

**PENGARUH PENGAWASAN KEUANGAN, PENERAPAN STANDAR
AKUNTANSI PEMERINTAH BERBASIS AKRUAL, DAN KUALITAS
PELATIHAN TERHADAP KETERANDALAN PELAPORAN
KEUANGAN
(Studi Empiris pada SKPD Kabupaten Badung)**

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ABSTRAK

Riset ini bertujuan untuk mengetahui pengaruh pengawasan keuangan, penerapan standar akuntansi pemerintah berbasis akrual, dan kualitas pelatihan terhadap keterandalan pelaporan keuangan. Jenis penelitian yang dipergunakan adalah penelitian kuantitatif. Adapun Populasi pada riset ini yakni semua pegawai sub bagian keuangan pada 27 SKPD di Kabupaten Badung. Metode penentuan sampel yang dipergunakan adalah *purposive sampling*. Jumlah sampel pada riset ini yakni sebanyak 108 responden. Riset ini mempergunakan data primer yang didapatkan dari pendistribusian kuesioner secara langsung kepada responden. Teknik analisis data yang dipergunakan meliputi uji statistik deskriptif, uji kualitas data, uji asumsi klasik, serta pengujian hipotesis menggunakan analisis regresi linear berganda dengan mempergunakan *software IBM SPSS Statistics 23*. Hasil riset membuktikan bahwa: (1) pengawasan keuangan berpengaruh positif dan signifikan terhadap keterandalan pelaporan keuangan; (2) penerapan standar akuntansi pemerintah berbasis akrual berpengaruh positif dan signifikan terhadap keterandalan pelaporan keuangan; (3) kualitas pelatihan berpengaruh positif dan signifikan terhadap keterandalan pelaporan keuangan.

Kata kunci: pengawasan keuangan, penerapan SAP berbasis akrual, kualitas pelatihan, keterandalan pelaporan keuangan

***THE EFFECT OF FINANCIAL CONTROL, IMPLEMENTATION OF
ACCRUAL-BASED GOVERNMENT ACCOUNTING STANDARDS, AND
QUALITY OF TRAINING TO RELIABILITY OF FINANCIAL REPORTING
(Empirical Study at SKPD of Badung Regency)***

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ABSTRACT

This research aims to understand the effect of financial control, the implementation of accrual-based government accounting standards, and the quality of training on the reliability of financial reporting. This type of research used is quantitative research. The population in this research is all employees of the financial sub division at 27 SKPD in Badung Regency. The sampling method used is purposive sampling. The number of samples in this research were 108 respondents. This research uses primary data obtained from distributing questionnaires directly to respondents. Data analysis techniques used include descriptive statistical tests, data quality tests, classic assumption tests, and hypothesis testing using multiple linear regression analysis using IBM SPSS Statistics 23. The research results prove that: (1) financial control has a positive and significant effect on reliability finance report; (2) the implementation of accrual-based government accounting standards has a positive and significant effect on the reliability of financial reporting; (3) the quality of training has a positive and significant effect on the reliability of financial reporting.

Keywords: *financial control, implementation of accrual-based SAP, quality of training, reliability of financial reporting*