



THE INFLUENCE OF IMPLEMENTATION OF GOVERNMENT ACCOUNTING STANDARDS, INTERNAL CONTROL SYSTEMS, HUMAN RESOURCES COMPETENCE, AND AUDITOR INDEPENDENCE ON THE QUALITY OF LOCAL GOVERNMENT FINANCIAL REPORTS OF PRINGSEWU REGENCY

Full paper

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Abstract: *This study aims to determine the effect of Government Accounting Standards (X_1), Internal Control System (X_2), Human Resources Competence (X_3), and Auditor Independence (X_4) on the Quality of Local Government Financial Reports (Y). The population in this study were BPKAD employees of Pringsewu Regency. The sample used as the respondent is the Pringsewu Regency BPKAD employees as many as 42 people. The data used is primary data in the form of a questionnaire. The data processing used descriptive statistical analysis and multiple linear regression, which were processed from primary data using Eviews 10. This study indicates that Government Accounting Standards have a significance value of $t\ 0.08 > 0.05$, Internal Control Systems has a significance value of $t\ 0.20 > 0.05$, Human Resources Competence has a significance value of $t\ 0.68 > 0.05$. and Auditor Independence has a significance value of t count of $0.01 < 0.05$. The significance value of F is $0.000 < 0.05$.*

Keywords: *Government Accounting Standards (SAP), Internal Control System (SPI), Human Resources Competence, Auditor Independence, Quality of Local Government Financial Reports (LKPD)*

Abstrak: Penelitian ini bertujuan untuk mengetahui pengaruh Standar Akuntansi Pemerintahan (X_1), Sistem Pengendalian Intern (X_2), Kompetensi Sumber Daya Manusia (X_3), dan Independensi Auditor (X_4) terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Y). Populasi dalam penelitian ini adalah pegawai BPKAD Kabupaten Pringsewu. Sampel yang digunakan sebagai responden adalah pegawai BPKAD Kabupaten Pringsewu sebanyak 42 orang. Data yang digunakan adalah data primer berupa kuesioner. Pengolahan data menggunakan analisis statistik deskriptif dan regresi linier berganda yang diolah dari data primer menggunakan Eviews 10. Hasil penelitian ini menunjukkan bahwa Standar Akuntansi Pemerintahan memiliki nilai signifikansi $t\ 0,08 > 0,05$, Sistem Pengendalian Intern memiliki nilai signifikansi $t\ 0,20 > 0,05$, Kompetensi Sumber Daya Manusia memiliki nilai signifikansi $t\ 0,68 > 0,05$. dan Independensi Auditor memiliki nilai signifikansi t hitung sebesar $0,01 < 0,05$. Nilai signifikansi F adalah $0,000 < 0,05$.



Kata Kunci: Standar Akuntansi Pemerintahan (SAP), Sistem Pengendalian Intern (SPI), Kompetensi Sumber Daya Manusia, Independensi Auditor, Kualitas Laporan Keuangan Pemerintah Daerah (LKPD)