ABSTRAK

Hari Jaya Sinaga, NIM. 7223520011, Pengaruh Good Governance Dan Sistem Akuntansi Pemerintah Terhadap Kualitas Laporan Keuangan Dengan Sistem Pengendalian Intern Sebagai Variabel Moderasi Pada OPD Kota Medan. Skripsi, Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2026.

Kualitas laporan keuangan pemerintah daerah merupakan cerminan akuntabilitas publik dalam pengelolaan sumber daya negara. Meskipun Pemerintah Kota Medan telah memperoleh opini Wajar Tanpa Pengecualian (WTP) selama beberapa tahun berturut-turut, masih ditemukan berbagai kelemahan operasional pada sejumlah Organisasi Perangkat Daerah (OPD). Penelitian ini bertujuan untuk menguji pengaruh *good governance* dan sistem akuntansi pemerintah terhadap kualitas laporan keuangan, serta peran sistem pengendalian intern sebagai variabel moderasi. Metode yang digunakan adalah kuantitatif dengan pendekatan *Structural Equation Modeling-Partial Least Square* (SEM-PLS). Data dikumpulkan melalui kuesioner yang disebarkan kepada 78 responden pada 26 OPD di Kota Medan menggunakan teknik *purposive sampling*. Hasil penelitian menunjukkan bahwa *good governance* berpengaruh positif dan signifikan terhadap kualitas laporan keuangan, demikian pula sistem akuntansi pemerintah. Sedangkan sistem pengendalian intern tidak terbukti mampu memoderasi hubungan kedua variabel independen tersebut terhadap kualitas laporan keuangan. Secara teoritis, penelitian ini mendukung literatur terkait penerapan *stewardship theory* dalam mendorong akuntabilitas aparatur pemerintah dalam penyajian laporan keuangan yang andal bagi publik. Secara praktis, hasil penelitian ini memberikan implikasi bagi pemerintah daerah untuk terus memperkuat internalisasi nilai-nilai tata kelola yang baik serta konsistensi implementasi sistem akuntansi berbasis standar. Keterbatasan penelitian ini terletak pada ruang lingkup objek penelitian yang terbatas hanya mencakup tingkat OPD di satu wilayah pemerintahan daerah.

Kata Kunci: *Good Governance*, Sistem Akuntansi Pemerintah, Kualitas Laporan Keuangan, Sistem Pengendalian Intern, Organisasi Perangkat Daerah

ABSTRACT

Hari Jaya Sinaga, NIM. 7223520011, The Influence of Good Governance and Government Accounting System on the Quality of Financial Statements with Internal Control System as a Moderating Variable in Regional Government Agencies of Medan City. Thesis, Department of Accounting, Accounting Study Program, Faculty of Economics, State University of Medan, 2026.

The quality of local government financial reports reflects public accountability in managing state resources. Although the Medan City Government has achieved an Unqualified Opinion (WTP) for several consecutive years, operational weaknesses remain evident across various Regional Government Agencies (OPD). This study aims to examine the influence of good governance and government accounting systems on the quality of financial reports, as well as the role of the internal control system as a moderating variable. The method employed is quantitative, utilizing the Structural Equation Modeling-Partial Least Square (SEM-PLS) approach. Data were gathered through questionnaires distributed to 78 respondents across 26 OPD in Medan City, selected via a purposive sampling technique. The results indicate that good governance has a positive and significant effect on the quality of financial reports; similarly, the government accounting system also shows a positive and significant impact. On the other hand, the internal control system is not proven to moderate the relationship of either independent variable on the quality of financial reports. Theoretically, this research supports the literature concerning the application of stewardship theory in fostering government apparatus accountability to present reliable financial reports for the public. Practically, the findings imply that local governments should continually strengthen the internalization of good governance values and ensure consistency in implementing standard-based accounting systems. The limitation of this study lies in its scope, which is confined strictly to the OPD level within a single local government region.

Keywords: *Good Governance, Government Accounting System, Quality of Financial Reports, Internal Control System, Regional Government Agencies*

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