ABSTRAK

PENGARUH PENGENDALIAN INTERNAL TERHADAP *PERCEIVED USEFULNESS* PENGGUNA INTERNAL ATAS INFORMASI KEUANGAN BERBASIS AKRUAL BAGI PENGAMBILAN KEPUTUSAN PADA PEMERINTAH KOTA METRO

Oleh

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Tujuan penelitian ini adalah untuk menganalisis *perceived usefulness* pengguna internal atas informasi keuangan yang dihasilkan dalam laporan keuangan yang disusun berdasarkan SAP berbasis akrual bagi pengambilan keputusan internal pemerintah daerah dipengaruhi oleh pengendalian internal. Penelitian ini mereplikasi penelitian sebelumnya yang dilakukan oleh Nogueira dan Jorge (2017). Secara umum *perceived usefulness* pengguna internal atas informasi keuangan berbasis akrual dirasakan kebermanfaatannya bagi pengambilan keputusan internal. Laporan Realisasi Anggaran, Neraca, dan Laporan Operasional oleh sebagian besar responden dianggap bermanfaat bagi pengambilan keputusan internal. Namun demikian, Laporan Realisasi Anggaran berbasis kas masih menjadi pilihan utama bagi pengambilan keputusan internal dengan *perceived usefulness* lebih tinggi dibanding laporan keuangan berbasis akrual.

Terkait pengendalian internal dalam konteks pengambilan keputusan, sebagian besar responden menganggap pengendalian internal administratif, pengendalian internal operasional, pengendalian internal akuntansi, dan internal audit penting dilakukan karena menjamin legalitas kegiatan operasional yang dilakukan dan kepatuhan terhadap peraturan perundang-undangan, membantu meningkatkan keyakinan terhadap informasi yang dihasilkan, serta meningkatkan kualitas informasi dan efektifitas manajemen satuan kerja. Hasil analisis data dengan metode PLS-SEM jelas menunjukkan adanya pengaruh positif signifikan pengendalian internal terhadap *perceived usefulness* pengguna internal atas informasi keuangan berbasis akrual bagi pengambilan keputusan pada Pemerintah Kota Metro.

Kata kunci : *perceived usefulness*, akrual, pengambilan keputusan, pengendalian internal.

ABSTRACT

EFFECT OF INTERNAL CONTROL TOWARD PERCEIVED USEFULNESS OF INTERNAL USERS OVER ACCRUAL BASED FINANCIAL INFORMATION FOR DECISION MAKING IN METRO CITY GOVERNMENT

By

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The purpose of this study is to analyze the perceived usefulness of internal users of financial information generated in the financial statements prepared based on accrual-based SAP for internal government decision-making is influenced by internal control. This study replicates previous research conducted by Nogueira and Jorge (2017). In general, perceived usefulness of internal users of accrual-based financial information is perceived to be useful for internal decision making. Budget Realization Reports, Balance Sheets, and Operations Reports by most respondents are considered useful for internal decision making. However, the Budget Realization Report based on cash is still the primary choice for internal decision making with perceived usefulness higher than the accrual basis of financial statements.

With regard to internal control within the context of decision making, most respondents consider administrative internal control, operational internal controls, accounting internal controls, and internal audit necessary to ensure the legality of operational activities and compliance with laws and regulations, helps increase confidence in the resulting information, and improves the quality of information and effectiveness of work unit management. The result of data analysis with PLS-SEM method clearly shows a significant positive effect of internal control toward perceived usefulness of internal users over accrual basis financial information for decision making at Metro City Government.

Keywords: perceived usefulness, accrual, decision making, internal control.