

**PENGARUH SISTEM PENGENDALIAN INTERN PEMERINTAH
TERHADAP AKUNTABILITAS LAPORAN KEUANGAN PEMERINTAH
DAERAH DENGAN *GOOD GOVERNMENT GOVERNANCE* SEBAGAI
VARIABEL INTERVENING**
(Studi Pada Organisasi Perangkat Daerah Kabupaten Tanggamus)

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ABSTRAK

Penelitian ini bertujuan untuk menguji Pengaruh Sistem Pengendalian Intern Pemerintah Terhadap Akuntabilitas Laporan Keuangan Pemerintah Daerah Dengan *Good Government Governance* Sebagai Variabel Intervening. Data yang digunakan dalam penelitian ini adalah data primer dengan metode survey melalui penyebaran kuesioner di 14 Dinas Kabupaten Tanggamus. Metode analisis data menggunakan *Software SmartPLS Versi 3.2.9*. Hasil penelitian menunjukkan bahwa sistem pengendalian intern berpengaruh terhadap akuntabilitas laporan keuangan pemerintah daerah, sistem pengendalian intern berpengaruh terhadap *good government governance*, sedangkan *good government governance* tidak berpengaruh terhadap akuntabilitas laporan keuangan pemerintah daerah. Artinya sistem pengendalian intern berpengaruh secara langsung terhadap peningkatan akuntabilitas laporan keuangan pemerintah daerah tanpa harus adanya *good government governance* sebagai variabel intervening.

Kata kunci : Sistem Pengendalian Intern, *Good Government Governance*,

Akuntabilitas Laporan Keuangan Pemerintah Daerah.

**THE EFFECT OF GOVERNMENT INTERNAL CONTROL SYSTEM ON
ACCOUNTABILITY OF REGIONAL GOVERNMENT FINANCIAL
STATEMENTS WITH GOOD GOVERNMENT GOVERNANCE AS THE
INTERVENING VARIABLE**

(A Study on the Regional Apparatus Organization of Tanggamus Regency)

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ABSTRACT

The purpose of this study was to examine the effect of the Internal Control System Government on Regional Government Financial Report Accountability with Good Government Governance as the Intervening Variable. The data used in this research was primary data with survey method through the distribution of questionnaires in 14 District Offices of Tanggamus. The data analysis method used SmartPLS Software Version 3.2.9. The result of the study found that the internal control system had an effect on the local government financial report accountability, the internal control system affected the good government governance, while the good government governance had no effect on the report accountability of the local government finances. This means that the internal control system had an effect directly on the improvement of regional government financial report accountability without the need for good government governance as the intervening variable.

Keywords: Internal Control System, Good Government Governance, Local Government Financial Report Accountability.