

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh penerapan standar akuntansi pemerintahan, kompetensi sumber daya manusia, penerapan sistem akuntansi keuangan daerah, dan penerapan sistem pengendalian internal pemerintah terhadap kualitas laporan keuangan pemerintah daerah pada SKPD di kabupaten Banjarnegara. Penelitian ini dilakukan di 25 dinas/kantor SKPD yang berada di kabupaten Banjarnegara. Sampel dalam penelitian ini berjumlah 66 responden, pengumpulan data menggunakan metode survei dengan instrumen penelitian berupa kuesioner. Analisis data menggunakan analisis regresi linear berganda.

Hasil penelitian menunjukkan bahwa penerapan standar akuntansi pemerintah dan sistem akuntansi keuangan daerah berpengaruh terhadap kualitas laporan keuangan pemerintah daerah pada SKPD di kabupaten Banjarnegara, sedangkan kompetensi sumber daya manusia dan sistem pengendalian internal pemerintah tidak berpengaruh terhadap kualitas laporan keuangan pemerintah daerah pada SKPD di kabupaten Banjarnegara.

Kata Kunci: Standar Akuntansi Pemerintah, Kompetensi Sumber Daya Manusia, Sistem Akuntansi Keuangan Daerah, Sistem Pengendalian Internal Pemerintah, Kualitas Laporan Keuangan Pemerintah Daerah

ABSTRACT

This study aims to test empirically the effect of the application of government accounting standard, competence of human resources, application of local financial accounting system, and application of government internal control system toward the quality of local government financial reporting on SKPD in Banjarnegara regency. This study was conducted in 25 agency/offices on SKPD in Banjarnegara. The sample in this study amounted 66 respondents, the data were collected using survey methods with research instruments in the form of a questionnaire. Analysis of data using multiple linear regression analysis.

The result of this study showed that application of government accounting standard and application of local financial accounting system have an effect on the quality of local government financial reporting on SKPD in Banjarnegara regency, while the competence of human resources and application of government internal control system have not effect on the quality of local government financial reporting on SKPD in Banjarnegara regency.

Keyword: *Application of government accounting standard, Competence of human resources, Application of local financial accounting system, Application of government internal control system, quality of local government financial reporting.*