

ABSTRACT

This study aims to analyze empirically the impact and effect of government governance, organizational commitment, and utilization of information technology on financial reporting quality. The population of this research are accounting and reporting staff in The State Ministry of Republic Indonesia. Sample selection technique that is non-probability with purposive sampling. Sample in this research are 68 respondents. The research method used is quantitative research method. Program used in analyzing the data using SmartPLS version 3.0.

Dependent variable in this research is financial reporting quality. And independent variable in this study is the application of good governance, organizational commitment, and utilization of information technology. The results of the study show that the application of good governance does not affect the quality of financial reporting, organizational commitment influences the quality of financial reporting, and utilization of information technology does not affect the quality of financial reporting.

Keyword: *financial reporting quality, implementation of good government governance, organizational commitment, utilization of information technology.*



ABSTRAK

Tujuan penelitian ini adalah untuk memperoleh bukti-bukti empiris tentang pengaruh *good government governance*, komitmen organisasi dan pemanfaatan teknologi informasi terhadap kualitas pelaporan keuangan. Populasi dalam penelitian ini adalah staff akuntansi dan pelaporan keuangan di Kementerian Negara Republik Indonesia. Teknik pengambilan sampel menggunakan metode *purposive sampling* dan diperoleh sampel penelitian 68 responden. Metode penelitian yang digunakan adalah metode penelitian kuantitatif. Untuk metode analisis data dengan menggunakan model PLS (*Partial Least Squares*). Sedangkan untuk olah data dengan menggunakan program SmartPLS 3.0.

Hasil penelitian menunjukkan bahwa penerapan *good government governance* tidak berpengaruh terhadap kualitas pelaporan keuangan, komitmen organisasi berpengaruh terhadap kualitas pelaporan keuangan dan pemanfaatan teknologi informasi tidak berpengaruh terhadap kualitas pelaporan keuangan.

Kata kunci : kualitas pelaporan keuangan, penerapan *good government governance*, komitmen organisasi, pemanfaatan teknologi informasi.

