

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh penerapan prinsip-prinsip *good corporate governance*, kepatuhan pada perundang-undangan dan penerapan sistem pengendalian internal terhadap kualitas pelaporan keuangan. Penelitian ini merupakan penelitian kuantitatif dengan seluruh pegawai di BPJS Ketenagakerjaan sebagai responden. Jumlah pegawai BPJS Ketenagakerjaan di Wilayah Kota Tangerang yang disajikan sebagai responden berjumlah 74 orang. SEM PLS digunakan sebagai alat analisis dalam penelitian ini.

Data penelitian yang digunakan berasal dari kuesioner yang dikumpulkan dengan menggunakan metode survei. Survei dilaksanakan sejak 15 Januari 2018 sampai dengan 20 Februari 2018. Survei dilaksanakan di kantor BPJS Ketenagakerjaan cabang Batu Ceper, Kantor BPJS Ketenagakerjaan Cabang Cikokol dan Kantor BPJS Ketenagakerjaan Cabang Cimone.

Hasil analisis menunjukkan bahwa penerapan prinsip-prinsip *good corporate governance* berpengaruh signifikan terhadap kualitas pelaporan keuangan, kepatuhan pada perundang-undangan berpengaruh signifikan terhadap kualitas pelaporan keuangan, dan penerapan sistem pengendalian inter berpengaruh signifikan terhadap kualitas pelaporan keuangan

Kata Kunci : Prinsip-Prinsip Good Corporate Governance, Kepatuhan Pada Perundang-undangan , Penerapan Sistem Pengendalian Intern dan Kualitas Pelaporan Keuangan.

ABSTRACT

This research aims to determine the effect of the implementation of accrual basis accounting system, the implementation of internal control system, the application of the principles of good corporate governance to the quality of financial reporting. This research is a quantitative research with all employees in BPJS Labor as respondent. Number of employment BPJS Employment in Tangerang City Region presented as respondents amounted to 74 people. 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 from January 15, 2018 to February 20, 2018. The survey was conducted at the BPJS office of Employment Branch Batu Ceper, BPJS Office of Employment Branch Cikokol and BPJS Employment Branch Office Cimone.

The result of the analysis shows that the application of the principles of good corporate governance has significant impact on the quality of financial reporting, compliance with legislation has significant impact on the quality of financial reporting, and the implementation of the inter control system has significant impact on the quality of financial reporting

Keywords: Principles of Good Corporate Governance, Compliance with Legislation, Implementation of Internal Control System and Quality of Financial Reporting.

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