

Analisis kegunaan laporan keuangan pemerintah basis akrual dalam pengambilan keputusan intern pada Kantor/Satker Mitra KPPN Medan II = The usefulness analysis of accrual based accounting in government financial statement for internal decision making in Office/Work Units of KPPN Medan II partners

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Abstrak

Penelitian ini bertujuan menganalisis kegunaan laporan keuangan pemerintah basis akrual bagi instansi vertikal kementerian/lembaga dan dampaknya terhadap pengambilan keputusan intern. Metode penelitian yang digunakan adalah analisis jalur structural equation modeling SEM metode alternatif partial least square PLS dengan alat bantu perangkat lunak SmartPLS 3.0.

Hasil penelitian menunjukkan bahwa informasi keuangan di neraca tidak berpengaruh dalam pengambilan keputusan intern. Informasi ekonomi di laporan operasional berpengaruh positif secara langsung dalam pengambilan keputusan intern. Laporan keuangan pokok berpengaruh positif secara tidak langsung terhadap pengambilan keputusan intern melalui variabel informasi dokumen pendukung.

The purpose of this research is to analyze the usefulness of government financial statement on accrual based for the vertical institution ministries agencies and the impact on the internal decision making. This research uses path analysis Structural Equation Modeling SEM alternative method partial least square PLS using software tools SmartPLS 3.0.

The result reveals that the financial information in the balance sheet does not affect for internal decision making. Economic information in the operational report has positive directly effect for internal decision making. Basic financial statement has positive indirect effect for internal decision making through the variable of supporting document information.