

ABSTRAK

Skripsi dengan judul “Pengaruh *Good Public Governance*, Sistem Pengendalian Internal dan Kualitas Perangkat Desa Terhadap Kualitas Laporan Keuangan Pemerintahan Desa (Studi Kasus Pada Pemerintahan Desa Se-Kecamatan Semen Kabupaten Kediri)” ini ditulis oleh Ari Widya Kusumaningrum, NIM. 126403201028, pembimbing Dyah Pravitasari, S.E, M.S.A.

Penelitian ini dilatarbelakangi oleh adanya perluasan lingkup tuntutan transparansi dan akuntabilitas pengelolaan keuangan negara pada sektor pemerintahan desa. Peningkatan opini bukan merupakan sebuah jaminan tidak adanya kasus penyimpangan pengelolaan keuangan. Adanya *good public governance*, pengendalian internal, dan kualitas aparatur desa dapat memengaruhi kualitas laporan keuangan dikarenakan ketiga hal tersebut berkaitan dengan kinerja aparatur desa yang terlibat langsung dengan pengelolaan keuangan desa.

Tujuan penelitian ini adalah untuk menguji secara parsial dan simultan pengaruh *Good Public Governance*, Sistem Pengendalian Internal, dan Kualitas Perangkat Desa terhadap Kualitas Laporan Keuangan di setiap kantor desa yang ada di Kecamatan Semen Kabupaten Kediri. Metode pendekatan penelitian yang digunakan adalah pendekatan kuantitatif dengan analisis regresi linier berganda. Teknik pengambilan sampel menggunakan teknik *purposive sampling* dengan penetapan sampel menggunakan jenis *non probability sampling*. Sampel dari penelitian ini berjumlah 72 responden dengan perwakilan 6 perangkat desa yang memenuhi kriteria sampel pada setiap kantor desa yang berjumlah 12 desa di Kecamatan Semen Kabupaten Kediri.

Berdasarkan uji T (parsial) variabel *good public governance* berpengaruh positif signifikan terhadap kualitas laporan keuangan pada pemerintahan desa se-Kecamatan Semen Kabupaten Kediri. Sedangkan variabel sistem pengendalian internal dan kualitas perangkat desa berpengaruh positif tidak signifikan terhadap kualitas laporan keuangan pada pemerintahan desa se-Kecamatan Semen Kabupaten Kediri. Secara uji F (simultan) *good public governance*, sistem pengendalian internal, dan kualitas perangkat desa berpengaruh terhadap kualitas laporan keuangan pada pemerintahan desa se-Kecamatan Semen Kabupaten Kediri. Hal tersebut membuktikan bahwa kualitas laporan keuangan tidak hanya dipengaruhi oleh tiga variabel tersebut, namun juga dipengaruhi oleh variabel-variabel lainnya.

Kata Kunci: *good public governance*, pengendalian internal, kualitas perangkat desa

ABSTRACT

Thesis with title “The Effect of Good Public Governance, Internal Control System and Quality of Village Apparatus on the Quality of Village Government Financial Statements (Case Study on Village Government in Semen District, Kediri Regency)” is written by Ari Widya Kusumaningrum, NIM. 126403201028, supervisor of Dyah Pravitasari, S.E, M.S.A.

This research is motivated by the expansion of the scope of demands for transparency and accountability of state financial management in the village government sector. An increase in opinion is not a guarantee that there are no cases of financial management irregularities. The existence of good public governance, internal control, and the quality of village officials can affect the quality of financial reports because these three things are related to the performance of village officials who are directly involved in village financial management.

The purpose of this study was to examine partially and simultaneously the effect of Good Public Governance, Internal Control Systems, and the Quality of Village Apparatus on the Quality of Financial Statements in each village office in Semen District, Kediri Regency. The research approach method used is a quantitative approach with multiple linear regression analysis. The sampling technique uses purposive sampling technique with sample determination using non probability sampling type. The sample of this study amounted to 72 respondents with representatives of 6 village officials who met the sample criteria in each village office totaling 12 villages in Semen District, Kediri Regency.

Based on the T test (partial), the good public governance variable has a significant positive effect on the quality of financial reports in village governments throughout Semen District, Kediri Regency. Meanwhile, the variables of the internal control system and the quality of village apparatus have a positive and insignificant effect on the quality of financial reports in village governments throughout Semen District, Kediri Regency. Based on the F test (simultaneous), good public governance, internal control systems and the quality of village apparatus influence the quality of financial reports in village governments throughout Semen District, Kediri Regency. This proves that the quality of financial reports is not only influenced by these three variables, but is also influenced by other variables.

Keywords: *good public governance, internal control, quality of village officials*