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UMSIDA
DARI SINI PENCERAHAN BERSEMI

Faktor Penentu Kualitas Laporan Keuangan Sektor Publik: Studi Kasus Di Mahkamah Agung Republik Indonesia (*Key Drivers of High-Quality Financial Reports in Public Sector: Insights from Indonesia's Supreme Court)*

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Pendahuluan

- Laporan keuangan sektor publik sangat penting dalam mewujudkan transparansi, akuntabilitas, dan mencegah korupsi (Ahmad et al., 2024; Beshi & Kaur, 2020).
- Pemerintah Indonesia telah menerapkan akuntansi berbasis akrual melalui PP No. 71 Tahun 2010, yang ditujukan untuk meningkatkan kualitas laporan keuangan pemerintah (Aboukhadeer et al., 2023; Anggadini et al., 2023).
- Mahkamah Agung telah memperoleh opini WTP selama 12 tahun berturut-turut (2012–2023) dari BPK RI, namun jumlah temuan audit masih cukup tinggi dan cenderung berulang (BPK RI, 2024).
- Meskipun demikian, jumlah temuan audit BPK dari tahun 2012 hingga 2023 relatif tinggi, dengan rata-rata temuan berada pada kisaran 20-an.
- Ditemukan berbagai ketidaktertiban dan ketidaksesuaian dalam pengelolaan pendapatan, belanja, dan aset, seperti pengelolaan PNBP, belanja yang tidak sesuai standar, serta penatausahaan aset tetap, yang berisiko menimbulkan kerugian negara dan menurunkan akuntabilitas keuangan.
- Penelitian ini berfokus pada Mahkamah Agung dan unit kerja di bawahnya sebagai bagian dari pemerintah pusat, yang menghadapi tantangan unik dalam menjaga konsistensi pelaporan keuangan dan kompetensi SDM di berbagai jenis pengadilan di seluruh Indonesia.

Pendahuluan

- Penerapan standar akuntansi berbasis akrual sebagaimana diatur dalam PP No. 71 Tahun 2010 dan PMK No. 22/PMK.05/2022 bertujuan meningkatkan transparansi dan akuntabilitas laporan keuangan, yang kualitasnya ditentukan oleh pemahaman, relevansi, keandalan, dan kelengkapan. Namun efektivitasnya sangat bergantung pada kapasitas SDM dalam menerapkannya secara konsisten (Aboukhadeer et al., 2023; Anggadini et al., 2023; Shanti et al., 2023; Jatmiko et al., 2019; Eshonqulov, 2023; Djumiyati et al., 2024)
- Selain standar akuntansi, PIPK berperan penting dalam menjaga keandalan informasi keuangan. Meskipun diwajibkan dalam PMK No. 232/PMK.05/2022 dan PMK No. 17/PMK.09/2019, implementasinya di Mahkamah Agung masih lemah akibat kurangnya pemahaman dan evaluasi sistematis, menegaskan pentingnya SDM yang kompeten untuk menerapkannya secara efektif. (Darmayanti et al., 2023; Nur et al., 2023; Setiawan & Nurasik, 2024; Yenni et al., 2024)
- Meskipun kompetensi SDM diakui penting, temuan empiris masih bervariasi. Beberapa studi menunjukkan dampak yang tidak signifikan terhadap kualitas pelaporan keuangan, sementara yang lain menegaskan peran strategis SDM dalam meningkatkan akuntabilitas. Hal ini mengindikasikan adanya kesenjangan penelitian terkait interaksi antara kompetensi SDM, standar akuntansi, dan pengendalian internal, khususnya di institusi pusat seperti Mahkamah Agung (Pratama et al., 2024; Utami et al., 2023; Rakhman & Wijayana, 2024; Duan & Qiao, 2024)
- Penelitian ini bertujuan mengkaji pengaruh kompetensi SDM terhadap kualitas laporan keuangan dengan memposisikan SAP dan PIPK sebagai variabel mediasi, khusus di lingkungan Mahkamah Agung dan peradilan di bawahnya sebagai Unit Akuntansi Kuasa Pengguna Anggaran. Kontribusi utama penelitian terletak pada konteks peran strategis SDM terhadap penerapan Standar Akuntansi Pemerintah dan Pengendalian Internal dalam meningkatkan kualitas laporan keuangan.

Pertanyaan Penelitian (Rumusan Masalah)

Apakah kompetensi sumber daya manusia berpengaruh terhadap kualitas laporan keuangan Mahkamah Agung?

Apakah penerapan Standar Akuntansi Pemerintah dan Pengendalian Intern atas Pelaporan Keuangan memediasi hubungan antara kompetensi sumber daya manusia dan kualitas laporan keuangan?

