

## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh Sistem Pengendalian Internal (SPI) terhadap kualitas laporan keuangan. Penelitian dilaksanakan di institusi pemerintahan yaitu Perpustakaan Nasional RI (Perpusnas RI). Penelitian ini dimaksudkan untuk (1) Mengetahui pelaksanaan SPI pada Perpusnas RI. (2) Mengetahui kualitas laporan keuangan yang disajikan oleh Perpusnas RI. (3) Mengetahui signifikansi pengaruh Sistem Pengendalian Intern (SPI) terhadap Kualitas Laporan Keuangan di Perpusnas RI. Penelitian termasuk dalam penelitian kuantitatif menggunakan regresi linier sederhana, pengumpulan data menyebarkan langsung kuesioner pada responden yang bersangkutan. Menunjukkan adanya pengaruh signifikan dan positif penerapan SPI yang diterapkan kualitas laporan keuangan. Hasil uji determinasi adalah sebesar 49,7%. Penerapan SPI memadai serta dilaksanakan sesuai prasyarat yang ditetapkan dapat meningkatkan Kualitas Laporan Keuangan.

**Kata Kunci : Sistem Pengendalian Intern, Kualitas Laporan Keuangan, Instansi Pemerinta**

## **ABSTRACT**

The study is carried out to examine the impact of internal controls system on financial statement quality in the Indonesian government institution with case study in the National Library Agency. Hence, this study seeks to: (1) identify the implementation of internal control system in the Agency; (2) identify the quality of financial statement issued by the Agency, especially from the year 2009 to 2013; (3) measure the impact of the internal control system on the quality of financial statement issued by the Agency. Acquired from questionnaire distribution to selected employer working in Principle Secretary and Inspectorate Units at the Agency, this research employs quantitative method in form of simple linier regression. Result of the regression confirms that internal control system had a positive and significant impact on financial statement quality. The impact of this internal control system itself reached to 49,7%; while the rest were contributed by other factors, such as the obedience to the higher regulations and Government Accounting Standard. Therefore, in can be concluded that if the Agency implements its internal control system in good and consistent way, its financial statement would more qualified.

**Key Words: Financial Statement Quality, Internal Control System, Quantitative**