

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh sistem pengendalian internal dan penerapan *good corporate governance* terhadap kualitas laporan keuangan pada PT. Kereta Api Indonesia (Persero) di Kota Bandung.

Metode penelitian yang digunakan adalah metode deskriptif dan asosiatif. Populasi dalam penelitian ini berjumlah 33 terdiri dari bagian spi dan bagian akuntansi. Teknik sampling yang digunakan adalah *probability sampling* dengan teknik pengambilan sampel menggunakan *simple random*, karena pengambilan anggota sampel dari populasi dilakukan secara acak tanpa memperhatikan strata yang ada dalam populasi tersebut. Serta sampel ditentukan dengan menggunakan rumus slovin, berdasarkan rumus tersebut dapat dihitung sampel dari populasi berjumlah 33 orang dengan taraf kesalahan 5% maka sampel 30 responden. Pengujian hipotesis yang diajukan, di analisis berdasarkan teknis statistik yaitu dengan uji normalitas, uji multikolinieritas, uji autokolerasi, uji heteroskedastisitas, uji validitas, uji reliabilitas, analisis regresi linier berganda, analisis kolerasi, koefisien determinasi, uji t, dan uji F.

Hasil penelitian ini menunjukkan bahwa secara parsial sistem pengendalian internal berpengaruh sebesar 33,5% terhadap kualitas laporan keuangan dan penerapan *good corporate governance* berpengaruh 40,2% terhadap kualitas laporan keuangan. Sedangkan secara simultan menunjukkan bahwa sistem pengendalian internal dan penerapan *good corporate governance* berpengaruh 73,7% terhadap kualitas laporan keuangan, dan sisanya 26,3% merupakan pengaruh dari faktor lain yang tidak diteliti, diantaranya: audit internal (Hayyuning Tyas, 2011), kompetensi staf akuntansi (Abel Putra Setiawan, 2015) dan lain-lain.

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

ABSTRACT

This study aims to determine how much influence the internal control system and the implementation of good corporate governance to the quality of financial reports on PT. Kereta Api Indonesia (Persero) in Bandung.

The method used is descriptive and associative. The population in this study are 33 consists of the internal controls and accounting. The sampling technique used is the probability sampling technique using simple random sampling, for taking the sample members of the population was randomly without regard to strata that exist in the population. As well as the sample is determined by using the formula slovin, it can be calculated based on a formula of population samples of 33 people with an error rate of 5%, the sample of 30 respondents. Testing the hypothesis, in technical analysis based on statistics that the normality test, multicollinearity, autokolerasi test, heteroscedasticity test, validity, reliability, multiple linear regression analysis, correlation analysis, coefficient of determination, t test, and test F.

The results of this study showed that partially affect the internal control system by 33.5% against the quality of financial reporting and the implementation of good corporate governance 40.2% effect on the quality of financial statements. While simultaneously showing that the internal control system and the implementation of good corporate governance 73.7% effect on the quality of financial statements, and the remaining 26.3% is the influence of other factors that were not studied, including: internal audit (Hayyuning Tyas, 2011), competence accounting staff (Abel Putra Setiawan, 2015) and others.

Keywords: *Internal Control Systems, Implementation of Good Corporate Governance and Quality of Financial Statements.*