week in January 2016. Overall questionnaires sent to respondents, 104 questionnaires, which were distributed to each of the 4 financial employees in 26 government SKPD of Malang.

Table 4.1: Description Collection Questionnaire

No.	Description	Amount	Percentage
1	Questionnaires were distributed	104	100
2	Questionnaires were returned	85	81,73
3	questionnaire that does not meet the requirements	3	2,88
4	Questionnaires are processed	82	78,84

Data Analysis Model

Partial Least Square

This study uses Structural Equation Model (SEM) with a model of analysis Partial Least Square (PLS) to test the hypotheses used. PLS analysis was tested by using statistical software SmartPLS 3.2.3 for windows to examine the relationship between organizational culture, human resource competencies, professionalism officials, and the readiness of the implementation of accrual-based SAP. Variable organizational culture is formed by seven indicators, namely: BO1 - BO7. Variable competence of human resources formed by 8 indicators, namely: SD1 - SD8. Variable professionalism apparatus formed by seven indicators, namely: PR1 - PR7. Variable readiness of implementation of accrual-based SAP formed by six indicators, namely: AK1 - AK6.

Outer Measurement Estimation Model

Measurements outer models performed by measuring reflexive indicators assessed based on the correlation between the item score and components score is estimated by the value outerloading factor. Chin (1998) in Yamin and Kurniawan (2013) states that the minimum value of the outer loading factor a proper indicator used to reflect a variable of 0.5. Table.1. Experimental Results of Uniform Random-3-SAT Benchmark Instances.

Table 4.2: Results Estimated Value Factor Loading Outer Iteration 1

Variable	Indicators	Value Of Outer Loading	Conclusions
Accrual-Based SAP	AK1	0.717	Significant
	AK2	0.685	Significant
	AK3	0.615	Significant

Application Readiness	AK4	0.658	Significant
	AK5	0.666	Significant
	AK6	0.620	Significant
Organizational Culture	BO1	0.744	Significant
	BO2	0.724	Significant
	BO3	0.538	Significant
	BO4	0.699	Significant
	BO5	0.688	Significant
	BO6	0.687	Significant
	BO7	0.575	Significant
Professionalism apparatus	PR1	0.778	Significant
	PR2	0.776	Significant
	PR3	0.387	Not Significant
	PR4	0.742	Significant
	PR5	0.744	Significant
	PR6	0.837	Significant
	PR7	0.781	Significant
Human Resource Competency	SD1	0.603	Significant
	SD2	0.687	Significant
	SD3	0.552	Significant
	SD4	0.613	Significant
	SD5	0.567	Significant
	SD6	0.590	Significant
	SD7	0.663	Significant
	SD8	0.766	Significant

Based on the results contained in Table 4.2, it can be seen that not all proxies have outer loading factor values greater than 0.5. Proxies that have outer loading factor value below 0.5 is considered less suitable as an indicator that can reflect each corresponding variable. At professionalism variables are first proxy forces that do not reflect the professionalism of officers that PR3 variable because it has the outer loading factor of less than 0.5 (PR3 = 0387). Proxy PR1, PR2, PR4, PR5, PR6 and PR7 considered feasible because the values indicated above 0.5.

Table 4.3: Results Estimated Value Factor Loading Outer Iteration 2

Variable	Indicators	Value Of Outer Loading	Conclusions
Accrual-Based SAP Application Readiness	AK1	0.723	Significant
	AK2	0.691	Significant
	AK3	0.576	Significant
	AK4	0.669	Significant
	AK5	0.677	Significant
	AK6	0.623	Significant
Organizational Culture	BO1	0.756	Significant
	BO2	0.737	Significant
	BO3	0.531	Significant
	BO4	0.700	Significant
	BO5	0.665	Significant
	BO6	0.774	Significant
	BO7	0.650	Significant
Professionalism apparatus	PR1	0.768	Significant
	PR2	0.809	Significant
	PR4	0.791	Significant
	PR5	0.745	Significant
	PR6	0.820	Significant
	PR7	0.779	Significant
Human Resource Competency	SD1	0.587	Significant
	SD2	0.689	Significant
	SD3	0.552	Significant
	SD4	0.655	Significant
	SD5	0.608	Significant

	SD6	0.621	Significant
	SD7	0.676	Significant
	SD8	0.772	Significant

Table 4.4: Measurement results Discriminant Validity

Variable	Original Sample (O)	P Value
Organizational Culture	0,448	0,000
Accrual-Based SAP Application Readiness	0,437	0,000
Competence of Human Resources Apparatus professionalism	0,402	0,000
Profesionalisme Aparat	0,609	0,000

Based on the results contained in Table 4.4, all variables have discriminant validity value greater than 0.30 and p-value less than the significance level (0.05). It can be concluded that all variables are valid and reliable.

