ABSTRAK

PENGARUH PERAN AUDITOR INTERNAL DAN PENERAPAN *GOOD GOVERNANCE* TERHADAP KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH

(Survei Pada Satuan Kerja Perangkat Daerah (SKPD) Kota Tasikmalaya)

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Tujuan penelitian ini untuk mengetahui pengaruh peran auditor internal dan penerapan *good governance* secara parsial maupun simultan terhadap kualitas laporan keuangan pemerintah daerah pada SKPD Kota Tasikmalaya. Metode penelitian yang digunakan adalah metode survei dengan pendekatan kuantitatif deskriptif, sedangkan teknik penarikan sampel menggunakan metode *purposive sampling*. Teknik pengumpulan data yang digunakan untuk data primer dilakukan melalui kuesioner, data sekunder diperoleh dari kajian pustaka dan pihak lain yang relevan. Alat analisis menggunakan analisis jalur. Hasil penelitian menunjukkan bahwa: (1) secara parsial peran auditor internal berpengaruh positif signifikan terhadap kualitas laporan keuangan pemerintah daerah, (2) penerapan *good governance* berpengaruh positif signifikan terhadap kualitas laporan keuangan pemerintah daerah, dan; (3) secara simultan peran auditor internal dan penerapan good governance berpengaruh signifikan terhadap kualitas laporan keuangan pemerintah daerah pada SKPD Kota Tasikmalaya.

Kata Kunci: Peran Auditor Internal, Penerapan *Good Governance*, Laporan Keuangan

ABSTRACT

THE EFFECT OF THE ROLE OF INTERNAL AUDITORS AND THE IMPLEMENTATION OF GOOD GOVERNANCE ON THE QUALITY OF LOCAL GOVERNMENT FINANCIAL STATEMENTS

(Survey at the Regional Apparatus Work Unit (SKPD) of Tasikmalaya City

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The purpose of this study is to determine the effect of the role of internal auditors and the implementation of good governance partially or simultaneously on the quality of local government financial statements at SKPD Kota Tasikmalaya. The research method used is a survey method with a descriptive quantitative approach, while the sampling technique uses the purposive sampling method. Data collection techniques used for primary data are carried out through questionnaires, secondary data obtained from literature reviews and other relevant parties. The analysis tool uses path analysis. The results showed that: (1) partially the role of internal auditors has a significant positive effect on the quality of local government financial statements, (2) the implementation of good governance has a significant positive effect on the quality of local government financial statements, and; (3) simultaneously the role of internal auditors and the implementation of good governance has a significant effect on the quality of local government financial statements at the SKPD Tasikmalaya City.

Keywords: Role Of Internal Auditors, Implementation Of Good Governance, Financial Statements