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THE INFLUENCE OF GOOD GOVERNANCE AND INSTITUTIONAL FACTORS ON ACCOUNTING INFORMATION QUALITY: EVIDENCE FROM LHOKSEUMAWE CITY LOCAL GOVERNMENT AGENCIES

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ABSTRACT

This study investigates the impact of Good Governance principles and internal institutional factors on the quality of accounting information within local government agencies (OPDs) in Lhokseumawe City. Employing a quantitative research design, data were collected from 54 respondents across 18 OPDs using a saturated sampling technique. Primary data were obtained through structured questionnaires. Partial t-tests reveal that both Good Governance principles and internal institutional factors significantly influence the quality of accounting information. These results underscore the importance of institutional integrity and governance mechanisms in enhancing the reliability and relevance of public sector financial reporting.

Keywords: *Good Governance, Internal Institutional Factors, Accounting Information Quality, Public Sector, Local Government*

1. INTRODUCTION

The government, as an organization empowered to regulate the interests of the nation and state, has a fundamental obligation to provide services to the public and report on its activities in an accountable manner. One of the main forms of accountability is through the presentation of high-quality annual financial reports. However, many local governments that obtained an Unqualified Opinion (WTP) from the State Audit Agency (BPK) still face corruption and mismanagement cases. This shows that WTP is not the ultimate indicator of good governance. This indicates that achieving an Unqualified Opinion is not the ultimate goal and does not fully reflect ideal governance.

This phenomenon also occurs in the city of Lhokseumawe. Although it successfully obtained an Unqualified Opinion for the 2022 Fiscal Year Financial Report, the BPK's Audit Report (LHP) identified several significant weaknesses, such as unrealistic budget planning and overpayments in some capital expenditure packagesThis weakness indicates shortcomings in regional financial management. Ideally, such management should reflect good governance principles, including transparency, accountability, and public participation. In addition to good governance, the quality of financial reports is also greatly influenced by internal institutional

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factors, such as budget management systems, the effectiveness of internal oversight, and human resource capacity.

Previous research on the influence of internal institutional factors on the quality of accounting information has shown inconsistent results. Research by Winarni & Akbar (2020) and Dharma et al. (2023) found a significant positive influence, while research by Sukmawati (2023) and Indrasti et al. (2020) stated that there was no significant influence. This research gap, combined with the phenomenon occurring in Lhokseumawe City, underscores the urgency of this study. Therefore, this research aims to provide empirical evidence on the extent to which the implementation of good governance principles and internal institutional factors influence the quality of accounting information in Lhokseumawe City's OPDs.

2. LITERATURE RIVIEW

2.1 Teory Institusional

This theory explains how institutionalized meaning structures influence organizational processes (Kisworo & Shauki, 2019). As it evolved, institutional theory split into two perspectives: old institutional theory (OIT) and new institutional theory (NIT). OIT argues that institutionalization occurs because of values, norms, and attitudes that are taken for granted. Conversely, NIT asserts that institutionalization occurs because organizations think logically by considering classification, routines, scripts, and schemas (Powell & DiMaggio, 1991).

2.2 Quality Of Accounting Information

Quality information is accurate, timely, relevant to management needs, and comprehensive. Users should be able to obtain information that reflects current conditions and past events. High-quality accounting information supports users in making the right decisions. Conversely, low-quality accounting information can lead to errors in understanding and decision-making, which ultimately increases the risk of not achieving objectives (Kurniawan, 2017). According to Government Accounting Standards (SAP), quality accounting information must be relevant, reliable, comparable, and understandable

This study adopts three key indicators that are often used in the literature (Darma & Sagala, 2020): Relevance: Information has predictive and feedback value that can influence the decisions of users, such as the Regional Representative Council (DPRD) or the Supreme Audit Agency (BPK). Reliable: Information is presented honestly, verifiably, and free from bias or material errors. Understandable: Information is presented clearly and concisely so that it can be understood by users who have a sufficient understanding of government activities.

