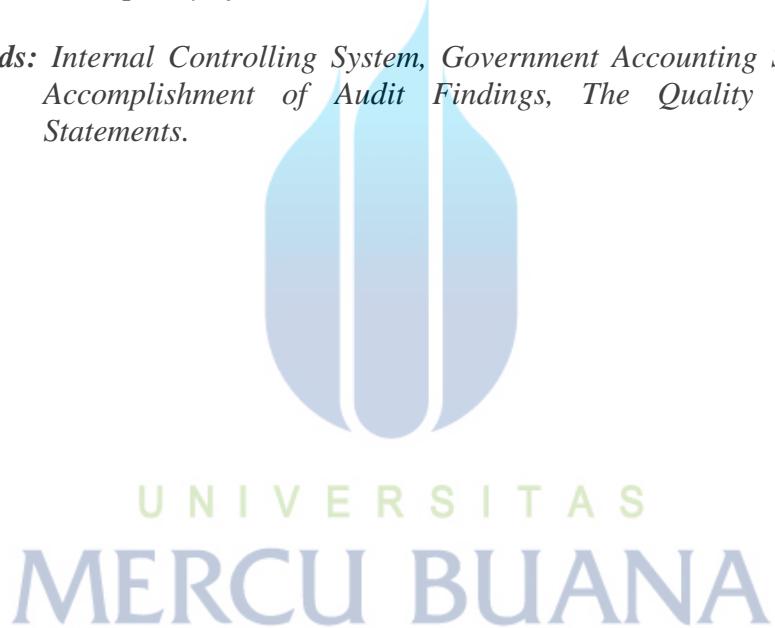


ABSTRACT

This research is aimed at obtaining empirical proofs regarding the effect of Internal Controlling System, Government Accounting Standard and the accomplishment of audit findings on The Quality of Financial Statement. The research population is all of The Head of Finance Sub Office of The Regional Apparatus at The Government of Bekasi City. The sample method used is census sample technique. The research result shows that the application of the Internal Controlling System has an effect on the quality of Financial Statement, the application of the Government Accounting Standard has an effect on the quality of the Financial Statement while the accomplishment of audit findings doesn't have any effect on the quality of the Financial Statement.

Keywords: Internal Controlling System, Government Accounting Standard, The Accomplishment of Audit Findings, The Quality of Financial Statements.



ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris tentang pengaruh penerapan Sistem Pengendalian Intern, penerapan Standar Akuntansi Pemerintahan dan penyelesaian temuan audit terhadap kualitas laporan keuangan. Populasi dari penelitian ini adalah seluruh Kepala Sub Bagian Keuangan pada Perangkat Daerah di Pemerintah Kota Bekasi. Metode sampling yang digunakan adalah teknik sampling jenuh (sensus). Hasil penelitian menunjukkan bahwa penerapan Sistem Pengendalian Intern berpengaruh terhadap kualitas laporan keuangan, penerapan Standar Akuntansi Pemerintahan berpengaruh terhadap kualitas laporan keuangan, sedangkan penyelesaian temuan audit tidak berpengaruh terhadap kualitas laporan keuangan.

Kata Kunci: Sistem Pengendalian Intern, Standar Akuntansi Pemerintahan, Penyelesaian Temuan Audit, Kualitas Laporan Keuangan.

