

Faktor-faktor yang mempengaruhi kualitas laporan keuangan kementerian negara/lembaga dan dampaknya terhadap manfaat pelaporan keuangan = Factors affecting the quality of financial statements of the government agencies and its effects on the benefits of financial reporting / Dwi Purwohartono

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Abstrak

ABSTRAK

Penelitian ini bertujuan menganalisis faktor-faktor determinan kualitas Laporan Keuangan Kementerian Negara/Lembaga (LKKL) serta pengaruhnya terhadap manfaat pelaporan keuangan. Metode penelitian yang digunakan yaitu mixed method yang menggabungkan analisis kuantitatif dengan Structural Equation Model dan analisis kualitatif dengan analisis tematik. Penelitian dilakukan pada tahun 2015 dengan data sampel 108 responden dari Kementerian Negara/Lembaga. Hasil penelitian menunjukkan bahwa faktor kapasitas SDM, Komitmen Organisasi, Sistem Pengendalian Intern, Pemanfaatan Teknologi Informasi berpengaruh signifikan positif terhadap kualitas LKKL. Pengaruh rekonsiliasi data terhadap kualitas LKKL tidak terbukti. Sementara itu, kualitas LKKL berpengaruh signifikan positif terhadap manfaat LKKL

ABSTRACT

This research is aimed to analyze factors that affect quality of financial statements of government agencies and its effects on benefits of financial reporting. This research uses mixed method that combines quantitative method and qualitative method. For quantitative method, the research uses Structural Equation Model and for qualitative method, the research uses thematic analysis. The research is conducted in 2015 with 108 respondents sample data of government agencies. Results of this research show that capacity of HR, organizational commitment, internal control systems, information technology effecting significantly positive on the quality of the financial statements of government agencies. Hypothesis of data reconciliation influences quality of financial statements of government agencies is not proven. Meanwhile, the quality of financial statements of government agencies effecting positively on the benefits of financial reporting