

ABSTRACT

This research aims to analyze the effect of financial statement presentation and accessibility of financial statements for accountability in financial management of government institution in DKI Jakarta Province. The research was carried out in 43 government institutes in DKI Jakarta Province. Sampling was selected using sensus sampling technique. Questionnaires were distributed to 86 respondens. This research using a quantitative methode that is explanatory that explain the casual relationship between the variables of research by testing the hypothesis. For this study the data were analyzed using Component or Variance Based Structural Equation Modeling in which data processing uses the Partial Least Square (Smart-PLS) program version 3.0. The results of this study indicate that the presentation of financial statements and accessibility of financial reporting is positively effect accountability of regional Financial Management.

Keyword: financial statement presentation, accessibility of financial statements, accountability in financial management



ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh penyajian laporan keuangan dan aksesibilitas laporan keuangan terhadap akuntabilitas pengelolaan keuangan daerah instansi pemerintah di Provinsi DKI Jakarta. Penelitian ini dilaksanakan pada 43 instansi pemerintah di Provinsi DKI Jakarta. Pengambilan sampel dilakukan dengan menggunakan metode sensus. Kuesioner dibagikan kepada responden sebanyak 86 kuesioner. Penelitian ini menggunakan metode kuantitatif yang bersifat *explanatory* yang menjelaskan hubungan kausal antara variabel-variabel penelitian melalui pengujian hipotesis. Data dalam penelitian ini dianalisis dengan menggunakan *Component* atau *Variance Based Structural Equation Modeling* di mana dalam pengolahan datanya menggunakan program *Partial Least Square* (Smart-PLS) versi 3.0. Hasil penelitian ini menunjukkan bahwa penyajian laporan keuangan dan aksesibilitas laporan keuangan bersama-sama positif berpengaruh pada akuntabilitas dalam pengelolaan keuangan.

Kata kunci: Penyajian laporan keuangan, aksesibilitas laporan keuangan, akuntabilitas pengelolaan keuangan daerah

