PENGARUH *GOOD CORPORATE GOVERNANCE*, SISTEM INFORMASI AKUNTANSI, DAN SISTEM PENGENDALIAN INTERNAL TERHADAP KINERJA KEUANGAN KOPERASI DI KABUPATEN KARANGASEM

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ABSTRAK

Studi ini memiliki tujuan guna menguji pengaruh *good corporate governance,* sistem informasi akuntansi, dan sistem pengendalian internal terhadap kinerja keuangan koperasi di Kabupaten Karangasem. Metode penelitian aosisatif dengan pendekatan kuantiatif ialah jenis studi yang dipergunakan oleh peneliti. Pada studi ini, populasi yang digunakan yakni koperasi aktif di Kabupaten Karangasem yang berjumlah 231 koperasi (Dinas Koperasi, UMKM Provinsi Bali, 2025). Penentuan jumlah sampel dalam studi ini dilaksanakan dengan purposive sampel, sehingga didapatkan 60 responden. Metode pengumpulan data yang dipergunakan yaitu kuesioner yang diukur menggunakan skala *likert*. Pengolahan data menggunakan bantuan aplikasi SPSS versi 25. Teknik analisa data yang dipergunakan adalah analisis linier berganda. Hasil dari studi memperlihatkan bahwasanya (1) Good Corporate Governance mampu memengaruhi kinerja keuangan koperasi di Kab. Karangasem secara signifikan dan positif, (2) Sistem informasi akuntansi mampu memengaruhi kinerja keuangan koperasi di Kab. Karangasem secara signifikan dan positif, serta (3) Sistem pengendalian internal mampu memengaruhi kinerja keuangan koperasi di Kab. Karangasem secara signifikan dan positif.

Kata Kunci: *good corporate governance,* kinerja keuangan, sistem informasi akuntansi, sistem pengendalian internal.

THE INFLUENCE OF GOOD CORPORATE GOVERNANCE, ACCOUNTING INFORMATION SYSTEMS, AND INTERNAL CONTROL SYSTEMS ON THE FINANCIAL PERFORMANCE OF COOPERATIVES IN KARANGASEM REGENCY

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ABSTRACT

This research investigates the effects of good corporate governance, accounting information systems, and internal control systems on the financial performance of cooperatives in Karangasem Regency. An associative research design with a quantitative approach was adopted in this study. The population comprised 231 active cooperatives located in Karangasem Regency, as reported by the Bali Province Department of Cooperatives and MSMEs (2025). The sample was selected using purposive sampling, resulting in 60 respondents. Primary data were gathered through questionnaires utilizing a Likert scale. The collected data were analyzed using SPSS version 25, with multiple linear regression employed to examine the relationships among the variables. The findings reveal that: (1) good corporate governance has a positive and statistically significant effect on the financial performance of cooperatives in Karangasem Regency; (2) accounting information systems positively and significantly affect the financial performance of cooperatives; and (3) internal control systems also demonstrate a positive and significant influence on the financial performance of cooperatives in Karangasem Regency.

Keywords: *good corporate governance, financial performance, accounting information system, internal control system.*