ABSTRAK

PENGARUH IMPLEMENTASI STANDAR AKUNTANSI DAN PERAN SATUAN PENGAWAS INTERNAL TERHADAP MUTU LAPORAN KEUANGAN DENGAN GAYA KEPEMIMPINAN SEBAGAI PEMODERASI

(Studi Empiris pada PDAM Provinsi Daerah Istimewa Yogyakarta)

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2024

Penelitian ini bertujuan meneliti pengaruh implementasi standar akuntansi dan peran satuan pengawas internal terhadap mutu laporan keuangan. Di samping itu penelitian ini untuk mengetahui peran gaya kepemimpinan dalam memoderasi pengaruh implementasi standar akuntansi dan peran satuan pengawas internal terhadap mutu laporan keuangan.

Penelitian dilakukan menggunakan metode kuantitatif dan analisis deskriptif. Sampel penelitian karyawan SPI dan Bagian Keuangan sejumlah 39 karyawan. Teknik pengambilan data melalui penyebaran kuesioner. Alat analisis menggunakan analisis faktor IBM SPSS Versi 29.0.

Hasil penelitian menunjukkan bahwa implementasi standar akuntansi dan peran satuan pengawas internal berpengaruh positif terhadap mutu laporan keuangan. Selain itu, dalam penelitian ini mengungkapkan bahwa terdapat pengaruh moderasi dari peran gaya kepemimpinan dalam memperkuat pengaruh implementasi standar akuntansi dan peran satuan pengawas internal terhadap mutu laporan keuangan.

Kata kunci: Standar akuntansi, satuan pengawas internal, gaya kepemimpinan, mutu laporan keuangan.

ABSTRACT

THE EFFECT OF THE IMPLEMENTATION OF ACCOUNTING STANDARDS AND THE ROLE OF THE INTERNAL SUPERVISORY UNIT ON THE QUALITY OF FINANCIAL STATEMENTS WITH A LEADERSHIP STYLE AS A MODERATOR

(Empirical Study on PDAM of the Special Region of Yogyakarta)

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This study aims to examine the influence of the implementation of accounting standards and the role of internal supervisory units on the quality of financial statements. In addition, this study is to find out the role of leadership style in moderating the influence of the implementation of accounting standards and the role of internal supervisory units on the quality of financial statements.

The research was conducted using quantitative methods and descriptive analysis. The research sample of SPI employees and the Finance Department is 39 employees. Data collection techniques through questionnaire distribution. The analysis tool uses IBM SPSS Version 29.0 factor analysis.

The results of the study show that the implementation of accounting standards and the role of internal supervisory units have a positive effect on the quality of financial statements. In addition, this study reveals that there is a moderation effect of the role of leadership style in strengthening the influence of the implementation of accounting standards and the role of internal supervisory units on the quality of financial statements.

Keywords: Accounting standards, internal control committee, leadership style, quality of financial statements.