

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh penerapan standar akuntansi pemerintahan, sistem pengendalian internal, dan sistem informasi akuntansi terhadap kualitas laporan keuangan dan dampaknya pada prinsip-prinsip *good governance*. Kami mensurvei 30 Organisasi Perangkat Daerah (OPD) di Kota Tangerang sebagai sampel penelitian. SEM PLS digunakan sebagai alat analisis dalam penelitian ini. Data penelitian yang digunakan berasal dari kuesioner yang dikumpulkan menggunakan metode survei.

Hasil penelitian menunjukkan bahwa penerapan standar akuntansi pemerintahan berpengaruh positif dan signifikan terhadap kualitas laporan keuangan, penerapan sistem pengendalian internal berpengaruh positif dan signifikan terhadap kualitas laporan keuangan, penerapan sistem informasi akuntansi berpengaruh positif dan signifikan terhadap kualitas laporan keuangan dan kualitas laporan keuangan berdampak positif dan signifikan terhadap prinsip-prinsip *good governance*.

Kata Kunci : standar akuntansi pemerintahan, sistem pengendalian internal, sistem informasi akuntansi, kualitas laporan keuangan, prinsip-prinsip *good governance*.



ABSTRAC

This study aims to determine the influence of the implementation of government accounting standards, internal control systems, and accounting information systems on the quality of financial reports and its impact on the principles of good governance. We surveyed 30 Regional Organization (OPD) in Tangerang City area as the sample of study. SEM PLS is used as an analytical tool in this study. The study data used came from questionnaires collected using survey methods.

The results show that the implementation of government accounting standards has a positive and significant effect on the quality of financial reports, the implementation of internal control systems has a positive and significant effect on the quality of financial reports, the implementation of accounting information systems has a positive and significant effect on the quality of financial reports and the quality of financial reports has an impact positive and significant to the principles of good governance.

Keywords: *government accounting standards, internal control systems, accounting information systems, financial report quality, good governance principles*



UNIVERSITAS
MERCU BUANA