

## ABSTRAK

### **Faktor-Faktor Yang Mempengaruhi Kualitas Laporan Keuangan BLUD Puskesmas Kota Palembang**

**Oktaria Wulandari, 2026 (LXXVI + 78 Halaman)**

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Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi sumber daya manusia, penerapan Standar Akuntansi Pemerintahan (SAP), dan pemanfaatan Sistem Informasi Akuntansi (SIA) terhadap kualitas laporan keuangan BLUD Puskesmas Kota Palembang. Teknik penarikan sampel yang digunakan dalam penelitian ini adalah sampling jenuh. Penelitian ini menggunakan data primer yang diperoleh melalui penyebaran kuesioner kepada responden pada 42 BLUD Puskesmas Kota Palembang. Data dianalisis menggunakan teknik analisis regresi linier berganda dengan bantuan program SPSS versi 26. Hasil penelitian menunjukkan bahwa secara parsial kompetensi sumber daya manusia dan pemanfaatan Sistem Informasi Akuntansi (SIA) berpengaruh positif dan signifikan terhadap kualitas laporan keuangan BLUD Puskesmas Kota Palembang, sedangkan penerapan Standar Akuntansi Pemerintahan (SAP) tidak berpengaruh signifikan terhadap kualitas laporan keuangan. Secara simultan, kompetensi sumber daya manusia, penerapan Standar Akuntansi Pemerintahan (SAP), dan pemanfaatan Sistem Informasi Akuntansi (SIA) berpengaruh positif dan signifikan terhadap kualitas laporan keuangan BLUD Puskesmas Kota Palembang.

**Kata kunci :** Kualitas Laporan Keuangan, Kompetensi Sumber Daya Manusia, Standar Akuntansi Pemerintah, Sistem Informasi Akuntansi, BLUD Puskesmas

## **ABSTRACT**

### **Factors Affecting The Quality Of Financial Statements Of BLUD Community Health Centers In Palembang City**

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*This study aims to determine the factors affecting the quality of financial statements of BLUD Community Health Centers in Palembang City. The factors examined in this study include Human Resource Competence, the Implementation of Government Accounting Standards (SAP), and the Utilization of Accounting Information Systems (AIS). The sampling technique used in this study was saturated sampling. This study employed primary data collected through questionnaires distributed to respondents at 42 BLUD Community Health Centers in Palembang City. Hypothesis testing was conducted using SPSS version 26 software with the Multiple Linear Regression Analysis method. The results of partial hypothesis testing indicate that Human Resource Competence and the Utilization of Accounting Information Systems have a positive and significant effect on the Quality of Financial Statements of BLUD Community Health Centers in Palembang City. In contrast, the Implementation of Government Accounting Standards does not have a significant effect on the Quality of Financial Statements. Simultaneous hypothesis testing results show that Human Resource Competence, the Implementation of Government Accounting Standards, and the Utilization of Accounting Information Systems collectively have a positive and significant effect on the Quality of Financial Statements of BLUD Community Health Centers in Palembang City.*

**Keywords :** *Quality of Financial Statements, Human Resource Competence, Government Accounting Standards, Accounting Information Systems, BLUD Community Health Centers.*