

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh penerapan sistem akuntansi berbasis akrual, penerapan sistem pengendalian intern, penerapan prinsip-prinsip *good government governance* terhadap kualitas laporan keuangan dan dampaknya terhadap opini audit. Penelitian ini merupakan penelitian kuantitatif dengan Kepala Dinas/Badan dan Kepala Bidang Akuntansi yang berada di wilayah kerja Pemerintah Propinsi Banten, Pemerintah Kabupaten Pandeglang, dan Pemerintah Kota Serang sebagai Responden. Organisasi Perangkat Daerah (OPD) yang disajikan sebagai responden berjumlah 59 OPD. SEM PLS digunakan sebagai alat analisis dalam penelitian ini.

Data penelitian yang digunakan berasal dari kuesioner yang dikumpulkan dengan menggunakan metode survei. Survei dilaksanakan selama tiga bulan dari bulan Maret sampai dengan bulan Mei 2017. Survei dilaksanakan di OPD pemerintah Propinsi Banten, Pemerintah Kabupaten Pandeglang dan Pemerintah Kota Serang.

Hasil analisis menunjukkan bahwa penerapan sistem akuntansi berbasis akrual berpengaruh positif tetapi tidak signifikan terhadap kualitas laporan keuangan, penerapan sistem pengendalian intern berpengaruh positif dan signifikan terhadap kualitas laporan keuangan, penerapan prinsip-prinsip *good government governance* berpengaruh positif dan signifikan terhadap kualitas laporan keuangan dan kualitas laporan keuangan berpengaruh positif dan signifikan terhadap opini audit.

Kata Kunci : Sistem Akuntansi Berbasis Akrual, Sistem Pengendalian Intern, Prinsip-Prinsip *Good Government Governance*, Kualitas Laporan Keuangan dan Opini Audit

ABSTRACT

This research aims to exam the influence of the implementation of accrual based accounting system, the implementation of internal control system, and the implementation of the principles of good government governance on the quality of financial reporting and its impact on audit opinion. This research is a quantitative method with respondents are head of agency / agency and head of accounting in the working area of Banten provincial government, Pandeglang regency government, and Serang city government. Organization of regional devices (OPD) presented as respondents amounted to 59 OPD. SEM PLS is used as an analytical tool in this research.

The research data used came from the questionnaires collected by using survey method. The survey was conducted for three months from March to May 2017. The survey was conducted at the OPD of the Banten Provincial Government, the Pandeglang District Government and the Serang City Government.

The results of the analysis show that the implementation of accrual-based accounting system has a positive but not significant influence on the quality of financial statements, the implementation of internal control system has a positive and significant impact on the quality of financial statements, and the implementation of the principles of good government governance has a positive and significant impact on the quality of financial reporting and quality financial reporting has a positive and significant impact on audit opinion.

Key Word : Accrual Based Accounting System, Internal Control System, Principles of Good Government Governance, Quality of Financial Reporting and Audit Opinion.