

ABSTRAK

Penelitian ini bertujuan untuk menguji apakah sistem informasi akuntansi, sistem pengendalian internal, dan sumber daya manusia terhadap karakteristik laporan keuangan dengan *good government governance* sebagai variabel mediasi. Populasi penelitian ini adalah 66 pegawai pada Badan Perencanaan Pembangunan Daerah Provinsi Jambi. Teknik pengambilan sampel dalam penelitian ini adalah *purposive sampling* sehingga diperoleh 66 responden. Analisis data untuk menguji hipotesis menggunakan analisis statistik deskriptif *Partial Least Squares - Structural Equation Modeling (PLS-SEM)*. Hasil penelitian ini menunjukkan bahwa sistem informasi akuntansi, sistem pengendalian internal, dan sumber daya manusia berpengaruh terhadap karakteristik laporan keuangan. Sistem informasi akuntansi, sistem pengendalian internal berpengaruh terhadap *good government governance* sedangkan sumber daya manusia tidak berpengaruh terhadap *good government governance*. *Good government governance* tidak berpengaruh terhadap karakteristik laporan keuangan. *Good government governance* mampu memediasi pengaruh sistem informasi akuntansi, sistem pengendalian internal dan sumber daya manusia terhadap karakteristik laporan keuangan.

Kata Kunci: Sistem Informasi Akuntansi, Sistem Pengendalian Internal, Sumber Daya Manusia, Karakteristik Laporan Keuangan, *Good Government Governance*

ABSTRACT

This research aims to test whether the accounting information system, internal control system, and human resources affect the characteristics of financial reports with good government governance as a mediating variable. The population of this study were employees at the Regional Development Planning Agency of Jambi Province. The sampling technique in this research was purposive sampling so that 66 respondents were obtained. Data analysis to test the hypothesis uses descriptive statistical analysis Partial Least Squares - Structural Equation Modeling (PLS-SEM). The results of this research show that the accounting information system, internal control system and human resources influence the characteristics of financial reports. Accounting information systems and internal control systems influence good government governance, while human resources do not influence good government governance. Good government governance has no effect on the characteristics of financial reports. Good government governance is able to mediate the influence of accounting information systems, internal control systems and human resources on the characteristics of financial reports.

Keywords: Accounting Information System, Internal Control System, Human Resources, Characteristics of Financial Reports, Good Government Governance