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ABSTRACT

THE EFFECT OF E-GOVERNMENT IMPLEMENTATION AND GOOD GOVERNANCE PRINCIPLES ON THE QUALITY OF LOCAL GOVERNMENT FINANCIAL REPORTS (Survey at Regional Apparaturs Work Unit (SKPD) of Tasikmalaya Regency)

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The purpose of this study is to determine the extent of the influence of e-government implementation and good governance principles on the quality of local government financial reports in the SKPD of Tasikmalaya Regency. The research method used is a survey with a descriptive quantitative approach, while the sampling technique uses purposive sampling. The data collection technique used for primary data was through questionnaires, while secondary data was obtained from literature reviews. The analysis tool used was path analysis. The results of the study show that: (1) simultaneously, the implementation of e-government and the principles of good governance have a significant effect on the quality of local government financial reports in the SKPD of Tasikmalaya Regency, (2) partially, the implementation of e-government has a positive and significant effect on the quality of local government financial reports, and; (3) partially, the principles of good governance have a positive and significant effect on the quality of local government financial reports.

Keywords: E-Government Implementation, Good Governance Principles, Quality of Local Government Financial Reports

ABSTRAK

PENGARUH IMPLEMENTASI *E-GOVERNMENT*
DAN PRINSIP *GOOD GOVERNANCE*
TERHADAP KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH
(Survei pada Satuan Kerja Perangkat Daerah (SKPD) Kabupaten Tasikmalaya)

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Tujuan penelitian ini untuk mengetahui besarnya pengaruh implementasi *e-government* dan prinsip *good governance,* terhadap kualitas laporan keuangan pemerintah daerah pada SKPD Kabupaten Tasikmalaya. 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. Alat analisis menggunakan analisis jalur. Hasil penelitian menunjukkan bahwa: (1) secara simultan implementasi *e-government* dan prinsip *good governance* berpengaruh signifikan terhadap kualitas laporan keuangan pemerintah daerah pada SKPD Kabupaten Tasikmalaya, (2) secara parsial implementasi *e-government* berpengaruh positif dan signifikan terhadap kualitas laporan keuangan pemerintah daerah, dan; (3) secara parsial prinsip *good governance* berpengaruh positif dan signifikan terhadap kualitas laporan keuangan pemerintah daerah.

Kata kunci: Implementasi *E-Government*, Prinsip *Good Governance*, Kualitas Laporan Keuangan Pemerintah Daerah