

ABSTRAK

PENGARUH KOMPETENSI PEGAWAI, IMPLEMENTASI SISTEM PENGENDALIAN INTERN DAN KETERLIBATAN PUBLIK TERHADAP AKUNTABILITAS DENGAN SISTEM INFORMASI PEMERINTAHAN DAERAH SEBAGAI VARIABEL MODERASI (SURVEI PADA PEGAWAI DINAS DI LINGKUNGAN PEMERINTAH DAERAH KABUPATEN TASIKMALAYA)

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Penelitian ini bertujuan menganalisis pengaruh kompetensi pegawai, implementasi sistem pengendalian intern, dan keterlibatan publik terhadap akuntabilitas, serta SIPD sebagai moderator. Menggunakan metode kuantitatif survei terhadap pegawai di Lingkungan Pemerintah Daerah Kabupaten Tasikmalaya dan analisis *Structural Equation Modeling* (SEM), hasil penelitian menunjukkan bahwa kompetensi pegawai, implementasi sistem pengendalian intern dan keterlibatan publik berpengaruh positif signifikan terhadap akuntabilitas. SIPD terbukti memoderasi ketiga variabel tersebut: memperkuat dampak positif kompetensi pegawai implementasi sistem pengendalian intern dan keterlibatan publik, serta memitigasi risiko penerapan implementasi sistem pengendalian intern. Temuan ini menegaskan pentingnya dukungan pimpinan OPD dalam menjaga kompetensi Pegawai, keterbukaan informasi di tengah tuntutan pelayanan kepada masyarakat yang semakin meningkat dan akuntabel.

Kata Kunci: Kompetensi Pegawai, Implementasi Sistem Pengendalian Intern,
Keterlibatan Publik, Akuntabilitas, SIPD.

ABSTRACT

THE EFFECT OF EMPLOYEE COMPETENCE, IMPLEMENTATION OF THE INTERNAL CONTROL SYSTEM, AND PUBLIC PARTICIPATION ON ACCOUNTABILITY WITH REGIONAL GOVERNMENT INFORMATION SYSTEM (SIPD) AS A MODERATING VARIABLE (Survey on Agency Employees within the Regional Government of Tasikmalaya Regency)

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This study aims to analyze the effect of employee competence, implementation of the internal control system, and public participation on accountability, with the Regional Government Information System (SIPD) as a moderating variable. This research employs a quantitative method using a survey approach conducted on agency employees within the Regional Government of Tasikmalaya Regency. Data were analyzed using Structural Equation Modeling (SEM). The results indicate that employee competence, implementation of the internal control system, and public participation have a positive and significant effect on accountability. SIPD is proven to moderate these relationships by strengthening the positive effect of employee competence, implementation of the internal control system, and public participation on accountability, as well as mitigating risks associated with the implementation of the internal control system. These findings highlight the importance of leadership support within Regional Apparatus Organizations (OPD) in maintaining employee competence and promoting information transparency amid increasing demands for accountable public services.

Keywords: Employee Competence, Internal Control System Implementation, Public Participation, Accountability, SIPD.