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2.3 Principles of Good Governance

According to Mandalika, et al (2018), good governance is an agreement concerning the regulation of a region created by the government, community, and private sector. This agreement covers the establishment of all mechanisms, processes, and institutions through which the community expresses their interests. According to Ristina & Anisykurlillah (2014), the benefits derived from implementing good governance include improved company performance through the creation of better decision-making processes, enhanced operational efficiency, and improved service to stakeholders (Rispantyo & Amanda, 2023).

The indicators used in this study refer to (Setiyawati & Doktoralina, 2019): Transparency: Openness of access to information regarding policies and budget use to the public. Accountability: The obligation to be accountable for every action and work result to stakeholders. Excellent Service: Commitment to providing effective, efficient, and responsive services to the needs of the community.

2.4 Internal Institutional Factors

Internal institutional factors are all aspects originating from within an institution that influence its performance and effectiveness in achieving its objectives. These factors include elements such as leadership, organizational structure, human resources, financial resources, organizational culture, as well as the systems and procedures in place within the institution. These factors are interrelated and play a crucial role in determining the quality of management and the achievement of institutional outcomes (Robbins & Judge, 2018).

The indicators adapted from Nadila et al. (2021) are:Institution: Characteristics of institutions that shape work culture and reporting systems. Position: Structural roles that determine the level of responsibility in information management. Education: Formal human resource competencies that reflect analytical and accounting comprehension abilities.

2.5 Hypothesis Formulation

The Influence of Good Governance Principles on the Quality of Accounting Information

Good governance ensures transparency, accountability, and budgetary discipline, which are expected to improve accounting information quality (Mia et al., 2016) and (Gea & Putra, 2022). Therefore, the first hypothesis is formulated as follows: Therefore, the first hypothesis is formulated as follows:

H_1: Good governance principles significantly affect accounting information quality in Lhokseumawe City OPDs.

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The Influence of Internal Institutional Factors on Accounting Information Quality

Referring to institutional theory, namely the coercive isomorphism mechanism, accounting information quality is influenced by formal and informal pressures exerted by the organization. One of the positive pressures in an institution is management and human resource commitment, as well as other factors that can impact accounting management, such as the accounting environment as a professional field. Research (Winarni & Akbar, 2020) states that internal institutional factors influence the quality of accounting information. The existence of computerized and integrated technology makes it easier for employees to perform accounting processing.

The results of this study are in line with the research (Winarni & Akbar, 2020) stating that things that can improve the performance of internal organizations, such as training, management commitment, technology, education, and others related to improving human resource capabilities.

H_2: There is a statistically significant relationship between internal institutional factors and the quality of accounting information in Lhokseumawe City's OPDs.

3. METHODOLOGY

This study uses a quantitative approach with primary data obtained through the distribution of questionnaires. The research population consists of 18 Regional Apparatus Organizations (OPDs) in the city of Lhokseumawe. The sampling technique used was saturated sampling, where all relevant units, namely the Head of the Finance Division, the Treasurer, and finance department staff, were included as samples, resulting in a total of 54 respondents (Ghozali, 2023). The dependent variable was Accounting Information Quality (Y), while the independent variables were Good Governance Principles (X_1) and Internal Institutional Factors (X_2). Variables were measured using a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). Data were analyzed using SPSS in three stages: (1) data quality tests (validity and reliability), (2) classical assumption tests (normality, multicollinearity, heteroscedasticity), and (3) hypothesis testing with multiple regression, t-tests, and the coefficient of determination (R^2). Data were analyzed using SPSS in three stages: (1) data quality tests (validity and reliability), (2) classical assumption tests (normality, multicollinearity, heteroscedasticity), and (3) hypothesis testing with multiple regression, t-tests, and the coefficient of determination (R^2).