Table 4.5: Measurement Results Composite Reliability

Variable	Original Sample (O)	P Value
Organizational Culture	0,849	0,000
Accrual-Based SAP Application Readiness	0,823	0,000
Competence of Human Resources Apparatus professionalism	0,841	0,000
Profesionalisme Aparat	0,903	0,000

Based on the results contained in Table 4.5, all variables have composite reliability values greater than 0.70. It can be concluded that all variables are reliable and dependable for use in further analysis.

Inner Measurement Estimation Model

Table 4.6: Adjusted R-Square value (Adjusted R2)

Endogenous variable	Value Adjusted R-Square
Accrual-Based SAP Application Readiness	0,382

From Table 4.6 above, it can be seen that the variable readiness accrual-based SAP application has a value of R-Square adjusted (Adjusted R2) of 0.382. This means that the variable readiness accrual-based SAP implementation can be explained by 38.2% by the variable of organizational culture, human resources competencies and professionalism of the officers.

Proving Hypothesis

Influence of Organizational Culture of Preparedness Accrual-Based SAP Application. The influence of organizational culture on the readiness of the implementation of accrual-based SAP in this study were calculated using t-test statistics were analyzed using partial least squares models. The results of t-statistics test the influence of organizational culture on the readiness of accrual-based SAP implementation can be seen in Table 4.7 below.

Table 4.7: Cultural Influence of Organizational Readiness Accrual-Based SAP Application

Relationship Between Variable	Original Sample (O)	T Statistics ((O/STERR))	P Value
Organizational Culture -> Accrual-Based SAP Application Readiness	0,025	0,140	0,889

Based on the results in Table 4.7, it can be concluded that organizational culture is not significant effect on the readiness of the implementation of accrual-based SAP. This can be seen by the p-values of 0.889 above 0.05. Based on the estimated regression coefficients (original sample) generated, amounting to 0,025, it can be concluded that organizational culture positive effect on the readiness of the implementation of accrual-based SAP. A positive sign in the regression coefficients indicate a direct relationship between the culture of the organization with the readiness of the implementation of accrual-based SAP, if the organizational culture rose one, the readiness of the implementation of accrual-based SAP will increase by 0,025 times.

Effect of Human Resource Competency against Accrual-Based SAP Application

The influence of the competence of human resources with the readiness of the implementation of accrual-based SAP in this study were calculated using t-test statistics were analyzed using partial least squares models. The results of t-statistics test the competence of human resources with the readiness of accrual-based SAP implementation can be seen in Table 4.8 below.

Table 4.8: Effect against Human Resource Competency Readiness Accrual-Based SAP Application

Relationship Between Variable	Organization Sample (O)	T Statistics ((O/STERR))	P Values
Competence of Human Resources -> Accrual-Based SAP Application Readiness	0,271	2,021	0,044

Based on the results in Table 4.8, it can be concluded that the competence of human resources a significant effect on the readiness of Accrual-based SAP application. This can be seen by the p-values of 0.044 under 0.05. Based on the estimated regression coefficients (original sample) generated, amounting to 0.271, it can be inferred human resource competencies positive effect on the readiness of the implementation of accrual-based SAP. A positive sign in the regression coefficients indicate a direct relationship between the competence of human resources with the readiness of the implementation of accrual-based SAP, if the competence of human resources increased by one, the readiness of the implementation of accrual-based SAP will increase by 0.271 times.

Effect of professionalism of officers on the readiness of the implementation of accrual

Professionalism influence Apparatus Against accrual-based SAP Application Readiness- Based SAP in this study were calculated using t-test statistics were analyzed using

partial least squares models. T-statistics test results influence the professionalism of officers on the readiness of accrual-based SAP implementation can be seen in Table 4.9 below.

