

**PERANAN KOMPETENSI DI BIDANG AKUNTANSI DASAR
TERHADAP PEMAHAMAN MATERI AKUNTANSI PEMERINTAH
BERBASIS AKRUAL DAN APLIKASI SAIBA
(Workhop Akuntansi Pemerintah Berbasis Akrual dan Aplikasi SAIBA)**

ERNY ARIANTY

PUSDIKLAT KEUANGAN UMUM
ernyarianty@yahoo.com

Abstract

The purpose of this research was to prove that competence of basic accounting have an influence on understanding of training materials in Workshop “Accrual Based Government Accounting and SAIBA Application”. This Research used descriptive quantitative approach which consists of independent dan dependent variable. Independence variable in this research was competence of basicc accounting. Dependent variable of this research was understandibility in training materials of accrual based goverment accounting and SAIBA. The research data is primary data and secondary data. Primary data were obtained from the participants of the training in the form of the answer to the questionnaire. Secondary data is data base of participants, curriculum workshop, and pre-post test. The result of this research are competent in basic acctoning has an influence to understanding of training material. These results can be evidenced from the average post test and the increase in the value of pre test to post test is higher than the group of participants who did not have competence in basic accounting. Gain indeks for participant group who have competence of basic accounting was 0,57 with criteria effective enaught. Gain index for participants who do not have competence in basic accounting was 0,33, the criteria of “ineffective”.

Keywords: Peranan, Kompetensi, Materi, Akuntansi, Pemerintah