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4. RESULTS AND DESCUSSION

4.1 Research Results

Descriptive Statistics Results

Based on the data of the 54 respondents analyzed, the majority were identified as male, accounting for 68.5% of the total. Meanwhile, the female group comprised 31.5% of all respondents. The distribution of respondents by age shows that the 36 to 45 age group was the largest, accounting for 50.0% of the total. The 25 to 35 age group follows with 31.5%, and the smallest proportion is in the 46 to 55 age group, at 18.5%. In terms of educational level, the majority of respondents have a Bachelor's degree (S-1) background, representing 59.3%. 24.1% of respondents have an Associate's Degree (D-3), followed by High School (SMU) at 9.3%, and Master's Degree (S-2) at 7.4%. In terms of position or role, the majority of respondents are Staff/Employees, with a dominant percentage of 72.2%. Those holding the position of Department Head accounted for 11.1%, while Section Heads made up 9.3%, and Treasurers 7.4%. Regarding the duration of employment, the distribution of respondents showed that the group with 6 to 10 years of service had the highest proportion, at 38.9%. The groups with 1 to 5 years and 11 to 15 years of service each accounted for 20.4%. Respondents with 21 to 25 years of service made up 14.8%, and the group with 26 to 30 years of service had the smallest proportion, at 5.6%.

Descriptive analysis of the research variables shows very positive perceptions from respondents. The Good Governance Principle variable (X_1) obtained an overall average score of 4.33. The Institutional Internal Factors variable (X_2) showed an average score of 4.18, and the Accounting Information Quality variable (Y) obtained the highest average score of 4.32. The average scores for these three variables were well above the midpoint of the scale, indicating that respondents tended to agree to strongly agree with all statement items.

Data Instrument Test Results

In this study, data instrument testing consisted of validity and reliability tests, which can be seen as follows:

Table 4.1 Validity Test Results

No.	Statement	r table	Significance	Pearson's r	Statistical Decision
1	GDG.1	**0.2681**	0,000	.633**	**Valid**
2	GDG.2		0,000	.748**	
3	GDG.3		0,000	.669**	
4	GDG.4		0,000	.605**	
5	GDG.5		0,000	.795**	
6	GDG.6		0,000	.739**	
7	FII.1	**0.2681**	0,000	.743**	**Valid**
8	FII.2		0,000	.863**	
9	FII.3		0,000	.783**	

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No.	Statement	r table	Significance	Pearson's r	Statistical Decision
10	FII.4		0,000	.835**	
11	FII.5		0,000	.694**	
12	KIA.1		0,000	.705**	
13	KIA.2		0,000	.741**	
14	KIA.3	**0.2681**	0,000	.725**	**Valid**
15	KIA.4		0,000	.666**	
16	KIA.5		0,000	.885**	

Source: Processed Data, 2025

Based on the validity test results presented in Table 4.1, all 16 research statements were declared valid. This was proven by the calculated r value for each statement, which significantly exceeded the table r value (0.2681) and had a very low significance value (0.000 < 0.05). Thus, all measurement instruments were valid and suitable for use.

Table 4.2 Reliability Test Results

Variable	Cronbach's Alpha	N	Fixed Value	Statistical Decision
GDG (X_1)	0,789	6		
FII (X_2)	0,841	5	**0.70**	Reliable
KIA (Y)	0,801	5		

Source: Processed Data, 2025

The reliability test results in Table 4.2 show that all research variables have Cronbach's Alpha values above 0.70, namely: GDG (0.789), FII (0.841), and KIA (0.801). This indicates that each variable has good reliability and is consistent in measuring its construct.

4.2 Results of Classical Assumption Testing

Normality Test Results

The normality test of residuals in this study was conducted using the Kolmogorov-Smirnov (K-S) non-parametric statistical test. The test criteria state that if the significance value (Asymp. Sig.) < 0.05, then the distribution of residuals is declared to be non-normal. Conversely, if the significance value > 0.05, then the residuals are considered to be normally distributed (Ghozali, 2023). The results of the normality test are presented in Table 4.3.

