

CHAPTER V

CONCLUSION AND IMPLICATION

5.1 Conclusion

This research aims to determine the effect of government internal control, regional financial management information system, and government accounting standard on the quality of financial statements. This research take place at Regional Financial and Asset Management Agency Padang city. The samples used in this research were all employees in the office.

Based on the results of the discussion that has been described in the previous chapter, the author's conclusions are as follows:

- a. Internal control system has no significant effect on the quality of government financial statements.
- b. Regional financial management information system has significant effect on the quality of government financial statements.
- c. Government accounting standard implementation has significant effect on the quality of government financial statements.

5.2 Implications

Based on the results of the research that has been done, there are implications and contributions as follows:

1. For the government of Padang city, It is hoped that this will lead to joint progress, especially the Padang city government in the use of the Regional Financial Management Information System, the internal control system and the application of government accounting standards so that they are implemented as well as possible according to the needs of regional agencies in preparing local government financial

reports , every transaction and activity should be supported with adequate authorization and evidence as well as creating the accuracy of the results of the financial statements.

2. For Andalas university, it is hoped that this will lead to joint progress in terms of developing technology and increasing knowledge of regional finance in the future
3. For researcher, is expected to be able to continue the research related to the effect of internal control, regional financial management information system, and government accounting standard so that it is beneficial for other interested parties.

5.3 Research Limitations

After carrying out various procedures in the research to get results, there are several limitations, including the following:

1. Due to time and energy constraints, this the research only examines the SKPD in Padang City, so the results only reflect the condition of the SKPD in Padang City about financial statements.
2. The scope of this research is limited to certain variables so that it is still possible to find different variables related to the quality of SKPD financial statements, so that the review of financial statements is more comprehensive.
3. Respondent lack of understanding of financial reports because not all SKPD access financial reports and lack of attention and seriousness in answering all questions.

5.4 Suggestions

Based on the results of the research, discussion and conclusions obtained, the following suggestions can be given:

1. This research only focuses on one city with a small and limited number of samples, so it is hoped that further analysis can be developed in several districts/cities in West Sumatera to get a broader picture and more representative results.
2. Future research is hoped that other researchers can expand the research variables, not only limited to three variables but more than three variables. It is like human resource, technology information, good governance, or maybe in audit environment.

