

Abstrak

Penelitian ini bertujuan untuk mengklarifikasi dan mendeskripsikan hubungan antara efektivitas pengendalian intern dan opini atas laporan keuangan pemerintah daerah (LKPD) serta penggunaannya dalam perumusan opini. Penelitian ini menggunakan metode campuran sekuensial eksplanatori dengan metode kuantitatif dilakukan terlebih dahulu dan diikuti oleh metode kualitatif. Alat analisis yang digunakan meliputi analisis konten, analisis korelasi dan uji beda, serta analisis data tekstual. Analisis konten dilakukan atas 54 LHP Sistem Pengendalian Intern (SPI) Tahun 2017 dengan menggunakan teknik skoring berdasarkan kriteria yang diatur dalam Peraturan Menteri Keuangan Nomor 14/PMK.09/2017. Analisis korelasi menggunakan Somer's d dan Kendall's tau c serta uji beda menggunakan Kruskal Wallis. Sementara itu, analisis data tekstual dilakukan terhadap hasil wawancara dengan sembilan pemeriksa pada tiga kantor perwakilan BPK di Jawa. Hasil penelitian kuantitatif menunjukkan bahwa efektivitas pengendalian intern berkorelasi secara kuat dan positif dengan opini atas LKPD. Selain itu, hasil uji beda dengan Kruskal Wallis juga menunjukkan bahwa rata-rata nilai efektivitas SPI berbeda untuk setiap kelompok opini. Hal ini mengindikasikan bahwa efektivitas SPI dipertimbangkan dalam perumusan opini. Hasil penelitian kualitatif menjelaskan bahwa hubungan antara efektivitas SPI dan opini bersifat tidak langsung. Dalam perumusan opini, efektivitas SPI merupakan salah satu faktor penentu *rate planning materiality* (PM). Nilai PM tersebut kemudian digunakan untuk menganalisis dampak setiap temuan SPI dan temuan kepatuhan. Setiap temuan yang dampaknya terhadap kewajaran melampaui nilai 50% PM akan dianggap material dan dapat berpengaruh terhadap opini.

Kata Kunci: korelasi, efektivitas SPI, opini LKPD, BPK

Abstract

This research aims to clarify and describe the correlation between the effectiveness of internal control and opinion on local government financial statements (LGFS) and their use in opinion formulation. It employed explanatory sequential mixed methods using quantitative methods carried out in advance and followed by qualitative methods. It employed analysis tools including content analysis, correlation analysis and different test and textual data analysis. The content analysis was performed on 54 audit reports of the 2017 Internal Control System (ICS) by using a scoring technique based on the criteria stipulated in the Regulation of Minister of Finance No. 14/PMK.09/2017. The correlation analysis was performed using Somer's d and Kendall's τ_c , while different test was performed using Kruskal-Wallis. Meanwhile, the textual data analysis was performed on the results of interviews with nine auditor at three representative offices of the Audit Board of the Republic of Indonesia (BPK) in Java. The results of quantitative research indicate that the effectiveness of internal control was strongly and positively correlated with opinions on LGFS. In addition, the results of different test using Kruskal-Wallis also indicated that the average value of the effectiveness of ICS was different for each opinion group. This indicated that the effectiveness of ICS was considered in the formulation of opinion. The results of qualitative research explained that the correlation between the effectiveness of ICS and opinion was indirect. In the formulation of opinion, the effectiveness of ICS was one of the determinants of rate planning materiality (PM). The PM value was then employed to analyze the impact of each findings of ICS and findings of compliance. Any findings whose impact on the qualification exceeds the 50% of PM value would be considered material and may affect opinion.

Keywords: correlation, SPI effectiveness, opinion on LKPD, BPK