

## ABSTRAK

Penelitian bertujuan untuk mengetahui pengaruh penerapan standar akuntansi pemerintahan terhadap kualitas laporan keuangan, sistem pengendalian internal terhadap kualitas laporan keuangan, kompetensi staf akuntansi terhadap kualitas laporan keuangan dan secara bersama-sama mengetahui pengaruh penerapan standar akuntansi pemerintahan, sistem pengendalian internal, dan kompetensi staf akuntansi terhadap kualitas laporan keuangan pemerintah daerah kota Bandung.

Penelitian ini dilakukan pada Pemerintah Daerah Kota Bandung. Teknik penentuan sampel menggunakan teknik *non probability sampling* dengan jumlah responden sebanyak 35 orang. Jenis data yang digunakan adalah data primer. Metode pengumpulan data dilakukan dengan kuesioner. Teknik analisis data menggunakan analisis regresi linier berganda dengan menggunakan program SPSS versi 21.

Hasil penelitian menunjukkan bahwa, 1) standar akuntansi pemerintahan berpengaruh positif dan signifikan terhadap kualitas laporan keuangan, 2) sistem pengendalian internal berpengaruh positif dan signifikan terhadap kualitas laporan keuangan, 3) kompetensi staf akuntansi berpengaruh positif dan signifikan terhadap kualitas laporan keuangan, 4) standar akuntansi pemerintahan, sistem pengendalian internal, dan kompetensi staf akuntansi secara simultan berpengaruh positif dan signifikan terhadap kualitas laporan keuangan pemerintah daerah.

**Kata kunci:** Standar Akuntansi Pemerintahan, Sistem Pengendalian Internal, Kompetensi Staf Akuntansi, Kualitas Laporan Keuangan

## **ABSTRACT**

*This present study was intended to identify the impact of the implementation of government standard accountancy on the quality of financial statement, the system of internal control on the quality of financial statement, the competency of accounting staff on the quality of the financial statement, and identify collectively the impact of implementation of government standard accountancy, the system of internal control, and the competency of accounting staff on the quality of the financial statement of the regency city of Bandung.*

*The study was conducted at 'Pemerintah Daerah' (government of Bandung city). The sample was determined using non probability sampling technique and the responden 35. The data used were the primary data. The data were collected through questionnaire. The data were analyzed using the multiple linear regression analysis assisted with the SPSS version 21.*

*The result of the study showed that 1) the government accountancy standard positively and significantly contributed to the quality of financial statement; 2) the system on internal control positively and significantly affected the quality of financial statement; 3) the competency of the accounting staff positively and significantly contributed to the quality of financial statement; 4) the government standard accountancy, the system of internal control and the competency of the accounting staff positively and significantly contributed to the quality of the financial statement of the local government.*

**Keywords:** *Government standard accountancy , system of internal control, competency of accounting staff, quality of financial statement*