

ABSTRACT

THE INFLUENCE OF GOOD GOVERNANCE IMPLEMENTATION AND REGIONAL MANAGEMENT INFORMATION SYSTEMS ON THE QUALITY OF FINANCIAL STATEMENTS (Census on Agencies and Offices of Tasikmalaya City)

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This study aims to determine (1) the implementation of good governance, regional management information systems, and the quality of financial reports at agencies and offices in the city of Tasikmalaya; (2) The relationship between the implementation of good governance and the regional management information system; (3) The effect of the partial implementation of Good Governance and Regional Management Information Systems on the quality of financial reports; (4) The effect of the simultaneous implementation of Good Governance and Regional Management Information Systems on the quality of financial reports. The method used in this research is descriptive method with a census approach. The technique used in this research is path analysis and data collection is done through primary data, namely data obtained directly from research subjects at 21 Agencies and Services in the City of Tasikmalaya by giving questionnaires to employees. The results showed that: (1) The implementation of Good Governance, Regional Management Information Systems, and the Quality of Financial Statements has a very good condition; (2) There is a positive and significant relationship between the implementation of good governance and the regional management information system at the Agencies and Services in the City of Tasikmalaya; (3) Partially the implementation of good governance has a positive and significant effect on the quality of financial statements. Furthermore, partially the Regional Management Information System has a positive and significant effect on the quality of financial reports; (4) Simultaneously the implementation of Good Governance and Regional Management Information Systems has a positive and significant effect on the Quality of Financial Statements at Agencies and Services in the City of Tasikmalaya;

Keywords: Good Governance Implementation, Regional Management Information System, Quality of Financial Statements

ABSTRAK

PENGARUH PENERAPAN *GOOD GOVERNANCE* DAN SISTEM INFORMASI MANAJEMEN DAERAH (SIMDA) TERHADAP KUALITAS LAPORAN KEUANGAN (Sensus pada Badan dan Dinas di Kota Tasikmalaya)

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Penelitian ini bertujuan untuk mengetahui (1) Penerapan *Good Governance*, Sistem Informasi Manajemen Daerah, dan Kualitas Laporan Keuangan pada Badan dan Dinas di Kota Tasikmalaya; (2) Hubungan antara Penerapan *Good Governance* dengan Sistem Informasi Manajemen Daerah; (3) Pengaruh Penerapan *Good Governance* dan Sistem Informasi Manajemen Daerah secara parsial terhadap Kualitas Laporan Keuangan; (4) Pengaruh Penerapan *Good Governance* dan Sistem Informasi Manajemen Daerah secara simultan terhadap Kualitas Laporan Keuangan. Metode yang digunakan dalam penelitian ini adalah metode deskriptif dengan pendekatan sensus. Teknik yang digunakan dalam penelitian ini adalah analisa jalur dan pengumpulan data dilakukan melalui data primer yaitu data yang diperoleh langsung dari subjek penelitian pada 21 Badan dan Dinas di Kota Tasikmalaya dengan cara memberikan kuesioner terhadap karyawan. Hasil penelitian menunjukkan bahwa: (1) Penerapan *Good Governance*, Sistem Informasi Manajemen Daerah, dan Kualitas Laporan Keuangan memiliki kondisi yang sangat baik; (2) Adanya hubungan positif dan signifikan antara Penerapan *Good Governance* dengan Sistem Informasi Manajemen Daerah pada Badan dan Dinas di Kota Tasikmalaya; (3) Secara parsial Penerapan *Good Governance* berpengaruh positif dan signifikan terhadap Kualitas Laporan Keuangan. Selanjutnya secara parsial Sistem Informasi Manajemen Daerah berpengaruh positif dan signifikan terhadap Kualitas Laporan Keuangan; (4) Secara simultan Penerapan *Good Governance* dan Sistem Informasi Manajemen Daerah berpengaruh positif dan signifikan terhadap Kualitas Laporan Keuangan pada Badan dan Dinas di Kota Tasikmalaya;

Kata Kunci : Penerapan *Good Governance*, Sistem Informasi Manajemen Daerah, Kualitas Laporan Keuangan

