

**PENGARUH KOMPONEN STRUKTUR PENGENDALIAN INTERNAL,
KOMPETENSI SUMBER DAYA MANUSIA, PEMAHAMAN
AKUNTANSI BERBASIS AKRUAL TERHADAP
KUALITAS LAPORAN KEUANGAN**

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ABSTRAK

Kegiatan penelitian yang dilaksanakan memiliki tujuan guna menelusuri pengaruh komponen struktur pengendalian internal, kompetensi sumber daya manusia, dan pemahaman akuntansi berbasis akrual terhadap kualitas laporan keuangan LPD di Kecamatan Negara. Populasi yang dipakai ialah semua LPD yang terdata ada di Kecamatan Negara dengan berhasil diperoleh data sebanyak 10 LPD. Metode yang dipakai oleh peneliti dalam melakukan proses penentuan sampel adalah mempergunakan teknik sampel jenuh, sehingga diperoleh sampel sebanyak 10 LPD dengan responden penelitian adalah ketua LPD, bendahara, staf akuntansi/pembukuan, auditor internal dan pengawas LPD sebanyak 50 orang. Penelitian ini memakai jenis data kuantitatif dengan pemakaian sumber data primer. Dalam melakukan pengumpulan data melakukan penyebaran kuesioner kepada pihak ketua LPD, bendahara, staf akuntansi/pembukuan, auditor internal dan pengawas LPD di Kecamatan Negara. Dalam melakukan pengolahan data memakai bantuan program IBM SPSS 26.0 for Windows. Hasil melakukan kegiatan penelitian ini berhasil memperlihatkan bahwa komponen struktur pengendalian internal berpengaruh positif terhadap kualitas laporan keuangan, kompetensi sumber daya manusia berpengaruh positif terhadap kualitas laporan keuangan, dan pemahaman akuntansi berbasis akrual berpengaruh positif terhadap kualitas laporan keuangan.

Kata Kunci: komponen struktur pengendalian internal, kompetensi sumber daya manusia, pemahaman akuntansi berbasis akrual, kualitas laporan keuangan.

***THE EFFECT OF INTERNAL CONTROL STRUCTURE COMPONENTS,
HUMAN RESOURCE COMPETENCE, UNDERSTANDING OF
ACCRUAL-BASED ACCOUNTING ON THE QUALITY
OF FINANCIAL REPORTS***

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ABSTRACT

The research activities carried out have the aim of exploring the influence of internal control structure components, human resource competency, and understanding of accrual-based accounting on the quality of LPD financial reports in Negara District. The population used is all LPDs recorded in the Negara District, with data obtained from as many as 10 LPDs. The method used by researchers in conducting the sample determination process is to use the saturated sample technique, so that a sample of 10 LPDs is obtained, with research respondents being the LPD chairman, treasurer, accounting/bookkeeping staff, internal auditors, and LPD supervisors, as many as 50 people. This study uses quantitative data types with primary data sources. In collecting data, questionnaires were distributed to the LPD chairman, treasurer, accounting/bookkeeping staff, internal auditors, and LPD supervisors in Negara District. Data is processed with the assistance of the IBM SPSS 26.0 for Windows program. The results of this research successfully showed that the internal control structure components have a positive effect on the quality of financial reports, human resource competency has a positive effect on the quality of financial reports, and understanding of accrual-based accounting has a positive effect on the quality of financial reports

Keywords: components of internal control structure, human resource competency, understanding of accrual-based accounting, quality of financial reports.