

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh kompetensi sumber daya manusia dan implementasi akuntansi berbasis akrual terhadap kualitas laporan keuangan daerah pada Pemerintah Kabupaten Madiun. Data yang digunakan peneliti dalam penelitian ini adalah data primer. Sumber data yang digunakan yaitu hasil pengisian kuesioner oleh responden.

Responden dalam penelitian ini adalah kepala dinas, kepala kantor dan kepala bagian keuangan di SKPD Pemerintah Kabupaten Madiun. Dari 39 kuesioner yang dibagikan, hanya 30 kuesioner yang kembali dan bisa diolah. Analisis data pada penelitian ini menggunakan bantuan aplikasi program SPSS (*Statistical Product and Service Solution*) versi 20.0.

Hasil penelitian menunjukkan bahwa kompetensi sumber daya manusia tidak berpengaruh positif terhadap kualitas laporan keuangan daerah karena tingkat signifikan $0,237 > 0,05$. Sedangkan implementasi akuntansi berbasis akrual berpengaruh positif terhadap kualitas laporan keuangan daerah dengan tingkat signifikan $0,000$.

Kata kunci : kompetensi SDM, implementasi akuntansi berbasis akrual, dan kualitas laporan keuangan daerah.



ABSTRACT

This research is aimed to test the influence of the competence of human resources and the implementation accrual based accounting to the quality of local financial statement at the District government of Madiun. The data is the primary data. The sources of the data which has been used are the results of the filling in of questionnaires by the respondents.

The respondents in this research is the head of department, head office and chief financial officer in the of SKPD of the district goverment Madiun. 39 questionnaires which have been distributed, only 30 have returned and can be processed. The data analysis in this research has been done by using the SPSS application assistance program (Statistical Product and Service Solution) version 20.0.

The result of the research shows that the competence of human resources does not give any positive influence to the quality of the local financial reporting since its significance level is $0.237 > 0.05$. Meanwhile the implementation of accrual based accounting give positive influence to the quality of the local financial reporting with its significant level is 0.000.

Keywords: The competence human resources, the implementation of accrual based accounting, the quality of financial reporting area.

