

ABSTRAK

Penelitian ini bertujuan untuk menguji atau menganalisis Pengaruh Kompetensi Sumber Daya Manusia, Penerapan Sistem Akuntansi Berbasis Akrua, Penerapan Sistem Pengendalian Internal, dan Penerapan Prinsip-Prinsip *Good Government Governance* Terhadap Kualitas Laporan Keuangan (Survei pada UPT Ditjen Kebudayaan). Data yang digunakan adalah data primer dengan metode survei melalui penyebaran kuesioner. Sampel yang digunakan adalah 33 responden dengan teknik *simple random sampling*. Penelitian ini menggunakan metode analisis regresi linier berganda.

Berdasarkan hasil analisis dapat diambil kesimpulan bahwa variabel Kompetensi Sumber Daya Manusia dan Penerapan Sistem Akuntansi Berbasis Akrua berpengaruh dan signifikan terhadap Kualitas Laporan Keuangan, tetapi pada variabel Penerapan Sistem Pengendalian Internal dan Penerapan Prinsip-Prinsip *Good Government Governance* tidak berpengaruh terhadap Kualitas Laporan Keuangan

Kata Kunci: Kompetensi Sumber Daya Manusia, Akuntansi Berbasis Akrua, Pengendalian Internal, *Good Government Governance*, Kualitas Laporan Keuangan.



ABSTRACT

This study aims to examine or analyze the Influence of Human Resource Competencies, Application of Accrual-Based Accounting Systems, Application of Internal Control Systems, and Application of the Principles of Good Government Governance to the Quality of Financial Statements. (Survey of the Technical Implementation Unit of the Directorate General of Culture). The data used is primary data with survey methods through questionnaires. The sample used was 33 respondents with simple random sampling technique. This study uses multiple linear regression analysis method.

Based on the results of the analysis it can be concluded that the variables of Human Resource Competency and Application of Accrual-Based Accounting Systems have a significant and significant effect on the Quality of Financial Reports, but on the Implementation of Internal Control System and the Principles of Good Government Governance do not affect the Quality of Financial Reports..

Keywords: *Human Resource Competence, Accrual Based Accounting, Internal Control, Good Government Governance, Quality of Financial Statements.*

