PENGARUH KOMPETENSI AKUNTANSI, SISTEM INFORMASI AKUNTANSI, SERTA KEPATUHAN PADA PERATURAN TERHADAP KUALITAS LAPORAN KEUANGAN PADA OPD DI KABUPATEN BULELENG

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kompetensi akuntansi, sistem informasi akuntansi, dan kepatuhan terhadap peraturan terhadap kualitas laporan keuangan pada Organisasi Perangkat Daerah (OPD) di Kabupaten Buleleng. Penelitian menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif kausal dan bersifat eksplanatori. Populasi penelitian adalah ASN yang bertugas dalam pengelolaan keuangan pada 27 OPD di Kabupaten Buleleng, dengan teknik sampling jenuh sehingga diperoleh 81 responden. Data dikumpulkan melalui kuesioner dengan skala Likert dan dianalisis menggunakan IBM SPSS Statistics. Hasil penelitian menunjukkan bahwa kompetensi akuntansi tidak berpengaruh signifikan terhadap kualitas laporan keuangan. Sebaliknya, sistem informasi akuntansi berpengaruh positif dan signifikan terhadap kualitas laporan keuangan. Kepatuhan terhadap peraturan juga berpengaruh positif dan signifikan terhadap kualitas laporan keuangan. Secara simultan, kompetensi akuntansi, sistem informasi akuntansi, dan kepatuhan terhadap peraturan berpengaruh signifikan terhadap kualitas laporan keuangan.

Kata Kunci: kepatuhan, kompetensi akuntansi, kualitas laporan keuangan, sistem informasi akuntansi.

THE INFLUENCE OF ACCOUNTING COMPETENCE, ACCOUNTING INFORMATION SYSTEMS, AND COMPLIANCE WITH REGULATIONS ON THE QUALITY OF FINANCIAL REPORTS IN REGIONAL GOVERNMENT AGENCIES IN BULELENG *REGENCY*

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ABSTRACT

This study aims to analyze the effects of accounting competency, accounting information systems, and regulatory compliance on the quality of financial reports in Regional Government Organizations (OPDs) in Buleleng Regency. This study employed a quantitative approach using a causal associative and explanatory research design. The population consisted of civil servants responsible for financial management across 27 OPDs in Buleleng Regency. A saturated sampling technique was used, resulting in 81 respondents. Data were collected through questionnaires using a Likert scale and analyzed using IBM SPSS Statistics. The results show that accounting competency does not have a significant effect on the quality of financial reports. In contrast, accounting information systems have a positive and significant effect on the quality of financial reports. Regulatory compliance also has a positive and significant effect on the quality of financial reports. Simultaneously, accounting competency, accounting information systems, and regulatory compliance have a significant effect on the quality of financial reports.

Keywords: *accounting competency, accounting information systems, financial report quality, regulatory compliance*