

ABSTRAK

Penelitian ini bertujuan mengetahui pengaruh penerapan sistem pengendalian intern, kepatuhan terhadap peraturan perundang-undangan, serta peran audit intern terhadap kualitas laporan keuangan. Penelitian ini merupakan penelitian kuantitatif dengan unit analisis entitas akuntansi dan entitas pelaporan Badan Kependudukan dan Keluarga Berencana Nasional (BKKBN) dengan pejabat/petugas yang bertanggungjawab dalam penyusunan laporan keuangan sebagai responden. Pada kantor BKKBN terdapat 42 entitas akuntansi dan 1 entitas pelaporan yang tersebar di 33 Provinsi dan Kantor Pusat di Jakarta sehingga jumlah responden yang memberikan persepsi berjumlah 43 orang.

Kuisioner disebar kepada responden mulai tanggal 13 - 22 April 2019 dengan *google form* dan dapat diterima kembali secara keseluruhan. Data yang diperoleh kemudian dikonversi dan diolah mempergunakan *microsoft excel* dan SPSS versi 25.

Hasil analisis deskriptif menunjukkan BKKBN telah menerapkan sistem pengendalian intern, mematuhi peraturan perundang-undangan, memerankan audit intern dalam organisasi dan menyusun laporan keuangan secara berkualitas. Berdasarkan hasil analisis statistik penerapan sistem pengendalian intern dan kepatuhan peraturan perundang-undangan tidak berpengaruh signifikan terhadap kualitas laporan keuangan, sedangkan peran audit intern berpengaruh signifikan terhadap laporan keuangan.

Kata Kunci: Penerapan Sistem Pengendalian Intern, Kepatuhan Pada Perundang-undangan, Audit Intern, dan Kualitas Laporan Keuangan.

ABSTRACT

This study aims to determine the effect of the implementation of the internal control system, compliance with laws and regulations, and the role of internal audit on the quality of financial statements. This research is a quantitative study with an analysis unit of accounting entities and reporting entities of the National Population and Family Planning Board (BKKBN) with officials / officers responsible for preparing financial statements as respondents. At the BKKBN office there are 42 accounting entities and 1 reporting entity spread across 33 Provinces and Head Offices in Jakarta so that the number of respondents who provide perceptions amounts to 43 people.

The questionnaire is distributed to respondents from 13 - 22 April 2019 with Google Form and can be accepted in its entirety. The data obtained is then converted and processed using Microsoft Excel and SPSS version 25.

The results of the descriptive analysis show that the BKKBN has implemented an internal control system, complies with laws and regulations, internal audit has a role in the organization and the financial reports have quality. Based on the results of statistical analysis the application of internal control systems and compliance with laws and regulations does not have a significant effect on the quality of financial reports, while the role of internal audit has a significant effect on financial statements.

Keywords: Implementation of the Internal Control System, Compliance with Law and Regulation, Internal Audit, and Quality of Financial Statement.

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