

ABSTRACT

This study aims to examine the effects of the employee's understanding of Government Accounting Standards, quality of human resources, and the employee's work motivation on the Quality of Government Agency Performance Accountability Report (LAKIP). Using a quantitative approach, self-administered questionnaires were used to gather responses from 150 employees of the Directorate General of Islamic Education, Ministry of Religious Affairs of the Republic of Indonesia. Analyses were then performed on the obtained data using Partial Least Squares (PLS) method. The results of this study indicates that: (1) Understanding of Government Accounting Standards has a positive and significant effects on the Quality of Government Agency Performance Accountability Report (LAKIP), (2) Quality of Human Resources has a positive and significant effects on the Quality of Government Agency Performance Accountability Report (LAKIP), and (3) Work Motivation has a positive and significant effects on the Quality of Government Agency Performance Accountability Report (LAKIP).

Keywords: understanding of government accounting standards, quality of human resources, work motivation, and performance accountability reports of government agency.

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh pemahaman pegawai tentang Standar Akuntansi Pemerintahan, kualitas sumber daya manusia, dan motivasi kerja pegawai terhadap Kualitas Laporan Akuntabilitas Kinerja Instansi Pemerintah (LAKIP). Dengan menggunakan pendekatan kuantitatif, kuesioner yang diadministrasikan sendiri digunakan untuk mengumpulkan tanggapan dari 150 pegawai Direktorat Jenderal Pendidikan Islam, Kementerian Agama Republik Indonesia. Analisis kemudian dilakukan pada data yang diperoleh dengan menggunakan metode *Partial Least Squares* (PLS). Hasil penelitian ini menunjukkan bahwa: (1) Pemahaman Standar Akuntansi Pemerintahan berpengaruh positif dan signifikan terhadap Kualitas Laporan Akuntabilitas Kinerja Instansi Pemerintah (LAKIP), (2) Kualitas Sumber Daya Manusia berpengaruh positif dan signifikan terhadap Kualitas Laporan Akuntabilitas Kinerja Instansi Pemerintah (LAKIP), dan (3) Motivasi Kerja berpengaruh positif dan signifikan terhadap Kualitas Laporan Akuntabilitas Kinerja Instansi Pemerintah (LAKIP).

Kata kunci: pemahaman standar akuntansi pemerintahan (SAP), kualitas sumber daya manusia (SDM), motivasi kerja, dan laporan akuntabilitas kinerja instansi pemerintah (LAKIP).