

ABSTRAK

David Great Napitupulu, NIM. 7163220012. Pengaruh Sistem Pengendalian Intern Pemerintahan (SPIP) Terhadap Keterandalan Laporan Keuangan Dana Bantuan Operasional Sekolah (BOS) Pada Sekolah Menengah Atas/Sekolah Menengah Kejuruan (SMA/SMK) Swasta di Kota Medan. Skripsi, Jurusan Akuntansi Prodi Akuntansi, Fakultas Ekonomi Universitas Negeri Medan 2020.

Permasalahan dalam penelitian ini adalah bagaimana pengaruh Sistem Pengendalian Intern Pemerintahan (SPIP) terhadap keterandalan laporan keuangan dana Bantuan Operasional Sekolah (BOS) pada Sekolah Menengah Atas/Sekolah Menengah Kejuruan (SMA/SMK) swasta di kota Medan. Tujuan penelitian ini adalah untuk mengetahui pengaruh Sistem Pengendalian Intern Pemerintahan terhadap keterandalan laporan keuangan dana Bantuan Operasional Sekolah pada Sekolah Menengah Atas/Sekolah Menengah Kejuruan (SMA/SMK) swasta di Kota Medan.

Penelitian ini dilakukan melalui studi literatur dengan mengumpulkan artikel dari jurnal online, surat kabar, dan artikel berita yang berkaitan dengan keterandalan laporan keuangan dana bantuan operasional sekolah variabel independen yang digunakan yaitu Sistem Pengendalian Intern Pemerintahan (SPIP) . Variabel dependen yang digunakan adalah keterandalan laporan keuangan dana bantuan operasional sekolah pada Sekolah Menengah Atas/Sekolah Menengah Kejuruan (SMA/SMK) di Kota Medan.

Hasil dalam penelitian ini menunjukkan bahwa secara studi literatur Sekolah Menengah Atas/Sekolah Menengah Kejuruan swasta di Kota Medan dalam lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi serta pemantauan memiliki pengaruh terhadap keterandalan laporan dana bantuan operasional sekolah.

Dengan mengacu pada telaah literatur yang telah dilakukan oleh peneliti maka disimpulkan bahwa Sistem Pengendalian Intern Pemerintahan (SPIP) dengan 5 indikator yaitu lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta pemantauan berpengaruh terhadap keterandalan laporan keuangan dana bantuan operasional sekolah.

Kata Kunci: Sistem Pengendalian Intern Pemerintahan (SPIP), Keterandalan Laporan Keuangan, Dana Bantuan Operasional Sekolah

ABSTRACT

David Great Napitupulu, NIM. 7163220012. The Influence of Government Internal Control System on the Reliability of Financial Statements of School Operational Assistance Funds in Private High Schools / Vocational Schools in Medan City. Thesis, Accounting Department, Accounting Study Program, Faculty of Economics, Medan State University 2020.

The problem in this study is how the influence of the Government Internal Control System (SPIP) on the reliability of financial reports for school operational assistance funds in high schools / vocational high schools (SMA / SMK) in the city of Medan. The purpose of this study was to determine the effect of the Government's Internal Control System on the reliability of financial reports for School Operational Assistance funds in private high schools / vocational high schools (SMA / SMK) in Medan.

This research was carried out through a literature study by collecting articles from online journals, newspapers, and news articles relating to the reliability of financial reports of independent variable school operational assistance funds used, namely the Government Internal Control System (SPIP). The dependent variable used is the reliability of the financial statements of school operational assistance funds in high schools / vocational high schools (SMA / SMK) in the city of Medan.

The results in this study indicate that the literature study of private high schools / vocational high schools in Medan in the area of control, risk assessment, control activities, information and communication as well as monitoring has an influence on the reliability of school operational assistance funding reports.

By referring to the literature review conducted by the researchers, it is concluded that the Government Internal Control System (SPIP) with 5 indicators namely control environment, risk assessment, control activities, information and communication, as well as monitoring affect the reliability of financial statements of school operational assistance funds.

Keywords: The Influence of Government Internal Control System, Reliability of Financial Statements, School Operational Assistance Funds