ABSTRACT

The Influence of Good Governance and Government Internal Control Systems on the Quality of City Government Financial Reports
(Survey on BPKAD and the Inspectorate of Tasikmalaya City in 2025)

By:

Nisrina Maharani

213403024

Guide I : Iwan Hermansyah, S.E., M.Si., Ak., CA., CFRM

Guide II : Adil Ridlo Fadillah, S.E., M.Si., Ak., CA.

This study aims to determine: (1) the overview of Good Governance, the Government Internal Control System (SPIP), and the Quality of Municipal Government Financial Reports; (2) the partial influence of Good Governance and SPIP on the Quality of Financial Reports; and (3) the simultaneous influence of both variables. This research employs a quantitative approach using a survey method and multiple linear regression analysis. The population consists of employees from the Regional Financial and Asset Management Agency (BPKAD) and the Inspectorate of Tasikmalaya City, with a sample of 85 individuals selected based on specific criteria. Descriptive analysis results indicate that Good Governance, SPIP, and Financial Report Quality are all in the high category. Partial tests show that both Good Governance and SPIP have a significant influence on Financial Report Quality. Simultaneous testing also reveals a significant joint influence, with a coefficient of determination (R^2) of 56.4%, while the remaining 43.6% is explained by other variables outside the model. These findings indicate that improving the quality of local government financial reports can be achieved through the implementation of Good Governance principles and the optimal strengthening of SPIP. Practices of transparency, accountability, and participation, along with effective internal control through written procedures, accurate risk assessments, and regular supervision, are essential factors in producing accurate, reliable, and transparent financial reports.

Keywords: Good Governance, Government Internal Control Systems, Quality of City Government Financial Reports

ABSTRAK

PENGARUH *GOOD GOVERNANCE* DAN SISTEM PENGENDALIAN INTERNAL PEMERINTAH TERHADAP KUALITAS LAPORAN KEUANGAN PEMERINTAH KOTA

(Survei pada BPKAD dan Inspektorat Kota Tasikmalaya Tahun 2025)

Oleh:

Nisrina Maharani

213403024

Pembimbing I : Iwan Hermansyah, S.E., M.Si., Ak., CA., CFRM

Pembimbing II : Adil Ridlo Fadillah, S.E., M.Si., Ak., CA.

Penelitian ini bertujuan untuk mengetahui: (1) gambaran *Good Governance*, Sistem Pengendalian Internal Pemerintah (SPIP), dan Kualitas Laporan Keuangan Pemerintah Kota; (2) pengaruh *Good Governance* dan SPIP secara parsial terhadap Kualitas Laporan Keuangan; serta (3) pengaruh keduanya secara simultan. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei dan teknik analisis regresi linier berganda. Populasi penelitian adalah pegawai BPKAD dan Inspektorat Kota Tasikmalaya, dengan sampel sebanyak 85 orang berdasarkan kriteria tertentu. Hasil analisis deskriptif menunjukkan bahwa *Good Governance*, SPIP, dan Kualitas Laporan Keuangan berada dalam kategori tinggi. Uji parsial menunjukkan bahwa *Good Governance* dan SPIP masing-masing berpengaruh signifikan terhadap Kualitas Laporan Keuangan. Uji simultan juga menunjukkan pengaruh signifikan secara bersama-sama, dengan koefisien determinasi (R^2) sebesar 56,4%, sedangkan sisanya 43,6% dijelaskan oleh variabel lain di luar model. Temuan ini mengindikasikan bahwa peningkatan kualitas laporan keuangan pemerintah daerah dapat dicapai melalui penerapan prinsip *Good Governance* dan penguatan SPIP secara optimal. Praktik transparansi, akuntabilitas, dan partisipasi, serta pengendalian internal yang efektif melalui prosedur tertulis, penilaian risiko yang tepat, dan pengawasan rutin menjadi faktor penting dalam menghasilkan laporan keuangan yang akurat, andal, dan transparan.

Keywords: *Good Governance* , Sistem Pengendalian Internal Pemerintah, Kualitas Laporan Keuangan Pemerintah