

INTISARI

Penelitian ini bertujuan untuk menguji kontribusi kompetensi sumber daya manusia, standar akuntansi pemerintahan, dan sistem pengendalian internal terhadap kualitas laporan keuangan Pemerintah. Pengumpulan data penelitian ini menggunakan survei kuesioner. Kuesioner disampaikan kepada 100 pegawai Satuan Kerja Perangkat Daerah (SKPD) Kabupaten Biak Numfor yang bekerja di bagian akuntansi/keuangan, sebanyak 100 kuesioner kembali diisi dengan lengkap dan dapat diolah. Penelitian ini termasuk dalam penelitian kuantitatif. Sampel ditentukan dengan teknik *purposive sampling*. Analisis data menggunakan regresi berganda dengan menggunakan *software* SPSS 20.

Hasil dari penelitian ini menunjukkan bahwa kontribusi kompetensi sumber daya manusia berpengaruh positif terhadap kualitas laporan keuangan pemerintah, standar akuntansi pemerintah berpengaruh positif terhadap kualitas laporan keuangan pemerintah, dan sistem pengendalian internal pemerintah berpengaruh positif terhadap kualitas laporan keuangan pemerintah.

Kata Kunci : Kompetensi Sumber Daya Manusia, Standar Akuntansi Pemerintahan, Sistem Pengendalian Internal, dan Kualitas Laporan Keuangan Satuan Kerja Perangkat Daerah.

ABSTRACT

This study aims to examine the competency contribution of human resources, government accounting standards, and internal control systems on the quality of Government financial reports. Data collection of this study uses a questionnaire survey. The questionnaire was submitted to 100 employees of the Biak Numfor Regency Regional Work Unit (SKPD) who worked in the accounting / finance department, as many as 100 returned questionnaires were filled in completely and can be processed. This research is included in quantitative research. The sample was determined by purposive sampling technique. Data analysis using multiple regression using SPSS 20 software.

The results of this study indicate that the contribution of human resource competencies has a significant positive effect on the quality of government financial reports, government accounting standards have a significant positive effect on the quality of government financial reports, and the internal control system has a significant positive effect on the quality of government financial reports.

Keywords: Competence of Human Resources, Government Accounting Standards, Internal Control Systems, and Quality of Financial Statements of Regional Work Units.