Table 4.3 Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		54
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviation	2,25380652
Most Extreme Differences	Absolute	0,106
	Positive	0,106
	Negative	-0,084
Test Statistic		0,106
Asymp. Sig. (2-tailed)		.197[c]

Source: Processed Data, 2025

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Based on Table 4.3, the Asymptotic Significance (2-tailed) value obtained is 0.197. Since this value is greater than the significance level of 0.05, it can be concluded that the residual data in this study is normally distributed.

Multicollinearity Test Results

The multicollinearity test aims to detect high correlations among independent variables in a regression model. This test is conducted by examining the Tolerance and Variance Inflation Factor (VIF) values. A model is considered free of multicollinearity if the Tolerance value is > 0.10 and the VIF value is < 10 (Ghozali, 2023). The results of the multicollinearity test are presented in Table 4.4.

Table 4.4 Normality Test Results

Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	GDG	0,398	2,512
	FII	0,398	2,512

Source: Processed Data, 2025

Based on Table 4.4, the Tolerance value for both independent variables (GDG and FII) is 0.398 (> 0.10). The VIF value for both variables is 2.512 (< 10). Thus, it can be concluded that there is no multicollinearity problem in this regression model.

Heteroscedasticity Test Results

The heteroscedasticity test in this study was conducted using two methods, namely Scatterplot graphical analysis and Spearman's correlation test. Heteroscedasticity does not occur if: (1) the residual points on the scatterplot are randomly distributed and do not form a specific pattern, and (2) the significance value (Sig.) of the Spearman correlation test between the independent variable and the absolute residual is > 0.05 (Ghozali, 2023). The results of the scatterplot analysis are shown in Figure 4.1.

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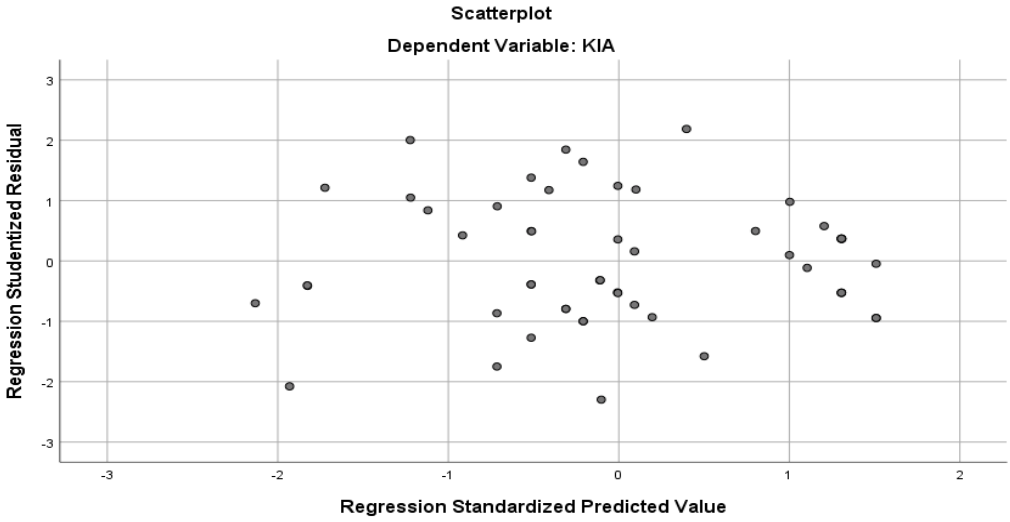
Figure 4.1 Scatterplot Analysis Results



Based on Figure 4.1, the residual points are scattered randomly and do not form a clear pattern. This indicates that there are no signs of heteroscedasticity in the model. Then, this study also used the Spearman test, as can be seen in Table 4.5 below:

