

ABSTRAK

Pengaruh Sistem Pengendalian Internal dan Kapasitas Sumber Daya Manusia terhadap Kualitas Laporan Keuangan Badan Perencanaan Penelitian dan Pengembangan Daerah Kabupaten Klaten

**Sri Lestari
5170111041**

Laporan Tugas Akhir ini bertujuan untuk mengetahui apakah terdapat pengaruh sistem pengendalian internal (X_1) dan kapasitas sumber daya manusia (X_2) terhadap kualitas laporan keuangan (Y) Badan Perencanaan Penelitian dan Pengembangan Daerah Kabupaten Klaten. Metode pengumpulan data dalam penelitian ini adalah dengan survey membagikan kuesioner kepada 30 responden. Metode analisis data yang digunakan yaitu uji regresi berganda. Analisis diuji dengan uji F dan Uji T. Berdasarkan hasil uji regresi berganda koefisien determinasi sebesar 0,764, yang artinya variabel-variabel sistem pengendalian internal dan kapasitas sumber daya manusia mampu mempengaruhi variabel kualitas laporan keuangan sebesar 76,4% dan sisanya dipengaruhi variabel lain. Berdasarkan uji t 2,706 sistem pengendalian internal (X_1) berpengaruh secara positif dan signifikan terhadap kualitas laporan keuangan. Berdasarkan uji t 4,388 kapasitas sumber daya manusia (X_2) berpengaruh secara positif dan signifikan terhadap kualitas laporan keuangan. Nilai sig Uji F sebesar $0,000 < 0,05$ dengan demikian variabel sistem pengendalian internal secara simultan berpengaruh terhadap variabel kualitas laporan keuangan.

Kata Kunci: Sistem Pengendalian Internal, Kapasitas Sumber Daya Manusia dan Kualitas Laporan Keuangan

ABSTRACT

The Influence of Internal Control System and Human Resource Capacity on the Quality of Financial Reports of the Regional Research and Development Planning Agency of Klaten Regency

Sri Lestari
5170111041

This final report aims to determine whether there is an influence of the internal control system (X1) and human resource capacity (X2) on the quality of financial reports (Y) of the Klaten Regency Regional Research and Development Planning Agency. The method of data collection in this study was a survey by distributing questionnaires to 30 respondents. The data analysis method used is multiple regression test. The data was tested with the F test and T test. Based on the results of multiple regression tests, the coefficient of determination was 0.764, which means that the internal control system variables and human resource capacity were able to influence the financial report quality variable by 76.4% and the rest was influenced by other variables. Based on the t-test, 2,706 internal control systems (X1) have a positive and significant effect on the quality of financial reports. Based on the t-test, 4,388 human resource capacity (X2) has a positive and significant effect on the quality of financial reports. The sig value of the F test is $0.000 < 0.05$, thus the internal control system variable simultaneously affects the financial report quality variable.

Keywords: Internal Control System, Human Resource Capacity and Quality of Financial Reports

