

**PENGARUH SISTEM PENGENDALIAN INTERNAL, SISTEM
INFORMASI AKUNTANSI, *GOOD CORPORATE GOVERNANCE*, DAN
INTELLECTUAL CAPITAL TERHADAP KINERJA OPERASIONAL
PADA LEMBAGA PERKREDITAN DESA (LPD) DI KABUPATEN
BULELENG**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh sistem pengendalian internal, sistem informasi akuntansi, *good corporate governance*, dan *intellectual capital* terhadap kinerja operasional. Penelitian ini dilakukan pada Lembaga Perkreditan Desa (LPD) di Kabupaten Buleleng. Metode penelitian yang digunakan pada penelitian ini adalah metode kuantitatif dengan data primer yang diperoleh dari data kuesioner, yang diukur menggunakan skala likert. Populasi pada penelitian ini adalah seluruh LPD di Kabupaten Buleleng yang berjumlah 169 LPD. Metode penarikan sampel dilakukan dengan teknik *purposive sampling*. Sampel dalam penelitian ini berjumlah 30 LPD dengan 3 responden pada setiap LPD, dan diperoleh sampel sebanyak 90 responden. Data kemudian dianalisis dengan beberapa analisis meliputi statistik deskriptif, uji asumsi klasik, dan analisis regresi berganda dengan penyajian data berbantu program SPSS versi 20.0. Hasil penelitian ini menyatakan bahwa secara parsial sistem pengendalian internal (X_1), sistem informasi akuntansi (X_2), *good corporate governance* (X_3), *intellectual capital* (X_4) memiliki pengaruh positif dan signifikan terhadap kinerja operasional (Y).

Kata kunci : kinerja operasional, sistem pengendalian internal, sistem informasi akuntansi, *good corporate governance*, *intellectual capital*.

THE EFFECT OF INTERNAL CONTROL SYSTEM, ACCOUNTING INFORMATION SYSTEM, GOOD CORPORATE GOVERNANCE, AND INTELLECTUAL CAPITAL OF PERFORMANCE OPERATIONAL ON THE VILLAGE CREDIT INSTITUTIONS IN BULELENG REGENCY

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ABSTRACT

This study aims to analyze the variables of internal control system, accounting information system, good corporate governance, and intellectual capital of the performance operational. This research was conducted at Village Credit Institutions in Buleleng Regency. The reserch method used in this research is quantitative research methods with primary data obtained from questionnaire data which is measured using a likert scale. The population in this study were all Village Credit Institutions throughout Buleleng Regency, amounting to 169. The sampling method was carried out by purposive sampling. The sample in this research amounting 30 Village Credit Institutions with 3 respondent in each office and obtained a total sample of 90 respondents. The data were analyzed using several analyzes including descriptive statistics, classical assumption tests, and multiple regression analysis with the presentation of data assisted by the SPSS version 20 program. The result of this study indicate that the variables of internal control system (X_1), accounting information system (X_2), good corporate governance (X_3), intellectual capital (X_4) have positive and significant effect on performance operational (Y)

Keyword :performance operational, internal control system, accounting informasi system, good corporate governance, and intellectual capital. .