

## ABSTRAK

Dalam penelitian ini digunakan untuk mengetahui dan menganalisis pengaruh sistem pengendalian internal, profesionalitas dan kompetensi penyusun laporan keuangan terhadap kualitas laporan keuangan pada PT. Anugrah Tangkas Transportindo (ATT Group). Dalam penelitian ini memiliki jenis kuantitatif dengan data melalui data kuisioner atau data primer kepada sampel karyawan yang terlibat terhadap penyusunan laporan keuangan terdiri dari admin operasional, admin keuangan, asisten *accounting* dan *accounting* berjumlah 32 karyawan. Analisis yang digunakan adalah analisis regresi linier berganda dengan hasil yang diperoleh konstanta yang dihasilkan positif menunjukkan besarnya nilai dari kualitas laporan keuangan. Apabila informasi pengendalian internal, profesionalitas dan kompetensi adalah nol, maka kualitas laporan keuangan juga akan meningkat. Hasil uji hipotesis menunjukkan uji hipotesis pertama bahwa sistem pengendalian internal berpengaruh secara parsial terhadap kualitas laporan keuangan di PT. Anugrah Tangkas Transportindo (ATT Group). uji hipotesis kedua bahwa profesionalitas berpengaruh secara parsial terhadap kualitas laporan keuangan di PT. Anugrah Tangkas Transportindo (ATT Group)., uji hipotesis ketiga bahwa kompetensi berpengaruh secara parsial terhadap kualitas laporan keuangan di PT. Anugrah Tangkas Transportindo (ATT Group)., uji hipotesis keempat bahwa sistem pengendalian internal, profesionalitas dan kompetensi berpengaruh secara simultan terhadap kualitas laporan keuangan di PT. Anugrah Tangkas Transportindo (ATT Group).

***Kata Kunci : Pengendalian Internal, Profesionalitas, Kompetensi Penyusun Laporan Keuangan Dan Kualitas Laporan Keuangan***

## **ABSTRACT**

*In this study, it is used to determine and analyze the effect of the internal control system, professionalism and competence of financial report preparers on the quality of financial reports at PT. Anugrah Tangkas Transportindo (ATT Group). In this study, it has a quantitative type with data through questionnaire data or primary data to a sample of employees involved in preparing financial statements consisting of operational admins, financial admins, accounting and accounting assistants totaling 32 employees. The analysis used is multiple linear regression analysis with the results obtained that the resulting constants are positive indicating the magnitude of the value of the quality of financial statements. if the internal control information, professionalism and competence is zero, then the quality of financial reports will also increase. The results of the hypothesis test show that the first hypothesis test is that the internal control system has a partial effect on the quality of financial reports at PT. Anugrah Tangkas Transportindo (ATT Group) test the second hypothesis that professionalism partially affects the quality of financial reports at PT. Anugrah Tangkas Transportindo (ATT Group)., test the third hypothesis that competence has a partial effect on the quality of financial reports at PT. Anugrah Tangkas Transportindo (ATT Group)., test the fourth hypothesis that the internal control system, professionalism and competence simultaneously affect the quality of financial reports at PT. Anugrah Tangkas Transportindo (ATT Group).*

**Keywords: Internal Control, Professionalism, Competence of Financial Reporters and Quality of Financial Reports**