

**PENGARUH PENERAPAN STANDAR AKUNTANSI PEMERINTAHAN
DAN SISTEM PENGENDALIAN INTERNAL PEMERINTAH
TERHADAP KUALITAS LAPORAN KEUANGAN PEMERINTAH KOTA
(Studi Kasus Pada Skpd Kabupaten Bandung Barat)**

ABSTRAK

Tujuan penelitian untuk mengetahui pengaruh penerapan standar akuntansi pemerintahan terhadap kualitas laporan keuangan pemerintah daerah, mengetahui pengaruh sistem pengendalian internal pemerintah terhadap kualitas laporan keuangan pemerintah daerah dan mengetahui pengaruh penerapan standar akuntansi pemerintahan dan sistem pengendalian internal pemerintah terhadap kualitas laporan keuangan pemerintah daerah di SKPD Kabupaten Bandung Barat. Metode penelitian yang digunakan adalah metode eksplanatori yaitu penelitian eksplanatori adalah penelitian yang bertujuan menelaah kausalitas antar variabel yang menjelaskan suatu fenomena tertentu. Teknik pengumpulan data melalui penyebaran kuesioner. Hasil penelitian yang diperoleh adalah Penerapan standar akuntansi pemerintahan berpengaruh terhadap kualitas laporan keuangan pemerintah daerah di SKPD Kabupaten Bandung Barat. Penerapan sistem pengendalian internal pemerintah berpengaruh terhadap kualitas laporan keuangan pemerintah daerah di SKPD Kabupaten Bandung Barat. Penerapan standar akuntansi pemerintah dan sistem pengendalian internal pemerintah berpengaruh signifikan terhadap kualitas laporan keuangan pemerintah daerah di SKPD Kabupaten Bandung Barat.

Kata kunci : Penerapan Standar Akuntansi, Sistem Pengendalian Internal, Dan Kualitas Laporan Keuangan

**EFFECT OF APPLICATION OF GOVERNMENT ACCOUNTING
STANDARDS AND GOVERNMENT INTERNAL CONTROL SYSTEMS TO
THE QUALITY OF THE CITY GOVERNMENT
FINANCIAL STATEMENTS
(Case Study on West Bandung District SKPD)**

ABSTRACT

The purpose of the study was to determine the effect of the adoption of government accounting standards on the quality of local government financial reports, knowing the effect of the government's internal control system on the quality of local government financial reports and knowing the effect of the application of government accounting standards and the government's internal control system on the quality of local government financial reports in the Bandung District SKPD West. The research method used is an explanatory method that is explanatory research is a research that aims to examine causality between variables that explain a particular phenomenon. Data collection techniques through questionnaires. The research results obtained are the application of government accounting standards that affect the quality of the financial statements of local governments in the West Bandung District SKPD. The implementation of the government's internal control system influences the quality of local government financial reports in the West Bandung District SKPD. The application of government accounting standards and the government's internal control system has a significant effect on the quality of local government financial reports in the West Bandung District SKPD.

Keywords: Application of Accounting Standards, Internal Control Systems, and Quality of Financial Statements

