

PENGARUH PEMAHAMAN AKUNTANSI, FUNGSI PENGAWASAN, *GOOD CORPORATE GOVERNANCE* DAN TEKANAN EKSTERNAL TERHADAP KUALITAS LAPORAN KEUANGAN PADA LPD- SE KOTA DENPASAR

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ABSTRAK

Penelitian ini memiliki tujuan mengujikan pengaruh pemahaman akuntansi, fungsi pengawasan, *good corporate governance* dan tekanan eksternal terhadap kualitas laporan keuangan pada LPD se-Kota Denpasar. Penelitian ini merupakan penelitian kuantitatif dengan memproses data primer yang dihasilkan dari jawaban kuesioner dan dipatok menggunakan skala likert. Populasi dalam penelitian ini yaitu seluruh LPD yang berada di Kota Denpasar. Teknik penarikan sampel pada penelitian ini mengimplementasikan metode *purposive sampling*. Dengan menggunakan sampel sejumlah 34 LPD dengan jumlah responden sebanyak 136 responden. Analisis data di penelitian ini menggunakan analisis deskriptif, uji kualitas data, uji asumsi klasik, analisis regresi linear berganda, dan uji hipotesis dengan bantuan program SPSS. Didapatkan hasil didalam penelitian ini bahwa : (1) pemahaman akuntansi memiliki dampak penting ke arah positif terhadap kualitas laporan keuangan, (2) fungsi pengawasan memiliki dampak penting ke arah positif terhadap kualitas laporan keuangan, (3) *good corporate governance* memiliki dampak penting ke arah positif terhadap kualitas laporan keuangan, dan (4) tekanan eksternal memiliki dampak penting ke arah positif terhadap kualitas laporan keuangan. Pihak LPD diharapkan dapat meningkatkan penerapan *good corporate governance* agar dapat meningkatkan kualitas laporan keuangan pada LPD. Agar dapat mewujudkan *good corporate governance* yang konsisten maka sangat diperlukan integritas dari seluruh pegawai di LPD. Integritas ini akan terwujud apabila pedoman dan etika usaha pegawai dilandaskan pada nilai-nilai LPD dalam melaksanakan misi dan mewujudkan visi dari LPD. Kelima unsur yang mendasari *good corporate governance* perlu diterapkan secara menyeluruh oleh LPD agar dapat tercipta suatu laporan keuangan yang berkualitas bagi seluruh pihak yang berkepentingan. Pihak LPD sebaiknya gencar melakukan peningkatan kualitas SDM terutama dalam hal pemahaman akan akuntansi.

Kata Kunci : pemahaman akuntansi, fungsi pengawasan, *good corporate governance*, tekanan eksternal, dan kualitas laporan keuangan.

THE EFFECT OF ACCOUNTING UNDERSTANDING, SUPERVISORY FUNCTIONS, GOOD CORPORATE GOVERNANCE, AND EXTERNAL PRESSURE ON THE QUALITY OF FINANCIAL REPORTS AT THE VILLAGE CREDIT INSTITUTION (LPD) IN DENPASAR CITY

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ABSTRACT

This study aims to determine the effect of accounting understanding, supervisory functions, good corporate governance, and external pressure on the quality of financial reports at the village credit institution (LPD) in Denpasar city. This study is a quantitative study using primary data obtained from questionnaires and measured using a Likert scale. The population in this study were all LPD in Denpasar city. The sampling technique in this study used purposive sampling method. By using a sample of 34 LPD with a total of 136 respondents. Data analysis in this study used descriptive analysis, data quality test, classical assumption test, multiple linear regression analysis and hypothesis testing with the help of SPSS program. The results of this study indicate that: (1) understanding of accounting has a significant positive effect on the quality of financial reports, (2) the supervisory function has a significant positive effect on the quality of financial reports, (3) good corporate governance has a significant positive effect on the quality of financial reports, and (4) External pressure has a significant positive effect on the quality of financial reports. The LPD is expected to be able to improve the implementation of good corporate governance in order to improve the quality of financial reports at the LPD. In order to realize consistent good corporate governance, it is very necessary to have the integrity of all employees at the LPD. This integrity will be realized if the guidelines and business ethics of employees are based on the values of the LPD in carrying out the mission and realizing the vision of the LPD. The five elements that underlie good corporate governance need to be fully implemented by the LPD in order to create a quality financial report for all interested parties. The LPD should aggressively improve the quality of human resources, especially in terms of understanding accounting.

Keywords : *understanding of accounting, the supervisory function, good corporate governance, external pressure, and quality of financial reports.*