

## Analisis kualitas informasi laporan keuangan bendahara umum negara = Information quality analysis of state general treasurer financial statements

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### Abstrak

Penelitian ini untuk bertujuan menganalisis kualitas informasi laporan keuangan Bendahara Umum Negara periode 2012-2014 dan faktor-faktor yang memengaruhinya. Penelitian ini adalah penelitian kualitatif dengan metode studi kasus dengan teknik studi literatur, dokumentasi, wawancara, dan konfirmasi. Penilaian kualitas informasi dengan scoring melalui operasionalisasi karakteristik kualitatif. Hasil penelitian menunjukkan bahwa kualitas informasi laporan keuangan berada pada level basic-moderate, yang artinya kualitas informasi laporan keuangan belum memadai dalam proses pengambilan keputusan. Kualitas informasi laporan keuangan dapat ditingkatkan antara lain melalui penerapan standar akuntansi berbasis akrual, implementasi SPAN, penerapan manajemen risiko melalui SPIP, penetapan peraturan mengenai pedoman pelaporan keuangan, dan komitmen pimpinan organisasi.

*This study is aimed to analyze information quality of State General Treasurer financial statements for 2012-2014 period and factors that influence it. This research is a qualitative case study method with study literature, documentation, interviews, and confirmation technique. Information quality assessment by scoring through operationalization of qualitative characteristics. The result showed that information quality is on basic-moderate level, which means that information quality of financial statements isn't adequate in decision making process. The information quality of financial statements needs to be improved through implementation of accrual-based accounting standards, implementation of SPAN, risk management practices through SPIP, formulation of financial reporting guidelines, and leadership commitment of the organization.*