

ABSTRAK

Mutawwab, Noer Panca. 2017. Pengaruh Kompetensi Aparatur Pemerintah, Sistem Pengendalian Intern Pemerintah, Penerapan Sistem Akuntansi Keuangan Daerah, Penerapan Standar Akuntansi Pemerintah, Etika Dan Pengalaman Terhadap Kualitas Laporan Keuangan Organisasi Perangkat Daerah (Studi Empiris Pada Organisasi Perangkat Daerah Se-Madura). Program Studi Akuntansi, Universitas Trunojoyo Madura. Pembimbing 1 : Muhamad Djasuli, S.E., M.Si., QIA, Pembimbing 2 : Muhammad Syam Kusufi, S.E., M.Sc.

Penelitian ini bertujuan untuk 1) menganalisis pengaruh kompetensi aparatur pemerintah, sistem pengendalian intern pemerintah, penerapan sistem akuntansi keuangan daerah, penerapan standar akuntansi pemerintah, etika, dan pengalaman terhadap kualitas laporan keuangan OPD, 2) Menganalisis pengaruh secara simultan kompetensi aparatur pemerintah, sistem pengendalian intern pemerintah, penerapan sistem akuntansi keuangan daerah, penerapan standar akuntansi pemerintah, etika, dan pengalaman terhadap kualitas laporan keuangan OPD. Metode penelitian ini menggunakan metode kuantitatif. Populasi dalam penelitian ini adalah OPD di pemerintahan daerah kabupaten se-Madura. Sampel dalam penelitian ini adalah kepala maupun pegawai/staff bagian keuangan/akuntansi, bendahara maupun penyusun laporan keuangan di OPD. Teknik pengambilan sampel dalam penelitian ini menggunakan teknik *Purposive Sampling*. Analisis dalam penelitian menggunakan regresi berganda dengan bantuan program SPSS 20. Hasil penelitian ini yaitu : 1) kompetensi aparatur pemerintah berpengaruh positif terhadap kualitas laporan keuangan OPD, sistem pengendalian intern pemerintah berpengaruh positif terhadap kualitas laporan keuangan OPD, penerapan sistem akuntansi keuangan daerah berpengaruh positif terhadap kualitas laporan keuangan OPD, penerapan standar akuntansi pemerintah berpengaruh positif terhadap kualitas laporan keuangan OPD, etika berpengaruh positif terhadap kualitas laporan keuangan OPD, pengalaman berpengaruh positif terhadap kualitas laporan keuangan OPD. 2) kompetensi aparatur pemerintah, sistem pengendalian intern pemerintah, penerapan sistem akuntansi keuangan daerah, penerapan standar akuntansi pemerintah, etika, dan pengalaman secara simultan berpengaruh terhadap kualitas laporan keuangan OPD.

Kata Kunci : Kompetensi Aparatur Pemerintah, Sistem Pengendalian Intern Pemerintah, Sistem Akuntansi Keuangan Daerah, Standar Akuntansi Pemerintah, Etika, Pengalaman, Kualitas Laporan Keuangan

ABSTRACT

Mutawwab, Noer Panca. 2017. The Influence of Government's Apparatus' Competence, Government Internal Control System, Implementation of Regional Financial Accounting System, Implementation of the Government Accounting Standards, Ethics and Experiences On The Quality of Regional Organization's Financial Statements (Empirical Study On the regional organization in Madura). Accounting Studies Program, University of Trunojoyo. Supervisor 1: Muhamad Djasuli, SE, M.Sc., QIA, Supervisor 2: Muhammad Syam Kusufi, SE, M.Sc.

This study aims to 1) analyze the influence of government's apparatus' competence, government internal control system, the implementation of regional financial accounting system, the implementation of government accounting standards, ethics, and experiences on the quality of regional organization's financial statements, 2) analyze the simultaneous influence of government's apparatus' competence, government internal control system, the Implementation of regional financial accounting system, the implementation of government accounting standards, ethics, and experience on the quality of regional organization's financial statements. This research method used quantitative methods. The population of this study is the regional organization of local goverment in Madura. The sample of this study are the head and employees / staff section finance / accountant, treasurer and compilers of financial statements in regional organization. The sampling technique of this study used purposive sampling technique. The analysis of the study used multiple regression with SPSS 20. The results of this study are: 1) the government's apparatus' competence has positive effect on the quality of regional organization's financial statements, the government internal control system has positive effect on the quality of regional organization's financial statements, the Implementation of regional financial accounting system has positive effect on the quality of regional organization's financial statements, the implementation of government accounting standards has positive effect on the quality of regional organization's financial statements, the ethical has positive effect on the quality of regional organization's financial statements, the experience has positive effect on the quality of regional organization's financial statements. 2) the government's apparatus' competence, government internal control system, the implementation of regional financial accounting system, the implementation of government accounting standards, ethics, and experiences have simultaneous effect on the quality of regional organization's financial statements.

Keywords: Government's Apparatus' Competence, Government Internal Control System, Regional Financial Accounting System, Government Accounting Standards, Ethics, Experience, Quality of Financial Statements