

ABSTRAK

Penelitian ini bertujuan menganalisis faktor-faktor determinan yang berpengaruh terhadap Kualitas Implementasi Akuntansi Pemerintahan Berbasis Akrual dan dampaknya terhadap Kualitas Laporan Keuangan Kementerian Negara/Lembaga (LKKL). Faktor-faktor tersebut yaitu Komitmen Organisasi, Kapasitas SDM, Sistem pengendalian Intern, Pemanfaatan Teknologi Informasi, Rekonsiliasi Data, Komunikasi, Ketersediaan Sarana dan Prasarana.

Metode penelitian yang digunakan yaitu analisis kuantitatif dengan *Structural Equation Model*. Penelitian dilakukan pada tahun 2016 dengan data sampel 158 responden dari Kementerian Negara/Lembaga di Republik Indonesia. Data yang dikumpulkan diolah dengan menggunakan LISREL 8.80.

Hasil penelitian menunjukkan bahwa faktor Komitmen Organisasi, Kapasitas SDM, Pemanfaatan Teknologi Informasi, Komunikasi, Ketersediaan Sarana dan Prasarana berpengaruh signifikan positif terhadap Kualitas Implementasi Akuntansi Pemerintahan Berbasis Akrual. Pengaruh Sistem Pengendalian Intern dan Rekonsiliasi Data terhadap kualitas implementasi Akuntansi Pemerintahan Berbasis Akrual tidak terbukti. Sementara itu, Kualitas Implementasi Akuntansi Pemerintahan Berbasis Akrual berpengaruh signifikan positif terhadap kualitas LKKL. Hasil penelitian atas pengaruh tidak langsung menunjukkan Kualitas Implementasi Akuntansi Pemerintahan Berbasis Akrual dapat memediasi secara positif pengaruh Komitmen Organisasi, Kapasitas SDM, Pemanfaatan TI, Komunikasi, Ketersediaan Sarana dan Prasarana terhadap kualitas LKKL. Namun, Kualitas Implementasi Akuntansi Pemerintahan Berbasis Akrual tidak dapat memediasi pengaruh SPI dan Rekonsiliasi Data terhadap kualitas LKKL.

Kata kunci:

Kualitas Implementasi Akuntansi Pemerintahan Berbasis akrual, Kualitas LKKL, Komitmen Organisasi, Kapasitas SDM, Sistem Pengendalian Intern, Pemanfaatan Teknologi Informasi, Rekonsiliasi Data, Komunikasi, Ketersediaan Sarana dan Prasarana

ABSTRACT

This research is aimed to analyze factors that affect Quality of Implementation of Accrual based Government Accounting and its effects on the Quality of Financial Statements. These factors are Organizational Commitment, Human Resource Capacity, Internal Control Systems, Utilization of Information Technology, Data Reconciliation, Communication, Availability Facilities and Infrastructures.

The research method used is quantitative analysis with Structural Equation Model. The study was conducted in 2016 with 158 respondents sampled data from the Ministry/Government Agency in the Republic of Indonesia. The data collected were processed using LISREL 8.80.

The results showed that factors Organizational Commitment, Human Resource Capacity, Utilization of Information Technology, Communication, Availability of Facilities and Infrastructures effecting significantly positive on the Quality of Implementation of Accrual based Government Accounting. Effect of Internal Control System and Data Reconciliation to the quality of Implementation of Accrual based Government Accounting is not proven. Meanwhile, the Quality of Implementation of Accrual based Government Accounting effecting significantly positive on the quality of Financial Statements. Results of research on the indirect effect implies Quality Implementation of Accrual Based Accounting Administration may mediate positively effect Organizational Commitment, Human Resource Capacity, Utilization of Information Technology, Communication, Availability Facilities and Infrastructures on the Quality of Financial Statements. However, Quality Implementation of Accrual Based Accounting Government can not mediate the effect of Internal Control System and Data Reconciliation on the Quality of Financial Statements.

Keywords:

Quality Implementation of Accrual Based Government Accounting, Quality of Financial Statements, Organizational Commitment, Human Resources Capacity, Internal Control Systems, Utilization of Information Technology, Data Reconciliation, Communication, Availability of Facilities and Infrastructure