Metode

JENIS

Penelitian ini menggunakan metode **kuantitatif**

POPULASI

Seluruh satuan kerja di Mahkamah dengan total 930 satuan kerja tersebar di seluruh wilayah Indonesia

SAMPEL

$$n = \frac{N}{1 + N e^2}$$

RUMUS SLOVIN

Metode

Maka didapatkan sebanyak 285 responden dipilih melalui proportionate stratified sampling dengan rumus Slovin, dengan kriteria pemahaman kuat terhadap proses pelaporan keuangan

Sebagian besar responden berasal dari Peradilan Agama (38,6%) dan Peradilan Umum (37,5%), dengan distribusi sampel yang relatif proporsional terhadap jumlah unit akuntansi di tiap jenis pengadilan. Mayoritas responden berperan sebagai Analis Pengelola Keuangan APBN (78,6%), menunjukkan keterlibatan langsung dalam pengelolaan keuangan. Dari sisi pengalaman kerja, mayoritas responden (67%) memiliki lebih dari 10 tahun pengalaman, mencerminkan tingkat keahlian yang memadai dalam pelaporan keuangan.

Hasil

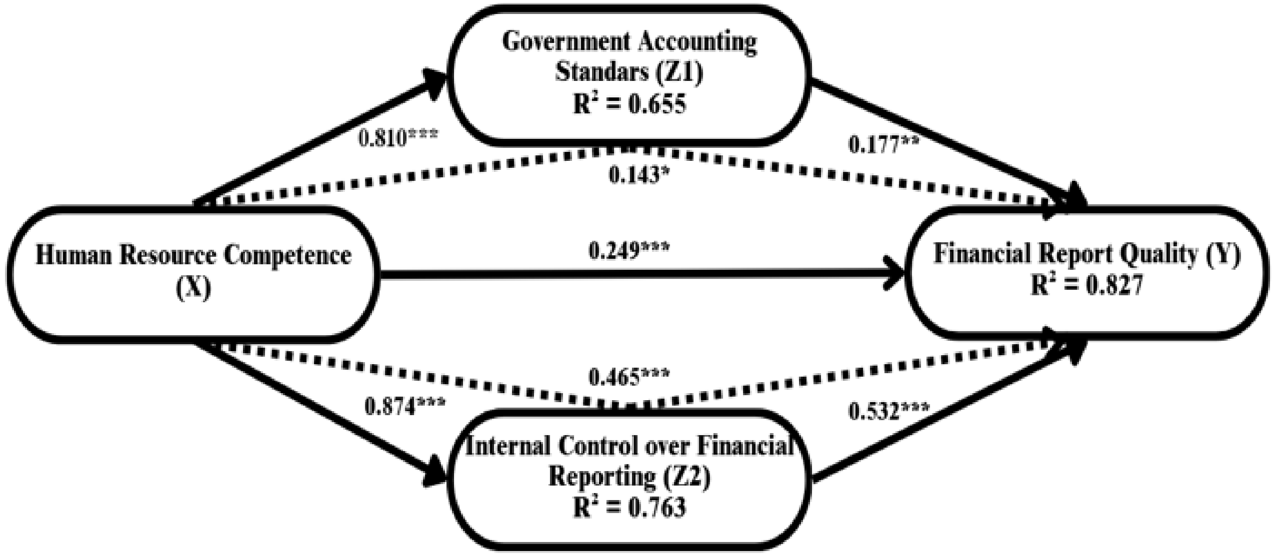

Figure 3. Result path diagram model – test of the main hypotheses.
Note: ***p-value<0.001, **p-value<0.01, *p-value<0.05

Kode	Hipotesis	Nilai (O)	Nilai Rata-rata Sampel (M)	Standar Deviasi (STDEV)	T Statistik	P Value	Hasil
H1	Kompetensi SDM → Standar Akuntansi Pemerintahan (SAP)	0,810	0,804	0,047	17,201	0,000	Diterima
H2	Kompetensi SDM → Pengendalian Internal atas Pelaporan Keuangan (PIPK)	0,874	0,871	0,029	29,768	0,000	Diterima
H3	Kompetensi SDM → Kualitas Laporan Keuangan	0,249	0,248	0,071	3,498	0,000	Diterima
H4	SAP → Kualitas Laporan Keuangan	0,177	0,174	0,068	2,604	0,009	Diterima
H5	PIPK → Kualitas Laporan Keuangan	0,532	0,533	0,070	7,550	0,000	Diterima

Pengaruh Tidak Langsung

Kode	Hipotesis	Nilai (O)	Nilai Rata-rata Sampel (M)	Standar Deviasi (STDEV)	T Statistik	P Value	Hasil
H6	Kompetensi SDM → SAP → Kualitas Laporan Keuangan	0,143	0,140	0,057	2,504	0,012	Diterima
H7	Kompetensi SDM → PIPK → Kualitas Laporan Keuangan	0,465	0,464	0,060	7,773	0,000	Diterima

Pembahasan

H1 – Kompetensi SDM → Standar Akuntansi Pemerintah (SAP):

Kompetensi sumber daya manusia berpengaruh positif dan signifikan terhadap penerapan SAP (O = 0,810; T = 17,201; P = 0,000). Artinya, semakin tinggi kompetensi pegawai keuangan, semakin baik penerapan SAP akrual sesuai PP No. 71 Tahun 2010. (Kristiana et al., 2024; Juniarti et al., 2023).

