

ABSTRACT

This study aims to determine the effect of the effectiveness of the internal control system, the application of accounting information systems, and the competence of human resources on the implementation of good governance and its impact on the quality of regional financial statements. This research was conducted at the Regional Apparatus Work Unit (OPD) in South Tangerang City using the purposive sampling method and conducted a survey of 30 OPD as a research sample. Data collection was carried out by distributing questionnaires to 100 respondents. The data analysis method uses descriptive statistical analysis using SEM PLS as an analytical tool in this study. The results showed that: the effectiveness of the internal control system has a positive and significant effect on good governance, the application of the accounting information system does not have a significant effect on good governance, Human resource competence does not have a significant effect on good governance, the effectiveness of internal control does not have a significant effect on the quality of financial statements, the establishment of accounting information systems has no significant effect on financial statements, human resource competence has no significant effect on financial statements, and good governance has a positive and significant impact on the quality of financial statements.

Keywords: *Effectiveness of internal control system, accounting information system, Human resources, good governance, quality of financial statements*

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh efektivitas sistem pengendalian intern, penerapan sistem informasi akuntansi, dan kompetensi sumber daya manusia terhadap penerapan good governance dan dampaknya terhadap kualitas laporan keuangan daerah. Penelitian ini dilakukan pada Organisasi Perangkat Daerah (OPD) di Kota Tangerang Selatan dengan metode *purposive sampling*, dan melakukan survei sejumlah 30 OPD sebagai sampel penelitian. Pengumpulan data dilakukan dengan menyebarkan kuesioner pada 100 responden. Metode analisis data menggunakan analisis statistik deskriptif dengan menggunakan SEM PLS sebagai alat analisis dalam penelitian ini. Hasil penelitian menunjukkan bahwa: efektivitas sistem pengendalian intern berpengaruh positif dan signifikan terhadap *good governance*, penerapan sistem informasi akuntansi tidak berpengaruh signifikan terhadap *good governance*, kompetensi sumber daya manusia tidak berpengaruh signifikan terhadap *good governance*, efektivitas pengendalian intern tidak berpengaruh signifikan terhadap kualitas laporan keuangan, penerapan sistem informasi akuntansi tidak berpengaruh signifikan terhadap laporan keuangan, kompetensi sumber daya manusia tidak berpengaruh signifikan terhadap laporan keuangan, dan *good governance* berdampak positif dan signifikan terhadap kualitas laporan keuangan

Kata kunci : Efektivitas sistem pengendalian intern, sistem informasi akuntansi, Sumber daya manusia, good governance, kualitas laporan keuangan

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