

ABSTRAK

Kinerja pemerintah semakin dituntut untuk dipertanggungjawabkan kepada masyarakat, seiring perkembangan Akuntansi Sektor Publik di Indonesia. Tahun 2013-2015 LKPD Kota Semarang mendapatkan opini WDP dari BPK, kecuali 2012,2016 mendapat opini WTP. Ketidak stabilan tersebut dalam memperoleh opini membutuhkan pengkajian, agar memperoleh laporan keuangan berkualitas. Penelitian ini berjudul **Pengaruh Sumber Daya Manusia, Sistem Pengendalian Intern, Pemahaman Basis AkruaI dan Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kota Semarang.**

Jenis penelitian kuantitatif, populasi penelitian pejabat struktural OPD Kota Semarang. Teknik penarikan sampel *purposive sampling* 105 responden, data dianalisis program IBM SPSS *statistics 22* teknik analisis statistik deskriptif, uji validitas dan uji reliabilitas, uji asumsi klasik, regresi linier berganda dan uji *goodness of fit*.

Hasil uji statistik deskriptif memberikan dampak yang baik, uji validitas semua item indikator penelitian valid, uji reliabilitas dikatakan reliabel. Uji asumsi klasik data Normal, uji multikolinearitas tidak terjadi korelasi, tidak terjadi heteroskedastisitas. Hasil penelitian uji *Goodness of Fit* (F-hitung 10.955 > f-tabel 2.46 nilai Sig 0.000 < 0.05), uji t (t-hitung,sig) (SDM 0.380,0.705 SPI 2.595,0.011 pemahaman basis akruaI 3.780,0.000 pemanfaatan TI 0.085,0.358), uji Koefisien Determinasi (R^2) 0.277.

Kata Kunci : sumber daya manusia, sistem pengendalian intern, pemahaman basis akruaI, pemanfaatan teknologi informasi, kualitas laporan keuangan pemerintah daerah

ABSTRACT

*Government performance is increasingly demanded to be accountable to the public, along with the development of Public Sector Accounting in Indonesia. In 2013-2015 the financial statements of the Semarang city government received qualified opinions from the financial audit agency, except for 2012,2016 to get unqualified opinion. The instability in obtaining opinions requires assessment, in order to obtain quality financial reports. This study entitled *The Effect of Human Resources, Internal Control Systems, Understanding of Accrual Basis and Utilization of Information Technology on the Quality of Financial Statements of Semarang City Government*.*

The type of quantitative research is the research population of structural officials of the Semarang city government organization. The purposive sampling technique of sampling 105 respondents, data was analyzed by IBM SPSS statistics program 22 descriptive statistical analysis techniques, validity and reliability test, classic assumption test, multiple linear regression and goodness of fit test.

The results of the descriptive statistical test have a good effect, the validity test of all research indicator items is valid, reliability testing is said to be reliable. Classical assumption test Normal data, multicollinearity test does not occur correlation, heteroscedasticity does not occur. The results of the Goodness of Fit test ($F\text{-count } 10.955 > f\text{-table } 2.30$ Sig $0.000 < 0.05$), t test ($t\text{-count, sig}$) (HR $0.380.0.705$ SPI $2,595,011$ understanding accrual basis $3,780,0,000$ utilization of IT $0.085, 0.358$), test the Determination Coefficient (R^2) 0.277 .

Keywords: human resources, internal control systems, accrual basis understanding, utilization of information technology, quality of local government financial reports