

ABSTRACT

Muhammad Syahrizal Nasution NIM: 7183520031. *The Influence of Accounting Information Systems, Internal Control Systems and the Implementation of Good Governance on the Quality of Financial Reports in Regional Apparatus Organizations of Deli Serdang Regency*. Thesis, Accounting Department, Accounting Study Program, Faculty of Economics, State University of Medan 2022.

This study aims to determine the effect of accounting information systems, internal control systems and the implementation of good governance on the quality of financial reports in regional apparatus organizations in Deli Serdang Regency. The data collection method used primary data through questionnaires. The population in this study were 30 OPD, with a sample of 60 respondents. The method used in this research is purposive sampling.

Based on the results of data processing using multiple linear regression method with SPSS software. The accounting information system partially shows a significance level of $0.212 > 0.05$ so that the variable has no significant effect on the quality of financial reports. The internal control system partially shows a significance level of $0.001 < 0.05$ so that the variable has a significant effect on the quality of financial reports. The implementation of good governance partially shows a significance level of $0.063 > 0.05$ so that the variable has no significant effect on the quality of financial reports. While the results of simultaneous research that accounting information systems, internal control systems and the application of good governance have a significant effect on the quality of financial reports, a significance value of $0.001 < 0$.

Keywords: *Accounting information system, internal control system, implementation of good governance, quality of financial reports*

ABSTRAK

Muhammad Syahrizal Nasution NIM: 7183520031. Pengaruh Sistem Informasi Akuntansi, Sistem Pengendalian Internal dan Penerapan *Good Governance* Terhadap Kualitas Laporan Keuangan pada Organisasi Perangkat Daerah Kabupaten Deli Serdang. Skripsi, Jurusan Akuntansi Program Studi Akuntansi, Fakultas Ekonomi Universitas Negeri Medan 2022.

Penelitian ini bertujuan untuk mengetahui pengaruh sistem informasi akuntansi, sistem pengendalian internal dan penerapan *good governance* terhadap kualitas laporan keuangan pada organisasi perangkat daerah Kabupaten Deli Serdang. Metode pengumpulan data menggunakan data primer melalui kuesioner. Populasi dalam penelitian ini sebanyak 30 OPD, dengan sampel sebanyak 60 responden. Metode yang digunakan dalam penelitian ini adalah *purposive sampling*.

Berdasarkan hasil pengolahan data menggunakan metode regresi linier berganda dengan software SPSS. Sistem informasi akuntansi secara parsial menunjukkan tingkat signifikansi $0,212 > 0,05$ sehingga variabel tidak berpengaruh signifikan terhadap kualitas laporan keuangan. Sistem pengendalian internal secara parsial menunjukkan tingkat signifikansi $0,001 < 0,05$ sehingga variabel berpengaruh signifikan terhadap kualitas laporan keuangan. Penerapan *good governance* secara parsial menunjukkan tingkat signifikansi $0,063 > 0,05$ sehingga variabel tidak berpengaruh signifikan terhadap kualitas laporan keuangan. Sedangkan hasil penelitian secara simultan bahwa sistem informasi akuntansi, sistem pengendalian internal dan penerapan *good governance* berpengaruh secara signifikan terhadap kualitas laporan keuangan didapatkan nilai signifikansi $0,001 < 0,05$.

Kata Kunci: Sistem informasi akuntansi, sistem pengendalian internal, penerapan *good governance*, kualitas laporan keuangan