ABSTRAK

PENGARUH IMPLEMENTASI *GOOD GOVERNMENT GOVERNANCE* DAN KOMPETENSI STAF AKUNTANSI TERHADAP KUALITAS INFORMASI AKUNTANSI

(Survey di Kecamatan Mangkubumi, Kota Tasikmalaya 2024)

Oleh

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Tujuan penelitian ini adalah untuk mengetahui: 1. Bagaimana Implementasi *Good Government Governance* berpengaruh terhadap Kompetensi Staf Akuntansi di pemerintahan kecamatan Mangkubumi, 2. Bagaimana pengaruh Implementasi *Good Government Governance* dan Kompetensi Staf Akuntansi terhadap Kualitas Informasi Akuntansi secara parsial di pemerintahan kecamatan Mangkubumi, Kota Tasikmalaya. 3. Bagaimana pengaruh Implementasi *Good Government Governance* dan Kompetensi Staf Akuntansi terhadap Kualitas Informasi Akuntansi secara simultan di pemerintahan kecamatan Mangkubumi, Kota Tasikmalaya. Metode penelitian yang digunakan yaitu pendekatan Kuantitatif Deskriptif, sedangkan teknik pengambilan sampel menggunakan metode *purposive sampling*. Pihak lain, data primer berupa kuisioner. Alat analisis menggunakan analisis jalur (*uji Analysis*) dengan alat bantu aplikasi oleh SPSS 25. Hasil penelitian menunjukkan bahwa: (1) Impelementasi *Good Government Governance* secara parsial berpengaruh signifikan secara positif terhadap Kompetensi Staf Akuntansi di pemerintahan kecamatan Mangkubumi, (2) Implementasi *Good Government Governance* dan Kompetensi Staf Akuntansi berpengaruh signifikan secara positif terhadap Kualitas Informasi Akuntansi secara parsial di pemerintahan kecamatan Mangkubumi, (3) Implementasi *Good Government Governance* dan Kompetensi Staf Akuntansi berprngaruh signifikan secara positif terhadap Kualitas Informasi Akuntansi secara simultan di pemerintahan kecamatan Mangkubumi, Kota Tasikmalaya.

Kata kunci : *Good Government Governance,* Kualitas Informsi Akuntansi, Kompetensi Staf Akuntansi

ABSTRACT

THE EFFECT OF GOOD GOVERNMENT GOVERNANCE IMPLEMENTATION AND ACCOUNTING STAFF COMPETENCE ON QUALITY OF ACCOUNTING INFORMATION

(Survey in Mangkubumi District, Tasikmalaya City 2024)

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The purpose of this study was to determine: 1. How does the Implementation of Good Government Governance affect the Competence of Accounting Staff in the Mangkubumi sub-district government, 2. How does the Implementation of Good Government Governance and Accounting Staff Competence affect the Quality of Accounting Information partially in the Mangkubumi sub-district government, Tasikmalaya City. 3. How does the implementation of Good Government Governance and Accounting Staff Competencies affect the Quality of Accounting Information simultaneously in the sub-district government of Mangkubumi, Tasikmalaya City. The research method used is a Descriptive Quantitative approach, while the sampling technique uses purposive sampling method. Other parties, primary data in the form of questionnaires. The analysis tool usespath analysis with application tools by SPSS 25. The results showed that: (1) Implementation of Good Government Governance partially has a significant positive effect on the Competence of Accounting Staff in the Mangkubumi sub-district government, (2) Implementation of Good Government Governance and Competence of Accounting Staff in the Mangkubumi sub-district government. (3) Implementation of Good Government Governance and Accounting Staff Competence have a significant positive effect on the Quality of Accounting Information simultaneously in the Mangkubumi sub-district government, Tasikmalaya City.

Keywords: Good Government Governance, Accounting Information Quality, Accounting Staff Competencies