

## ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh penerapan prinsip *good corporate governance* dan penerapan PSAK adopsi *IFRS* terhadap kualitas laporan keuangan dengan sistem pengendalian internal sebagai variabel moderasi pada BUMN.

Data penelitian yang digunakan berasal dari kuesioner yang dikumpulkan dengan menggunakan metode survei. Jumlah responden yang disajikan sebanyak 99 orang, alat analisis yang digunakan dalam penelitian ini adalah *Smart PLS 3.0*.

Jenis moderasi pada penelitian ini yaitu prediktor moderasi, karena SPI sebagai variabel moderasi hanya berperan sebagai variabel prediktor dalam model penelitian yang dibentuk, berdasarkan hasil analisis membuktikan sistem pengendalian internal tidak memoderasi penerapan prinsip *good corporate governance* dan penerapan PSAK adopsi *IFRS* pada kualitas laporan keuangan.

Hasil analisis membuktikan bahwa penerapan prinsip *good corporate governance* berpengaruh positif dan signifikan terhadap kualitas laporan keuangan, penerapan PSAK adopsi *IFRS* berpengaruh positif dan signifikan terhadap kualitas laporan keuangan, sistem pengendalian internal tidak memoderasi secara signifikan pengaruh prinsip *good corporate governance* terhadap kualitas laporan keuangan dan sistem pengendalian internal tidak memoderasi secara signifikan penerapan PSAK adopsi *IFRS* terhadap kualitas laporan keuangan.

Kata kunci: Prinsip GCG, Penerapan PSAK adopsi *IFRS*, Sistem Pengendalian Internal, Kualitas Laporan Keuangan, BUMN.

## ABSTRACT

*This study aims to empirically prove the effect of applying the principles of good corporate governance and the application of PSAK IFRS adoption on the quality of financial reports with the internal control system as a moderating variable in BUMN.*

*The research data used came from questionnaires which were collected using a survey method. The number of respondents who were presented was 99 people, the analytical tool used in this study was Smart PLS 3.0.*

*The type of moderation in this study is a moderating predictor, because SPI as a moderating variable only acts as a predictor variable in the research model that is formed, based on the results of the analysis to prove that the internal control system does not moderate the application of good corporate governance principles and the application of PSAK IFRS adoption on report quality.*

*The results of the analysis prove that the application of the principles of good corporate governance has a positive and significant effect on the quality of financial statements, the application of PSAK adoption of IFRS has a positive and significant effect on the quality of financial reports, the internal control system does not significantly moderate the effect of the principles of good corporate governance on the quality of financial reports and internal control systems does not significantly moderate the adoption of IFRS PSAK on the quality of financial statements.*

**Keywords:** *Principles of Good corporate governance, Implementation of PSAK adoption of IFRS, Internal Control System, Quality of Financial Reports, State-owned enterprises.*