

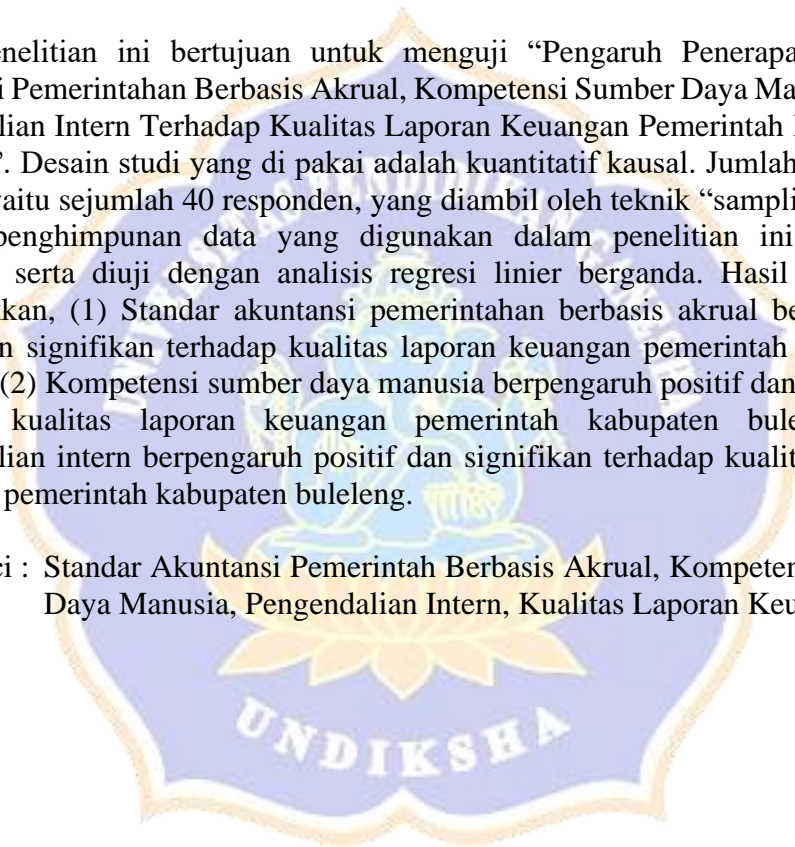
**PENGARUH PENERAPAN STANDAR AKUNTANSI PEMERINTAHAN
BERBASIS AKRUAL, KOMPETENSI SUMBER DAYA MANUSIA, DAN
PENGENDALIAN INTERN TERHADAP KUALITAS LAPORAN
KEUANGAN PEMERINTAH KABUPATEN BULELENG**

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ABSTRAK

Penelitian ini bertujuan untuk menguji “Pengaruh Penerapan Standar Akuntansi Pemerintahan Berbasis Akrua, Kompetensi Sumber Daya Manusia, Dan Pengendalian Intern Terhadap Kualitas Laporan Keuangan Pemerintah Kabupaten Buleleng”. Desain studi yang di pakai adalah kuantitatif kausal. Jumlah sampel di studi ini yaitu sejumlah 40 responden, yang diambil oleh teknik “sampling jenuh”. Metode pengumpulan data yang digunakan dalam penelitian ini memakai kuesioner serta diuji dengan analisis regresi linier berganda. Hasil penelitian menunjukkan, (1) Standar akuntansi pemerintahan berbasis akrual berpengaruh positif dan signifikan terhadap kualitas laporan keuangan pemerintah kabupaten buleleng, (2) Kompetensi sumber daya manusia berpengaruh positif dan signifikan terhadap kualitas laporan keuangan pemerintah kabupaten buleleng, (3) Pengendalian intern berpengaruh positif dan signifikan terhadap kualitas laporan keuangan pemerintah kabupaten buleleng.

Kata kunci : Standar Akuntansi Pemerintah Berbasis Akrua, Kompetensi Sumber Daya Manusia, Pengendalian Intern, Kualitas Laporan Keuangan.



***THE EFFECT OF THE APPLICATION OF ACCRUAL-BASED
GOVERNMENT ACCOUNTING STANDARDS, HUMAN RESOURCE
COMPETENCE, AND INTERNAL CONTROL ON THE QUALITY OF THE
FINANCIAL STATEMENTS OF THE BULELENG REGENCY
GOVERNMENT***

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ABSTRACT

This study aims to examine "The effect of the application of accrual-based government accounting standards, human resource competence, and internal control on the quality of financial statements of the Buleleng Regency Government". The study design used was quantitative causal. The number of samples in this study was 40 respondents, taken by the "saturated sampling" technique. The data collection method used in this study used questionnaires and was tested by multiple linear regression analysis. The results showed, (1) Accrual-based government accounting standards have a positive and significant effect on the quality of the financial statements of the Buleleng district government, (2) human resource competence has a positive and significant effect on the quality of the financial statements of the Buleleng district government, (3) Internal control has a positive and significant effect on the quality of the financial statements of the Buleleng district government.

Keywords: Accrual-Based Government Accounting Standards, Human Resource Competence, Internal Control, Quality of Financial Statements.