Table 4.5 Spearman test results

Correlations					
			GDG	FII	KIA
Spearman's rho	GDG	Correlation Coefficient	1.000	.739**	.789**
		Sig. (2-tailed)	.	.000	.000
		N	54	54	54
	FII	Correlation Coefficient	.739**	1.000	.828**
		Sig. (2-tailed)	.000	.	.000
		N	54	54	54
	KIA	Correlation Coefficient	.789**	.828**	1.000
		Sig. (2-tailed)	.000	.000	.
		N	54	54	54

Source: Processed Data, 2025

Based on the results of Spearman's correlation test in Table 4.5, it can be concluded that there is a very significant and strong positive relationship between the variables of Good Governance (GDG), Internal Institutional Factors (FII), and Accounting Information Quality (KIA).

Results of Multiple Linear Regression Analysis

This analysis aims to examine the extent of the influence of each independent variable on the dependent variable. Based on the results of data processing using the SPSS program, the test results are summarized in Table 4.6.

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Table 4.6 Results of Multiple Linear Regression Analysis

Coefficients[a]				
Model		**Unstandardized Coefficients**		**Standardized Coefficients**
		B	**Std. Error**	**Beta**
1	(Constant)	3,980	2,955	
	GDG	0,464	0,108	0,424
	FII	0,459	0,086	0,527

Source: Processed Data, 2025

The regression model formed based on Table 4.6 is as follows:

$$Y = 3.980 + 0.464X_1 + 0.459X_2$$

Based on the results of the multiple linear regression equation, it can be explained that:

1. The constant value of 3.980 indicates that if the variables of Good Governance Principles (X_1) and Internal Institutional Factors (X_2) are considered to have no effect (or are zero), then Accounting Information Quality is estimated to be 3.980. This represents the baseline accounting information quality, absent the influence of these two factors
2. The coefficient of the Good Governance Principles variable (X_1) of 0.464 indicates that every one-unit increase in Good Governance Principles will increase Accounting Information Quality by 0.464, assuming other variables remain constant. This shows that the implementation of good governance principles contributes positively to the quality of accounting information in the Lhokseumawe City OPDs.
3. The coefficient of the Institutional Internal Factors variable (X_2) is 0.459, meaning that every one-unit increase in institutional internal factors will increase Accounting Information Quality by 0.459, assuming other variables remain constant. This indicates that the stronger and better the internal factors within an organization, the higher the quality of accounting information produced.

4.3 Hypothesis Test Results

Partial Test Results

Based on the results of the t-test presented in Table 4.6, the following can be explained:

1. The effect of Good Governance (GDG) principles on the quality of accounting information. The t-value for the Good Governance variable is 4.307 with a significance level of 0.000. Since the significance level is less than 0.05 (0.000 < 0.05) and the t-value is greater than the critical t-value (4.307 > 2.007), it can be concluded that the principles of Good Governance have a positive and significant effect on the quality of accounting information

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in Lhokseumawe City's OPDs This means that the better the implementation of Good Governance principles, the higher the quality of accounting information produced.

2. The Influence of Internal Institutional Factors (FII) on Accounting Information Quality.
   The t-value for the Internal Institutional Factors variable is 5.361 with a significance level of 0.000. Since the significance value is less than 0.05 (0.000 < 0.05) and the t-value is greater than the critical t-value (5.361 > 2.007), it can be stated that Institutional Internal Factors also have a positive and significant influence on the quality of accounting information. Thus, the stronger the internal institutional factors, the better the quality of accounting information produced by the Lhokseumawe City OPDs.

Results Of The Coefficient Of Determination Test

The results of the coefficient of determination (R2) test in this study can be seen in Table 4.7, as follows:

Table 4.7 Results of Multiple Linear Regression Analysis

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.896[a]	0,804	0,796	2,298

Source: Processed Data, 2025

Based on Table 4.7, the R Square (R^2) value obtained is 0.804. This figure indicates that 80.4% of the variation in the dependent variable, namely accounting information quality, can be explained by the independent variables, namely Good Governance principles and Internal Institutional Factors.

