ABSTRAK

Penelitian ini mengkaji pengaruh penerapan Sistem Informasi Pemerintah Daerah (SIPD), transparansi anggaran, dan akuntabilitas pengelolaan keuangan terhadap kualitas pelaporan keuangan di Pemerintah Kabupaten Siak. Latar belakang penelitian adalah adanya temuan kelemahan SPI dan ketidakpatuhan material dalam LHP BPK, meskipun opini WTP telah diperoleh lebih dari satu dekade. Penelitian kuantitatif ini menggunakan data primer dari 63 responden (KPA, bendahara, staf keuangan) yang dianalisis dengan regresi linier berganda. Hasil uji simultan (F) menunjukkan ketiga variabel berpengaruh signifikan ($F=27{,}510$; $p<0{,}05$). Secara parsial, SIPD ($p=0{,}038$) dan akuntabilitas ($p=0{,}000$) berpengaruh positif signifikan, dengan akuntabilitas sebagai variabel paling dominan (Beta=0,642). Sementara itu, transparansi anggaran tidak berpengaruh signifikan ($p=0{,}377$). Model penelitian mampu menjelaskan 56,2% variasi kualitas pelaporan keuangan (Adjusted $R^2=0{,}562$). Rekomendasi utama adalah penguatan akuntabilitas, optimalisasi SIPD, dan evaluasi ulang strategi transparansi anggaran agar lebih berdampak.

Kata Kunci: SIPD, Transparansi Anggaran, Akuntabilitas Pengelolaan Keuangan, Kualitas Pelaporan Keuangan.

ABSTRACT

This study examines the effect of the Regional Government Information System (SIPD), budget transparency, and financial management accountability on the quality of financial reporting in the Siak Regency Government. The research is motivated by persistent findings of weaknesses in the Internal Control System (SPI) and material non-compliance in the Audit Board (BPK) reports, despite the region having maintained an Unqualified Opinion (WTP) for over a decade. This quantitative study utilizes primary data from 63 respondents (Budget Users, Treasurers, and Finance Staff), analyzed using multiple linear regression. The simultaneous test (F-test) indicates that all three variables significantly affect financial reporting quality ($F=27.510$; $p<0.05$). Partially, SIPD ($t=2.126$; $p=0.038$) and financial management accountability ($t=6.933$; $p=0.000$) have a significant positive effect, with accountability being the most dominant variable (Beta=0.642). However, budget transparency does not have a significant effect ($t=0.890$; $p=0.377$). The model explains 56.2% of the variation in financial reporting quality (Adjusted $R^2=0.562$). The primary recommendations are strengthening financial management accountability, optimizing SIPD utilization, and reevaluating budget transparency strategies to ensure a more effective and tangible impact.

***Keywords*: SIPD, Budget Transparency, Financial Management Accountability, Quality of Financial Reporting**