

Pengaruh pemanfaatan teknologi informasi peraturan, dan kompetensi SDM terhadap kualitas laporan keuangan kementerian/lembaga (LKKL) / M. Iqbal Firdaus

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Abstrak

ABSTRAK

This research aimed to analyze the influence of information technology implementation, regulatory compliance, and human resource competencies to the quality of LKKL and linked to the policy making process by management in order to improve the quality of LKKL. The perspective of decision usefulness theory is used to interpret the results of this research.

This research took the entire population of the state ministries/institutions. Respondents of this research were minimal echelon IV officials at the level of UAPA in their respective state ministries/agencies. This research used mixed methods by combining quantitative and qualitative approach with the sequential explanatory interpretation strategy. SPSS software version 21 was used to analyze quantitative data, whereas qualitative data analysis used thematic analysis.

The results of this research showed that the implementation of information technology, regulatory compliance, and human resource competencies influenced the quality of LKKL. Management decisions in implementing accrual basis accounting in government financial reporting related to the government's interests on the disclosure of accounting information, which is reflected in the form of rules that must be fulfilled to make the information useful in the context of economic decision making.