

ABSTRAK

Tujuan penelitian ini adalah untuk menyelidiki dan menguji pengaruh penerapan standar akuntansi pemerintahan, *corporate governance*, dan pengendalian *intern* terhadap kualitas laporan keuangan. Untuk keperluan tersebut, penelitian ini memilih 18 satuan kerja perangkat daerah Kabupaten Semarang dengan jumlah kuesioner sebanyak 46 pegawai bagian keuangan. Teknik pengambilan sampel menggunakan teknik purposive sampling. Pengolahan dan analisis data menggunakan analisis regresi linear berganda dengan menggunakan uji kualitas data dan uji asumsi klasik dengan bantuan *software* SPSS. Temuan menunjukkan bahwa penerapan standar akuntansi pemerintahan tidak berpengaruh terhadap kualitas laporan keuangan. Penelitian juga menemukan bahwa *corporate governance* dan pengendalian *intern* berpengaruh positif dan signifikan terhadap kualitas laporan keuangan.

Kata Kunci: Kualitas laporan keuangan, penerapan standar akuntansi pemerintahan, *corporate governance*, pengendalian *intern*.

ABSTRACT

The purpose of this study is to investigate and examine the effect of the application of government accounting standards, corporate governance, and internal control over the quality of financial statements. For this purpose, this study selected 18 SKPD of Semarang district with 46 questionnaires in the financial section. The sampling technique uses purposive sampling technique. The population in this study were Semarang District SKPD employees who were responsible for the finance department. Processing and analysis of data using multiple linear regression analysis with the help software SPSS (Statistical Product and Service Solution). Data testing used for multiple regression is a data quality test and classic assumption test. The results of this study indicate that the application of government accounting standards does not affect the quality of financial statements, corporate governance has an effect on the quality of financial statements, and internal control affects the performance of government agencies.

Keywords: *Quality of financial reports, application of government accounting standards, corporate governance, internal control*