

ABSTRACT

Daffa Maulana, NIM 7193520026, *The Influence of Performance Audit, Good Governance, and Transparency on Financial Accountability in Regional Government Agencies (OPD) in Indragiri Hulu Regency. Thesis, Department of Accounting, Faculty of Economics, Accounting Study Program, Universitas Negeri Medan, 2023.*

The issues in this research stem from cases of misappropriation of village funds that occurred in Tabalong Regency by the former head of Bongkang Village in the Harui Subdistrict. The suspect was involved in embezzling village funds for the 2018 fiscal year. Additionally, there were problems identified in the government of Indragiri Hulu, where a diversion of funds from the Regional Budget (APBD) took place. This diversion occurred in projects proposed by members of the Regional People's Representative Council (DPRD) without following the customary Musrenbang (village development planning) mechanism, and there were a total of 185 work packages. This incident inflicted financial losses on the local and national governments. Similar financial irregularities were found in projects proposed by the Public Works Department (PU) of Indragiri Hulu Regency.

The population in this research consists of all finance department employees in the Regional Apparatus Organization (OPD) of Indragiri Hulu Regency. The sample for this study includes 94 respondents, and a saturation sampling method was employed for sampling. Validation of the questionnaire was conducted using the Product Moment Correlation, and the reliability was tested using Cronbach Alpha. All questions in the questionnaire were deemed valid and reliable through these tests. The data analysis technique employed in this study is multiple linear regression, and hypothesis testing was conducted using the T-test and F-test.

The research results indicate that the Performance Audit variable has a significance value of $0.007 < 0.05$, the Good Governance variable has a significance value of $0.001 < 0.05$, the Transparency variable has a significance value of $0.189 > 0.05$. For the simultaneous test (F-test), it has a significance value of $0.000 < 0.05$. The coefficient of determination analysis shows a value of 39.6%, with the remaining 60.4% being explained by various other factors.

In conclusion, the research findings suggest that Performance Audit and Good Governance have a significant impact on financial accountability, while Transparency does not have a significant impact on financial accountability. Furthermore, Performance Audit, Good Governance, and Transparency collectively have a significant impact on financial accountability.

Keywords: *Financial, Accountability, Performance, Audit, Good Governance, Transparency*

ABSTRAK

Daffa Maulana, NIM 7193520026, Pengaruh Audit Kinerja, *Good Governance*, dan Transparansi Terhadap Akuntabilitas Keuangan Pada Organisasi Perangkat Daerah (OPD) di Kabupaten Indragiri Hulu. Skripsi, Jurusan Akuntansi Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2023.

Permasalahan dalam penelitian ini muncul dari kasus penyalahgunaan dana desa yang terjadi di Kabupaten Tabalong oleh mantan kepala desa Bongkang Kecamatan Harui, tersangka melakukan korupsi dana desa tahun anggaran 2018. Kemudian ditemui adanya masalah Pada pemerintah Indragiri Hulu, yaitu terjadi penyimpangan dana dari APBD. Penyimpangan ini terjadi dalam kegiatan yang diajukan oleh anggota DPRD tanpa melalui mekanisme musrenbang, dan terdapat total 185 paket pekerjaan. Kejadian ini merugikan keuangan daerah dan negara, serta ditemukan dalam kegiatan yang diajukan oleh dinas Pekerjaan Umum (PU) Kabupaten Indragiri Hulu.

Populasi dalam penelitian ini adalah seluruh pegawai bagian keuangan di Organisasi Perangkat Daerah (OPD) Kabupaten Indragiri Hulu. Sampel pada penelitian yang diperoleh dalam penelitian ini sebanyak 94 responden. Metode yang digunakan dalam pengambilan sampel adalah metode sampling jenuh. Sedangkan untuk uji validitas menggunakan Korelasi Product Moment dan uji reliabilitas menggunakan Cronbach Alpha. Dari semua pengujian, semua pertanyaan didalam kuesioner dinyatakan valid dan reliabel. Selain itu teknik analisis data dalam penelitian ini menggunakan regresi linear berganda dan pengujian hipotesis seperti uji T dan Uji F.

Hasil penelitian ini menunjukkan bahwa variabel Audit Kinerja memiliki nilai signifikansi $0,007 < 0,05$, variabel *Good Governance* memiliki nilai signifikansi $0,001 < 0,05$, variabel Transparansi memiliki nilai signifikansi $0,189 > 0,05$, untuk uji F (Simultan) memiliki nilai signifikansi $0,000 < 0,05$, dan hasil analisis koefisien determinasi memiliki nilai 39,6% dan 60,4% dapat dijelaskan oleh berbagai faktor lainnya.

Kesimpulan hasil penelitian bahwa Audit Kinerja berpengaruh terhadap akuntabilitas keuangan. *Good Governance* berpengaruh terhadap akuntabilitas keuangan. Transparansi tidak berpengaruh terhadap akuntabilitas keuangan. Kemudian Audit Kinerja, *Good Governance*, dan Transparansi berpengaruh secara simultan terhadap akuntabilitas keuangan.

Kata Kunci: Akuntabilitas, Keuangan, Audit, Kinerja, *Good Governance*, Transparansi