

ABSTRAK

Pengaruh Transparansi Keuangan dan Kepatuhan terhadap *International Public Sector Accounting Standards* terhadap Akuntabilitas Keuangan pada Badan di Perserikatan Bangsa-Bangsa

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Penelitian ini bertujuan untuk menganalisis pengaruh transparansi keuangan dan kepatuhan terhadap *International Public Sector Accounting Standards* terhadap akuntabilitas keuangan pada badan Perserikatan Bangsa-Bangsa, yaitu *World Health Organization (WHO)*, *United Nations Development Programme (UNDP)*, dan *United Nations Children's Fund (UNICEF)* periode 2015–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan *metode content analysis* terhadap laporan keuangan dan laporan tahunan organisasi. Data penelitian terdiri atas 30 observasi yang dianalisis menggunakan regresi data panel dengan bantuan aplikasi EViews 12. Hasil uji Chow menunjukkan bahwa model yang digunakan adalah *Common Effect Model (CEM)*. Hasil penelitian menunjukkan bahwa transparansi keuangan tidak berpengaruh signifikan terhadap akuntabilitas keuangan dengan nilai probabilitas sebesar 0,2155. Sebaliknya, kepatuhan terhadap IPSAS berpengaruh positif dan signifikan terhadap akuntabilitas keuangan dengan nilai probabilitas sebesar 0,0425. Secara simultan, transparansi keuangan dan kepatuhan IPSAS berpengaruh signifikan terhadap akuntabilitas keuangan dengan nilai Prob (F-statistic) sebesar 0,000008. Nilai koefisien determinasi (R^2) sebesar 0,581649 menunjukkan bahwa transparansi keuangan dan kepatuhan IPSAS mampu menjelaskan 58,16% variasi akuntabilitas keuangan, sedangkan sisanya sebesar 41,84% dipengaruhi oleh faktor lain di luar model penelitian. Temuan penelitian menunjukkan bahwa penerapan IPSAS secara konsisten memiliki peran penting dalam meningkatkan kualitas pelaporan dan akuntabilitas keuangan organisasi internasional.

Kata Kunci : Transparansi Keuangan, Kepatuhan IPSAS, Akuntabilitas Keuangan, Organisasi Internasional, Regresi Data Panel.

ABSTRACT

The Effect of Financial Transparency and Compliance with International Public Sector Accounting Standard on Financial Accountability in United Nations Agencies

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This study aims to examine the effect of financial transparency and compliance with International Public Sector Accounting Standards on financial accountability in United Nations (UN) agencies, namely the World Health Organization (WHO), the United Nations Development Programme (UNDP), and the United Nations Children's Fund (UNICEF) during the period 2015–2024. This research employs a quantitative approach using content analysis of audited financial statements and annual reports. The study utilizes panel data consisting of 30 observations, which are analyzed using panel data regression with EViews 12 software. The Chow test results indicate that the Common Effect Model (CEM) is the most appropriate model for this study. The findings reveal that financial transparency has no significant effect on financial accountability, with a probability value of 0.2155. In contrast, IPSAS compliance has a positive and significant effect on financial accountability, with a probability value of 0.0425. Simultaneously, financial transparency and IPSAS compliance significantly affect financial accountability, as indicated by a Prob(F-statistic) value of 0.000008. The coefficient of determination (R^2) of 0.581649 indicates that financial transparency and IPSAS compliance explain 58.16% of the variation in financial accountability, while the remaining 41.84% is influenced by other factors outside the research model. These findings suggest that consistent implementation of IPSAS plays an important role in enhancing the quality of financial reporting and strengthening financial accountability within international organizations.

Keywords : *Financial Transparency, IPSAS Compliance, Financial Accountability, International Organizations, Panel Data Regression.*