Table 4.9: Professionalism Apparatus against SAP Application Readiness Based Accrual

Relationship Between Variable	Original Sample (O)	T Statistics ((O/STERR))	P Values
Professionalism Apparatus -> Accrual-Based SAP Application Readiness	0,380	2,317	0,021

Based on the results in Table 4:9, it can be concluded that the professionalism of the forces affect the readiness of the implementation of accrual-based SAP. This can be seen by the p-values of 0.021 under 0.05. Based on the estimated regression coefficients (original sample) generated, amounting to 0.380 it can be concluded that the professionalism of the forces positive effect on the readiness of the implementation of accrual-based SAP. A positive sign in the regression coefficients indicate a direct relationship between the professionalism of the officers with the readiness of the implementation of accrual-based SAP, if one increases the professionalism of officers, the readiness of the implementation of accrual-based SAP will increase by 0.380 times. Based on the p-value and the regression coefficients to see the effect of the professionalism of officers on the readiness of the implementation of accrual-based SAP, it can be concluded that the professionalism of the forces positive effect on the readiness of the implementation of accrual-based SAP. This suggests the hypothesis 3 (three) stating the professionalism of officers affect the readiness of the implementation of accrual-based SAP proved significant. From the results presented in Table 4.3, the entire proxy outer loading factor has a value above 0.5. Therefore, it can be concluded that the proxy in Table 4.8 has been eligible to serve as a further indicator that reflects the variables are related. The results of table 4.3 can also be concluded that the fourth iteration is iteration to determine the indicators used as an indicator reflective of each variable.

Validity Test

By testing the Random SAT problems, we can see from figure 1 and figure 2, that our algorithm PPSEER has an obvious advantage on efficiency, which is 6-15 times higher than the relatively fast algorithm NER. Moreover, when the number of clauses increased to 130 above, the computing time of our algorithm PPSEER is increased gently. Influence of Organizational Culture Of Preparedness Accrual-Based SAP Application Results 1 which states that the organizational culture positive effect on the readiness of the implementation of accrual-based SAP. Results from the study show the positive influence of organizational culture and readiness of implementation of accrual-based SAP, but proved to be insignificant. This result proves that the culture of the organization is one of the factors that can increase the readiness of the implementation of accrual-based SAP. The results of this study reinforce the research conducted Widigdo (2015) which states that the organizational culture

not significant effect on the readiness of the implementation of accrual-based SAP in Lamongan district government. Organizational culture does not make a considerable contribution in improving the readiness of the government of Malang in implementation of accrual based government accounting standards. In the culture of government organizations in Malang, an employee who is in SKPD of Malang are not influenced by the existing organizational culture. They remain concerned with the rules and policies applicable in the government, and still work on a job well and run the specified policy.

Effect of Human Resource Competency Application Readiness against SAP Accrual basic

Hypothesis 2 stated that human resource competencies positive effect on the readiness of the implementation of accrual-based SAP. Results from the study show the positive influence of the competence of human resources with the readiness of the implementation of accrual-based SAP and proved significant. These results prove that the competence of human resources is one factor that can improve the readiness of the implementation of accrual-based SAP. The results support the research Trisnawati (2013), Ardiansyah (2013), and Eriani (2015) which states that human resources have an impact on the readiness of the implementation of accrual based government accounting standards. It also concurs with that expressed by Simanjuntak (2010) is one of the challenges that affect the successful implementation of SAP is the availability of competent human resources and reliable in the field of accounting. Professionalism influence Apparatus against SAP Application Readiness Based Accrual Hypothesis 3 which states that the professionalism of the forces positive effect on the readiness of the implementation of accrual-based SAP. Results from the study show the positive influence of professionalism of police officers with accrual-based SAP application readiness and proved significant. This result proves that the professionalism of the officers is one factor that can improve the readiness of the implementation of accrual-based SAP. Highly significant indicator is the ability and reliability in the sub-field of work, seriousness in carrying out the work, the ability to give satisfaction to the user, the ability to give satisfaction to the user, the ability to provide quality service to all parties, run the job is given to the optimum, and the readiness to accept responsibility that has been given. It supports research Tarin (2012) that the professionalism of the reason for not applying the accrual basis at Local Government of Yogyakarta, as well as research conducted by Sitorus, Kalangi, and Walandouw (2015).

5. CONCLUSIONS

Based on the results of research and discussion in the previous chapter, it can be concluded that organizational culture is not significant effect on the readiness of the application of Regulation No. 71 Revised 2010 in Malang city government. Human resource competence and

professionalism of the officers on the readiness of the application of Regulation No. 71 Revised 2010 in Malang city government.

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