

ABSTRAK

Kualitas laporan keuangan pemerintah daerah mencerminkan tertib pengelolaan keuangan pemerintah daerah, yang mencakup tertib administrasi dan taat asas. Indikator bahwa laporan keuangan pemerintah daerah sudah berkualitas yaitu opini Wajar Tanpa Pengecualian yang diberikan Badan Pemeriksa Keuangan terhadap Laporan Keuangan Pemerintah Daerah. Laporan Keuangan Pemerintah Daerah yang baik karena belum mencapai opini Wajar Tanpa Pengecualian (WTP). Hal ini merupakan bukti dari kurang baiknya sistem pengendalian internal pemerintah sehingga dapat memberikan pengaruh negatif terhadap kualitas laporan keuangan pemerintah daerah. Penelitian berjudul Peranan Sistem Pengendalian Internal Pemerintah Terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Studi Kasus Pada Badan Pengelolaan Keuangan dan Barang Daerah Kota Tasikmalaya). Tujuan penelitian untuk mengetahui kememadai Sistem Pengendalian Internal Pemerintah, untuk mengetahui Kualitas Laporan Keuangan Pemerintah Daerah dan untuk mengetahui peranan Sistem Pengendalian Internal Pemerintah terhadap Kualitas Laporan Keuangan Pemerintah Daerah. Metode penelitian yang digunakan deskriptif analisis dengan pengumpulan data melalui penyebaran kuesioner. Hasil penelitian menunjukkan pelaksanaan Sistem Pengendalian Internal Pemerintah Kota Tasikmalaya berdasarkan hasil jawaban responden memadai yaitu senilai 72.86%, setiap unsur pengendalian baik penciptaan lingkungan pengendalian, penilaian resiko, kegiatan pengendalian, informasi dan komunikasi dan pemantauan telah dilaksanakan sebaik mungkin sesuai dengan petunjuk, serta mengacu pada prinsip-prinsip sistem pengendalian internal. Kualitas laporan keuangan pemerintah daerah Kota Tasikmalaya berdasarkan total nilai presentase jawaban dari responden senilai 71.72% yang masuk kedalam kategori memadai, hal ini membuktikan bahwa kualitas laporan keuangan BPKBD kota Tasikmalaya memenuhi kriteria relevan, andal, dapat di bandingkan dan dapat di pahami. Peranan Sistem Pengendalian Internal Pemerintah terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kota Tasikmalaya sudah memadai senilai 73.53%.

Kata kunci: Sistem Pengendalian Internal Pemerintah, Kualitas Laporan Keuangan Pemerintah,

ABSTRACT

*The quality of the local government's financial statements reflect the orderly financial management of local governments, which include administration and consistent. An indicator that the financial statements are qualified local governments have an unqualified opinion given the Audit Board of the Local Government Finance Report. Local Government Financial Statements are good because they have not reached an unqualified opinion (WTP). This is evidence of deficiencies in the internal control system of government that can negatively impact the quality of local government financial reports. The study entitled *The Role of Government Internal Control System on the Quality of Government Finance Report (Case Study On Financial Management Board and the Regional Goods Tasikmalaya)*. The aim of research to determine the adequacy of the Internal Control System of the Government, to determine the quality of Local Government Financial Statements and to determine the role of Government Internal Control System on the Quality of Government Finance Report. The method used descriptive analysis by collecting data through questionnaires. The results showed the implementation of the internal control system the City of Tasikmalaya based on the answers of respondents are adequate that is worth 72.86%, each element of control of both the creation of the control environment, risk assessment, control activities, information and communication and monitoring activities have been implemented as possible in accordance with the instructions, as well as refers to the principles of internal control. The quality of local government financial reports Tasikmalaya based on the total value of the percentage of answers from respondents valued 71.72% were entered into the adequate category, this proves that the quality of financial reporting BPKBD Tasikmalaya city meets the criteria of relevance, reliable, comparable and can be understood. Role of Government Internal Control System in improving the quality of financial statements is adequate Tasikmalaya City Government amounting to 73.53%.*

Keywords: Government Internal Control System, Quality of Government Financial Statements,