

ABSTRACT

Ardan Abidin. 2013. "The Effect of The Implementation of Institution Accounting System toward The Quality of Financial Statement of General Election Commission of Gorontalo Province". Skripsi. Study Program of Accounting, Department of Accounting, Faculty of Economics and Business. Universitas Negeri Gorontalo. The principle supervisor was Salmin Noholo, SE., MM and the co-supervisor was Lukman Pakaya, S.Pd, MSA.

This research was aimed to examine the effect of the implementation of institution accounting system on the quality of financial statement of General Election Commission of Gorontalo province. The purposive sampling was the research technique of sampling which took 18 employees as the respondents. Non-parametric regression (ordinal regression technique) was data analysis technique.

Research result showed that the implementation of institution accounting system affected significantly the quality of financial statement of General Election Commission of Gorontalo province. It can be proved by the percentage of the implementation of institution accounting system on the quality of financial statement of General Election Commission of Gorontalo province which was 8.22%. The quality of financial statement of General Election Commission of Gorontalo province was 84.14%. The value of *Pseudo R-Square* for ordinal regression model was 0.277-0.384 so that the effect of the implementation of institution accounting system on the quality of financial statement was 28.4%. The 61.6% was affected by other variables such internal control and management control.

Keywords : Institution Accounting System, Quality of Financial Statement

ABSTRAK

Ardan Abidin. 2013. "*Pengaruh Penerapan Sistem Akuntansi Instansi (SAI) terhadap Kualitas Laporan Keuangan pada Komisi Pemilihan Umum (KPU) Provinsi Gorontalo*", Skripsi, Program Studi Strata-1 Akuntansi, Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Negeri Gorontalo. Dibimbing oleh Bapak Sahmin Noholo, SE., MM selaku Pembimbing I dan Bapak Lukman Pakaya, S.Pd., MSA selaku Pembimbing II.

Penelitian ini bertujuan untuk menguji Pengaruh Penerapan Sistem Akuntansi Instansi (SAI) terhadap Kualitas Laporan Keuangan pada Komisi Pemilihan Umum (KPU) Provinsi Gorontalo. Adapun yang menjadi sampel penelitian berdasarkan teknik pengambilan sampel Purposive sampling sebanyak 18 pegawai/responden. Analisis data penelitian dengan menggunakan analisis regresi non parametrik (teknik analisis regresi ordinal).

Hasil penelitian menunjukkan bahwa penerapan sistem akuntansi instansi berpengaruh signifikan terhadap kualitas laporan keuangan pada Komisi Pemilihan Umum Provinsi Gorontalo. Ini terlihat dari hasil penilaian responden mengenai Penerapan Sistem Akuntansi Instansi (SAI) di Komisi Pemilihan Umum (KPU) Provinsi Gorontalo yang mencapai 87,22%. Demikian pula untuk Kualitas Laporan Keuangan yang di buat untuk Komisi Pemilihan Umum (KPU) Provinsi Gorontalo yang mencapai (84,14%). Dan nilai *Pseudo R-Square* untuk model regresi ordinal yang telah dianalisis mulai dari 0,277-0,384. Sehingga pengaruh dari penerapan Sistem Akuntansi Instansi (SAI) terhadap kualitas laporan keuangan mencapai 38,4%. Sedangkan sisanya sebesar 61,6% variasi kualitas laporan keuangan masih dipengaruhi oleh variabel lain seperti pengendalian intern dan pengendalian manajemen.

Kata Kunci : Sistem akuntansi instansi, kualitas laporan keuangan.