

ABSTRAK

PENGARUH PENGENDALIAN INTERNAL TERHADAP KUALITAS LAPORAN KEUANGAN BADAN LAYANAN UMUM (Studi Pada BLU Terintegrasi Pusat di Kota Bandung)

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Penelitian ini dilakukan untuk mengetahui: pengendalian internal dan kualitas laporan keuangan BLU serta mengetahui secara empiris pengaruh pengendalian internal terhadap kualitas laporan keuangan.

Metode penelitian yang digunakan adalah metode asosiatif. Data yang digunakan merupakan data primer yaitu berupa kuesioner yang didistribusikan kepada responden. Pengujian hipotesis pada penelitian ini menggunakan *partial least squares* (PLS).

Hasil penelitian pada pengendalian internal BLU termasuk dalam kriteria baik dan kualitas laporan keuangan BLU termasuk dalam kriteria sangat baik. Sedangkan perhitungan yang dilakukan penulis menunjukkan bahwa pengendalian internal berpengaruh terhadap kualitas laporan keuangan BLU. Dilihat berdasarkan R-Square pengendalian internal memberikan kontribusi sebesar 74,1% dan berdasarkan hasil analisis *bootstrapping* menghasilkan t-statistik sebesar 11,164470.

Kata Kunci : Badan Layanan Umum, Pengendalian Internal, Kualitas Laporan Keuangan.

ABSTRACT

THE INFLUENCE OF INTERNAL CONTROL TOWARDS THE QUALITY OF FINANCIAL STATEMENT ON PUBLIC SERVICE AGENCIES (A Study In An Center-Integrated Public Service Agencies In Bandung)

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This study is aimed at understanding: the internal control, the quality of public service agencies financial statement and empirically knowing the influence of internal control towards the quality of financial statement.

The method employed in this study was associative. The data used were primary data in forms of questionnaires that were distributed to the respondents. The study made use of partial least squares (PLS) in its hypothesis examination.

The study on control of public service agency revealed that it was good. Regarding the quality of ledger generated by public service agency, it was very good. Whereas, the calculation done by the writer showed that the influence of internal control towards the financial statement of public service agencies. According to its R-Square, internal control contributed as big as 74,1% and the bootsrapping analysis generated t-statistic as big as 11,164470.

Keywords : *Public Service Agency, Internal Control, Quality of Financial Statement.*