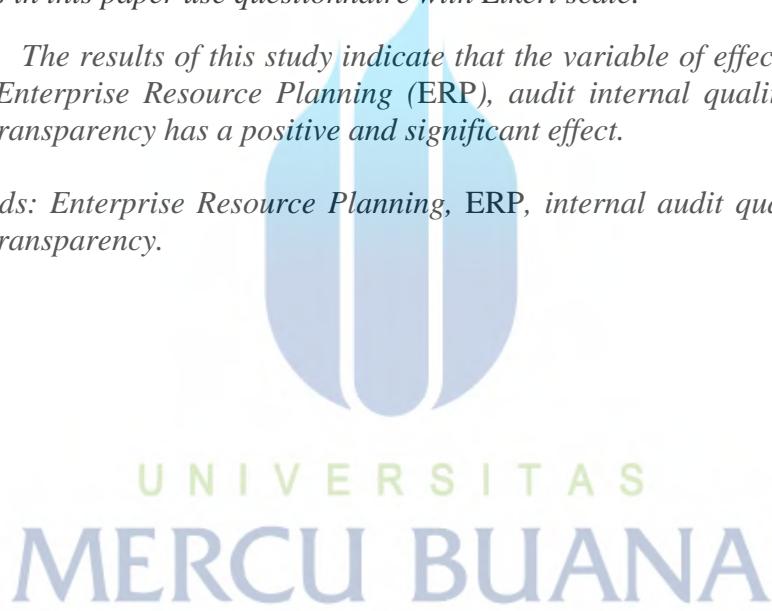


ABSTRACT

From the results of this study, the researcher concluded that the use of Enterprise Resource Planning (ERP) effectively is one way of implementing Accounting Information Systems within the company that can help internal auditors work effectively and create transparent financial statements as well. This study aims to determine the implementation of Enterprise Resource Planning (ERP), audit internal quality and financial report transparency. The calculation method is using Statistical Product and Service Solutions 21 (SPSS). This research calculates Descriptive Statistic Test, Classic Assumption Test (Normality, Cronbach Alpha, R Square) and Hypothesis Testing (Test Statistic F and Test Statistic t). The sample in this research is 368. The data collection methods in this paper use questionnaire with Likert scale.

The results of this study indicate that the variable of effectiveness of the use of Enterprise Resource Planning (ERP), audit internal quality to financial report transparency has a positive and significant effect.

Keywords: Enterprise Resource Planning, ERP, internal audit quality, financial report transparency.



ABSTRAK

Dari hasil penelitian ini, peneliti menyimpulkan bahwa Penerapan *Enterprise Resource Planning* (ERP) secara efektif merupakan salah satu cara menerapkan Sistem Informasi Akuntansi di dalam perusahaan yang dapat membantu auditor internal bekerja secara efektif dan menciptakan laporan keuangan yang transparan. Penelitian ini bertujuan untuk mengetahui Pengaruh Penerapan *Enterprise Resource Planning* (ERP), Kualitas Internal Audit terhadap Transparansi Laporan Keuangan. Metode perhitungannya menggunakan *Service Solutions 21* (SPSS). Penelitian ini menghitung Uji Statistik Deskriptif, Uji Asumsi Klasik (Normalitas, *Cronbach Alpha*, *R Square*) dan Uji Hipotesis (Uji Statistik F dan Uji Statistik t). Dalam penelitian ini menggunakan 368 sampel. Metode pengumpulan data dalam penulisan ini menggunakan kueisoner dengan skala likert.

Hasil penelitian ini menggambarkan bahwa Penerapan *Enterprise Resource Planning* (ERP), Kualitas Internal Audit berpengaruh positif dan signifikan terhadap Transparansi Laporan Keuangan

Kata Kunci : *Enterprise Resource Planning*, ERP, Kualitas Internal Audit, Transparansi Laporan Keuangan.