Meanwhile, the remaining 19.6% is explained by other factors outside the scope of this research model. Thus, it can be concluded that the constructed model has a strong ability to explain the dependent variable, given that the R^2 value is close to 1.

4.4 Discussion

The Influence of Good Governance Principles on Accounting Information Quality

The t-value for the Good Governance variable is 4.307 with a significance level of 0.000. Since the significance level is less than 0.05 (0.000 < 0.05) and the t-value is greater than the critical t-value (4.307 > 2.007), it can be concluded that the principles of Good Governance have a positive and significant effect on the quality of accounting information in Lhokseumawe City's OPDs. This means that the better the implementation of Good Governance principles, the higher the quality of accounting information produced. This finding confirms the first hypothesis.

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This finding is supported by recent research, such as Wijayanti et al. (2020), who found that the implementation of good governance principles, particularly transparency and accountability, significantly improves the quality of local government financial reports in Indonesia. Similarly, Setiawan and Zarkasyi (2021) in their study also highlight the important role of good governance in creating relevant and reliable accounting information in the public sector. The GDG regression coefficient of 0.464 indicates that an increase of one unit in GDG implementation is positively correlated with an increase in accounting information quality of 0.464 units. This is in line with stewardship theory, which emphasizes management responsibility and transparency in presenting quality information to stakeholders. The implication is that the Lhokseumawe City OPDs can improve the quality of its accounting information by continuing to strengthen the implementation of good governance principles.

The Influence of Internal Institutional Factors on Accounting Information Quality

The results of the t-test further indicate that Institutional Internal Factors (IIF) also have a positive and significant effect on Accounting Information Quality in the City of Lhokseumawe. The t-value of 5.361 with a significance level of 0.000 ($p < 0.05$) supports the acceptance of the second hypothesis in this study. Thus, internal factors such as human resource quality, internal control system effectiveness, and organizational culture contribute to improving accounting information quality.

This finding is reinforced by the research of Pratiwi and Suryana (2022), who found that human resource competence in accounting and internal control system effectiveness significantly influence the quality of government financial reports. Additionally, Saputra and Oktaviani (2023) identified that an organizational culture that supports integrity values and the use of information technology has a positive impact on the accuracy and timeliness of accounting information presentation in the public sector.

The regression coefficient for the FII variable is 0.459, which means that a one-unit increase in the institutional internal factor will increase the quality of accounting information by 0.459 units.

These results are consistent with the resource-based view approach, which emphasizes the importance of internal organizational capabilities such as human resource competencies, systems, and organizational culture in producing high-quality information. Therefore, the Lhokseumawe City OPDs is advised to continue strengthening its internal factors through human resource development, system improvement, and the creation of an organizational culture that supports accountability and transparency, in order to continuously improve the quality of its accounting information.

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5. CONCLUSION

Based on the results of multiple linear regression analysis, t-test, and coefficient of determination (R^2) test, the following conclusions can be drawn: The principle of good governance has a positive and significant effect on the quality of accounting information in Lhokseumawe City OPDs. Internal Institutional Factors also have a positive and significant effect on Accounting Information Quality.

To enhance public sector governance, the Organizational Units of Lhokseumawe City are urged to reinforce the institutionalization of transparency, accountability, and stakeholder participation across all phases of accounting information management. To enhance institutional performance and governance quality, it is advised that the Organizational Units of Lhokseumawe City prioritize strategic human capital development, reinforce internal control mechanisms, and foster an ethical organizational culture rooted in integrity and professionalism. Subsequent studies are advised to incorporate alternative determinants beyond the established Good Governance framework and internal institutional dynamics, including technological adoption and leadership approaches, which may significantly affect the quality of accounting information.

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