

ABSTRACT

This study aims to examine the effect of the application of the Internal Control System and the application of the principles of Good Corporate Governance to the Quality of Financial Statements. In this study the application of internal control systems is measured by the control environment, risk assessment, control activities, information and communication and monitoring, the application of the principles of good corporate governance measured by transparency, accountability, responsibility, fairness and fairness, and the quality of financial statements measured by understood, relevant, reliable and comparable. The population of this study is to focus on all employees of the Amanah Insani Islamic Financing Bank. The sampling method used is a saturated sampling technique (census). The results of the study show that the application of the internal control system and the application of the principles of good corporate governance have an effect on the quality of financial reports in the Amanah Insani Islamic Financing Bank.

Keywords: Internal Control System, Good Corporate Governance, Quality of Financial Statements



ABSTRAK

Penelitian ini bertujuan untuk meneliti pengaruh penerapan Sistem Pengendalian Internal dan penerapan prinsip-prinsip Good Corporate Governance terhadap Kualitas Laporan Keuangan. Dalam penelitian ini penerapan sistem pengendalian internal diukur dengan lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi dan pemantauan, penerapan prinsip-prinsip good corporate governance diukur dengan transparency, accountability, responsibility, idenedency dan fairness, dan kualitas laporan keuangan diukur dengan dapat dipahami, relevan, handal dan dapat diperbandingkan. Populasi dari penelitian ini adalah berfokus pada semua pegawai instansi Bank Pembiayaan Rakyat Syariah Amanah Insani. Metode sampling yang digunakan adalah teknik sampling jenuh (sensus). Hasil penelitian menunjukkan bahwa penerapan sistem pengendalian internal dan penerapan prinsip-prinsip *good corporate governance* berpengaruh terhadap kualitas laporan keuangan pada Bank Pembiayaan Rakyat Syariah Amanah Insani.

Kata Kunci: Sistem Pengendalian Internal, *Good Corporate Governance*, Kualitas Laporan Keuangan