H2 – Kompetensi SDM → Pengendalian Internal atas Pelaporan Keuangan (PIPK):

Kompetensi SDM secara signifikan meningkatkan efektivitas PIPK (O = 0,874; T = 29,768; P = 0,000). Kualitas pengendalian internal bergantung pada jumlah dan kapasitas personel, sesuai prinsip COSO dan temuan Yeh & Venezia (2022) serta Choi et al. (2013).

H3 – Kompetensi SDM → Kualitas Laporan Keuangan:

Kompetensi SDM berpengaruh langsung secara signifikan terhadap kualitas laporan keuangan, meskipun dampaknya tidak sekuat pengaruh tidak langsung melalui PIPK (O = 0,249; T = 3,498; P = 0,000). (Frederica et al., 2023; Irfan & Hanum, 2023; Astria et al., 2023).

H4 – SAP → Kualitas Laporan Keuangan:

Penerapan SAP berpengaruh positif terhadap kualitas laporan keuangan (O = 0,177; T = 2,604; P = 0,009). Kepatuhan terhadap SAP meningkatkan transparansi dan akuntabilitas laporan, sebagaimana dikonfirmasi oleh Harahap & Erlina (2024), Darwin et al. (2024), dan Yasis (2024).

H5 – PIPK → Kualitas Laporan Keuangan:

PIPK memberikan pengaruh positif yang kuat terhadap kualitas laporan keuangan (O = 0,532; T = 7,550; P = 0,000). Sistem pengendalian internal yang efektif menjamin keandalan laporan, seperti dibuktikan oleh Ghazali et al. (2024), Wang & Park (2023), dan Haerunnisa et al. (2024).

H6 – Kompetensi SDM → SAP → Kualitas Laporan Keuangan (Mediasi):

Kompetensi SDM juga memengaruhi kualitas laporan keuangan melalui SAP sebagai variabel mediasi (O = 0,143; T = 2,504; P = 0,012). Interaksi keduanya menjadi kunci peningkatan pelaporan (Yamin et al., 2025; Djumiyati et al., 2024; Kamandita & Suwandi, 2025).

H7 – Kompetensi SDM → PIPK → Kualitas Laporan Keuangan (Mediasi):

Pengaruh kompetensi SDM terhadap kualitas laporan keuangan juga dimediasi oleh efektivitas PIPK (O = 0,465; T = 7,773; P = 0,000). Penelitian Papra & Inapty (2024), Purwandari & Widajantie (2024), dan Ardiyanto et al. (2024) mendukung peran penting SDM dalam memperkuat PIPK untuk pelaporan yang berkualitas.

Temuan Penting Penelitian

Pengaruh langsung kompetensi SDM terhadap kualitas laporan keuangan (0,249) lebih besar dibandingkan efek tidak langsung melalui SAP (0,143), tetapi masih lebih kecil dibandingkan efek tidak langsung melalui pengendalian intern atas pelaporan keuangan (0,465). Temuan ini menunjukkan bahwa meskipun kompetensi SDM merupakan faktor kunci, dampaknya terhadap kualitas laporan keuangan menjadi jauh lebih kuat ketika dikombinasikan dengan sistem pengendalian intern yang efektif. Artinya, peningkatan kompetensi individu perlu dibarengi dengan penguatan sistem kelembagaan, guna menghasilkan pelaporan keuangan yang akurat dan akuntabel. Pendekatan sistemik menjadi penting, tidak hanya menitikberatkan pada pengembangan individu, tetapi juga pada perbaikan struktural dan kelembagaan.

Manfaat Penelitian

Memberikan kontribusi terhadap pengembangan literatur di bidang akuntansi sektor publik, khususnya terkait pengaruh kompetensi SDM, standar akuntansi pemerintah, dan pengendalian internal terhadap kualitas laporan keuangan.

Memberikan rekomendasi perbaikan bagi Mahkamah Agung dan seluruh satuan kerjanya dalam meningkatkan kualitas laporan keuangan melalui peningkatan kompetensi SDM dan efektivitas pengendalian internal.

Menjadi masukan bagi pembuat kebijakan, seperti BPK RI dan instansi pengawas lainnya, dalam merancang strategi penguatan sistem pelaporan keuangan dan akuntabilitas lembaga peradilan.

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UMSIDA

DARI SINI PENCERAHAN BERSEMI