ABSTRAK

Pengaruh Kapabilitas APIP, Maturitas SPIP, dan Tindak Lanjut Temuan BPK terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kabupaten/Kota Sumatera Selatan

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Kualitas laporan keuangan pemerintah daerah merupakan salah satu indikator akuntabilitas pengelolaan keuangan daerah yang tercermin melalui opini audit Badan Pemeriksa Keuangan (BPK). Peningkatan kualitas laporan keuangan memerlukan dukungan pengawasan intern yang efektif, penerapan sistem pengendalian intern yang memadai, serta tindak lanjut yang optimal atas temuan pemeriksaan. Penelitian ini bertujuan untuk menganalisis pengaruh Kapabilitas Aparat Pengawasan Intern Pemerintah (APIP), Maturitas Sistem Pengendalian Intern Pemerintah (SPIP), dan Tindak Lanjut Temuan BPK terhadap kualitas laporan keuangan pemerintah daerah kabupaten/kota di Provinsi Sumatera Selatan. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan hasil penilaian Kapabilitas APIP, laporan hasil penilaian Maturitas SPIP, Ikhtisar Hasil Pemeriksaan Semester (IHPS) BPK, serta Laporan Hasil Pemeriksaan (LHP) atas Laporan Keuangan Pemerintah Daerah. Sampel penelitian terdiri atas 17 pemerintah kabupaten/kota di Provinsi Sumatera Selatan selama periode 2021–2024, sehingga diperoleh 68 observasi. Analisis data dilakukan menggunakan regresi logistik biner dengan bantuan IBM SPSS Statistics versi 26. Hasil penelitian menunjukkan bahwa Kapabilitas APIP tidak berpengaruh terhadap kualitas laporan keuangan pemerintah daerah. Sebaliknya, Maturitas SPIP berpengaruh positif terhadap kualitas laporan keuangan pemerintah daerah. Tindak Lanjut Temuan BPK juga tidak berpengaruh terhadap kualitas laporan keuangan pemerintah daerah. Namun, secara simultan Kapabilitas APIP, Maturitas SPIP, dan Tindak Lanjut Temuan BPK berpengaruh terhadap kualitas laporan keuangan pemerintah daerah.

Kata Kunci: **Kapabilitas APIP, Maturitas SPIP, Tindak Lanjut Temuan BPK, Kualitas Laporan Keuangan Pemerintah Daerah**

ABSTRACT

The Effect of APIP Capability, SPIP Maturity, and Follow-Up of BPK Audit Findings on the Quality of Local Government Financial Reports in Regencies/Cities of South Sumatra

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The quality of local government financial statements is an important indicator of accountability in regional financial management, as reflected in the audit opinion issued by the Audit Board of the Republic of Indonesia (BPK). Improving the quality of financial statements requires effective internal supervision, an adequate internal control system, and appropriate follow-up on audit findings. This study aims to examine the effect of Government Internal Supervisory Apparatus (APIP) Capability, Government Internal Control System (SPIP) Maturity, and the Follow-up of BPK Audit Findings on the quality of local government financial statements in the regencies and municipalities of South Sumatra Province. This study employed a quantitative approach using secondary data obtained from APIP capability assessment reports, SPIP maturity assessment reports, the Summary of Semester Audit Results (IHPS) issued by BPK, and audit reports on local government financial statements. The sample consisted of 17 regencies and municipalities in South Sumatra Province during the 2021–2024 period, resulting in 68 observations. The data were analyzed using binary logistic regression with IBM SPSS Statistics version 26. The results indicate that APIP Capability has no significant effect on the quality of local government financial statements. In contrast, SPIP Maturity has a positive effect on the quality of local government financial statements. Likewise, the Follow-up of BPK Audit Findings has no significant effect on the quality of local government financial statements. However, APIP Capability, SPIP Maturity, and the Follow-up of BPK Audit Findings simultaneously have a significant effect on the quality of local government financial statements.

Keywords: **APIP Capability, SPIP Maturity, Follow-up of BPK Audit Findings, Quality of Local Government Financial Statements**