

ABSTRAK

PENGARUH PENERAPAN STANDAR AKUNTANSI PEMERINTAH BERBASIS AKRUAL, KOMPETENSI SUMBER DAYA MANUSIA, DAN SISTEM PENGENDALIAN INTERNAL TERHADAP KUALITAS LAPORAN KEUANGAN

(Studi Pada Organisasi Perangkat Daerah (OPD) di Kota Yogyakarta)

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Penelitian ini memiliki tujuan untuk menguji pengaruh penerapan standar akuntansi pemerintah berbasis akrual, kompetensi sumber daya manusia, sistem pengendalian internal terhadap kualitas laporan keuangan Pemerintah Kota Yogyakarta. Jenis penelitian ini adalah penelitian kuantitatif dengan penyebaran kuesioner. Pengambilan dalam sampel ini menggunakan teknik *purposive sampling* dengan responden penelitian adalah ASN setiap Satuan Kerja Perangkat Daerah pada OPD Kota Yogyakarta.

Kuesioner dengan skala *Likert* 5 poin digunakan dalam instrumen penelitian ini. Uji validitas korelasi *pearson product moment*, uji reliabilitas *cronbach's alpha*, uji asumsi klasik dengan uji normalitas, multikolinearitas, dan heteroskedastisitas. Uji hipotesis menggunakan analisis regresi linier berganda digunakan dalam teknik analisis data penelitian ini.

Hasil penelitian menunjukkan bahwa Standar Akuntansi Pemerintah Berbasis Akrual, Kompetensi Sumber Daya Manusia dan Sistem Pengendalian berpengaruh terhadap Kualitas Laporan Keuangan, namun pada Sistem Pengendalian Internal berpengaruh negatif terhadap kualitas laporan keuangan Pemerintah Kota Yogyakarta.

Kata Kunci: Standar akuntansi pemerintah berbasis akrual, Sumber Daya Manusia, Sistem Pengendalian Internal, Kualitas Laporan Keuangan.

ABSTRACT

THE ROLE OF GOVERNMENT ACCOUNTING STANDARDS ACCRUAL BASIS, HUMAN RESOURCE COMPETENCE, AND INTERNAL CONTROL SYSTEMS TOWARD THE QUALITY INFORMATION OF THE FINANCIAL REPORTING

Study in Regional Organization of Yogyakarta City

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The study aims to examine the effect of the application of accrual-based government accounting standards, human resource competencies, and internal control systems on the quality of financial reports of the Yogyakarta City Government. This research is a quantitative study conducted by distributing questionnaires. The sample was taken using purposive sampling techniques with respondents being civil servants (ASN) in each Regional Work Unit (SKPD) of the Yogyakarta City Government

A questionnaire with a 5-point Likert scale was used as the research instrument. Validity was tested using Pearson's product-moment correlation, reliability was tested using Cronbach's alpha, and classical assumption tests were conducted including normality, multicollinearity, and heteroscedasticity tests. Hypothesis testing was carried out using multiple linear regression analysis as the data analysis technique.

The results of the study indicate that the application of Accrual-Based Government Accounting Standards, Human Resource Competency, and Internal Control Systems significantly influence the Quality of Financial Reports. However, the Internal Control System has a negative effect on the quality of financial reports of the Yogyakarta City Government.

Key words: *The role of government accounting standards accrual basis, human resource competency, and internal control systems toward the quality information of the financial reporting.*