

PENGARUH SISTEM INFORMASI AKUNTANSI, *GOOD CORPORATE GOVERNANCE*, DAN PARTISIPASI ANGGOTA TERHADAP KINERJA KEUANGAN KOPERASI DI KABUPATEN BULELENG

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Penelitian ini bertujuan untuk menguji pengaruh sistem informasi akuntansi, *good corporate governance* dan partisipasi anggota terhadap kinerja keuangan. Penelitian ini menggunakan metode penelitian asosiatif dengan pendekatan kuantitatif. Populasi penelitian ini adalah seluruh koperasi di Kabupaten Buleleng sejumlah 336 unit. Penelitian ini mengambil sampel berdasarkan teknik *purposive sampling*. Responden dalam penelitian ini diambil tiap koperasi masing-masing adalah 3 orang pengurus atau pengelola koperasi di Kabupaten Buleleng, sehingga jumlah responden dalam penelitian ini adalah 45 responden. Metode pengumpulan data menggunakan kuisioner yang diukur menggunakan *skala likert*. Pengolahan data menggunakan bantuan program SPSS *versi 25 for Windows*. Teknik analisis data yang digunakan adalah analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa (1) Sistem informasi akuntansi berpengaruh positif dan signifikan terhadap kinerja keuangan koperasi di Kabupaten Buleleng, (2) *Good corporate governance* berpengaruh positif dan signifikan terhadap kinerja keuangan koperasi di Kabupaten Buleleng dan (3) Partisipasi anggota berpengaruh positif dan signifikan terhadap kinerja keuangan koperasi di Kabupaten Buleleng.

Kata Kunci: *good corporate governance*, kinerja keuangan, sistem informasi akuntansi, partisipasi anggota.

THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEMS, GOOD CORPORATE GOVERNANCE, AND MEMBER PARTICIPATION ON THE FINANCIAL PERFORMANCE OF COOPERATIVES IN BULELENG DISTRICT

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This study aims to test the influence of accounting information systems, good corporate governance and member participation on financial performance. This study uses an associative research method with a quantitative approach. The population of this study is all cooperatives in Buleleng Regency, totaling 336 units. This study took samples based on purposive sampling techniques. Respondents in this study were taken from each cooperative, each consisting of 3 administrators or managers of the cooperative in Buleleng Regency, so that the number of respondents in this study was 45 respondents. The data collection method used a questionnaire measured by a Likert scale. Data processing used the assistance of the SPSS program version 25 for Windows. The data analysis technique used is multiple linear regression analysis. The results of the study indicate that (1) The accounting system has a positive and significant effect on the financial performance of cooperatives in Buleleng Regency, (2) Good corporate governance has a positive and significant effect on the financial performance of cooperatives in Buleleng Regency and (3) Member participation has a positive and significant effect on the financial performance of cooperatives in Buleleng Regency.

Keywords: good corporate governance, financial performance, accounting information system, member participation.