

PENGARUH PRINSIP *GOOD CORPORATE GOVERNANCE* TERHADAP KINERJA LPD DI KECAMATAN TEJAKULA DENGAN SISTEM PENGENDALIAN INTERNAL SEBAGAI VARIABEL MODERASI

Oleh

Kadek Eri Manda Sastrini, NIM 2017051017

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Riset ini bertujuan untuk mengetahui bagaimana transparansi, akuntabilitas, pertanggungjawaban, kewajaran dan independensi terhadap kinerja LPD dengan sistem pengendalian internal sebagai variabel moderasi. Riset ini termasuk penelitian kuantitatif, dengan data yang didapat berupa data primer yaitu jawaban dari responden atas kuesioner yang telah disebarakan kepada pegawai LPD yang ada di Kecamatan Tejakula. Populasi penelitian yakni seluruh karyawan LPD di Kecamatan Tejakula sebanyak 112 orang dengan sampel sebanyak 112 orang yang dipilih menggunakan teknik *purposive sampling*. Data penelitian dianalisis menggunakan smart PLS. Hasil penelitian menunjukkan (1) transparansi berpengaruh terhadap kinerja LPD, (2) akuntabilitas berpengaruh terhadap kinerja LPD, (3) pertanggungjawaban tidak berpengaruh terhadap kinerja LPD, (4) kewajaran tidak berpengaruh terhadap kinerja LPD, (5) independensi berpengaruh terhadap kinerja LPD, dan (6) sistem pengendalian internal tidak mampu memperkuat pengaruh transparansi, akuntabilitas, pertanggungjawaban, kewajaran dan independensi terhadap kinerja LPD.

Kata kunci: Transparansi, Akuntabilitas, Pertanggungjawaban, Kewajaran, Independensi, Sistem Pengendalian Internal dan Kinerja LPD.

**THE INFLUENCE OF GOOD CORPORATE GOVERNANCE PRINCIPLES
ON LPD PERFORMANCE IN TEJAKULA DISTRICT USING THE
INTERNAL CONTROL SYSTEM AS A MODERATION VARIABLE**

By

Kadek Eri Manda Sastrini, NIM 2017051017

Department of Economics and Accounting

ABSTRACT

This research aims to find out how transparency, accountability, liability, fairness and independence affect LPD performance with the internal control system as a moderating variable. This research includes quantitative research, with the data obtained in the form of primary data, namely answers from respondents to questionnaires that have been distributed to LPD employees in Tejakula District. The research population was all LPD employees in Tejakula District as many as 112 people with a sample of 112 people selected using a purposive sampling technique. Research data was analyzed using smart PLS. The research results show (1) transparency has an effect on LPD performance, (2) accountability has an effect on LPD performance, (3) accountability has no effect on LPD performance, (4) Fairness has no effect on LPD performance, (5) Independence has an effect on LPD performance, and (6) The internal control system is unable to strengthen the influence of transparency, accountability, accountability, fairness and independence on LPD performance.

Key words: *Transparency, Accountability, Accountability, Fairness, Independence, Internal Control System and LPD Performance.*