



UNIVERSITAS ANDALAS

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THESIS

THE EFFECT OF INTERNAL CONTROL SYSTEM, REGIONAL
FINANCIAL MANAGEMENT INFORMATION SYSTEM AND
GOVERNMENT ACCOUNTING STANDARD IMPLEMENTATION ON THE
QUALITY OF GOVERNMENT FINANCIAL STATEMENTS

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ABSTRACT

The purpose of this research is to test, analyze the effect of government internal control, regional financial management information system, and government accounting standard on the quality of financial statements. The research population is all employees of Padang City Financial and Asset Management Agency. Sampling method use was saturated sampling which mean all of the population was the sample, it was 71 employees. The data analysis used is Partial Least Squares Structural Equation Modeling (PLS-SEM) with the Smart PLS 3.3.9 software program for Mac OS X. The results of this research indicated that government internal control, regional financial management information system, and government accounting standard had a positive and significant effect on the quality of the financial statements.

Keyword: *Government Internal Control, Regional Financial Management, Government Accounting Standard, Financial Statements*

