

ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti-bukti empiris tentang Pengaruh Penerapan Sistem Pengendalian Intern Terhadap Pelaksanaan Audit Intern dan Dampaknya Pada Kualitas Laporan Keuangan. Sampel penelitian ini adalah SKPD Wilayah Kabupaten Cianjur. Analisis data menggunakan analisis jalur. Aplikasi PLS digunakan untuk menguji Hipotesis. Hasil penelitian menyatakan bahwa Sistem Pengendalian Intern berpengaruh terhadap Pelaksanaan Audit Intern. Pelaksanaan Audit Intern berpengaruh terhadap Kualitas Laporan Keuangan. Sistem Pengendalian Intern berpengaruh terhadap Kualitas Laporan Keuangan.

Kata kunci: Penerapan Sistem Pengendalian Internal; Pelaksanaan Audit Intern; Kualitas Laporan Keuangan



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ABSTRACT

This study aims to obtain empirical evidence about the Effect of the Application of Internal Control System on the Implementation of Internal Audit and Its Effects on the Financial Statements Quality. The sample of this study is the SKPD of the Cianjur Regency Area. Data analysis using path analysis. The PLS application is used to test the hypothesis. The results of the study state that the Internal Control System has an effect on the Implementation of Internal Audit. The implementation of Internal Audit affects the Financial Statements Quality. The Internal Control System affects the Financial Statements Quality.

Keywords: *Application of the Internal Control System; Implementation of Internal Audit; Financial Statements Quality.*

