RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh maturitas Sistem Pengendalian Intern Pemerintah (SPIP) dan kapabilitas Aparat Pengawasan Intern Pemerintah (APIP) terhadap kualitas laporan keuangan pemerintah daerah (LKPD). Populasi dalam penelitian ini adalah seluruh LKPD di Indonesia tahun 2014 dan 2015 yang telah diperiksa oleh BPK. Metode yang digunakan dalam pengambilan sampel pada penelitian ini adalah *purposive sampling.* Variabel bebas yang digunakan dalam penelitian ini adalah maturitas SPIP dan kapabilitas APIP. Pengujian hipotesis menggunakan model analisis regresi logistik ordinal.

Hasil penelitian menunjukkan bahwa maturitas SPIP berpengaruh positif terhadap kualitas LKPD. Sedangkan kapabilitas APIP tidak berpengaruh positif terhadap kualitas LKPD. Nilai *Pseudo R-Square* menunjukkan bahwa pengaruh variabel bebas terhadap kualitas LKPD hanya sebesar 10,4%, sedangkan sisanya sebesar 89,6% dijelaskan oleh faktor-faktor lain di luar model penelitian ini.

Kata kunci: maturitas SPIP, kapabilitas APIP, kualitas LKPD.

SUMMARY

The purpose of this research was to examine the influence of the maturity of internal government's control system (SPIP) and the capability level of Government Internal Supervisory Apparatus (APIP) on the quaility of local government's financial reports (LKPD). The populations of this research were audited local government's financial reports in Indonesia by the year of 2014 and 2015. The sampling method which was used in this research was purposive sampling. The independent variables used in this research were the maturity of SPIP, and the capability level of APIP. Hypothesis testing was done by using ordinal logistic regression analysis.

The result showed that the maturity of SPIP had positive effects on the quality of local government's financial reports. On the other hand, the capability level of APIP was not proven to have significant effects on the quality of local government's financial reports. The value of Pseudo R-Square showed that the influence of the independent variables to the quality of local government's financial reports were only 10,4% while the remaining variables of 89,6% were explained by other factors outside the regression models of this research.

Keywords: maturity of SPIP, capability level of APIP, quality of local government's financial report