**ABSTRAK**

Penelitian ini bertujuan untuk memberikan gambaran bagaimana Sistem Pengendalian Intern Pemerintah, Kualitas Laporan Keuangan, dan Penerapan *Good Governance* di SKPD Pemerintah Kabupaten Subang serta mengetahui pengaruh Sistem Pengendalian Intern Pemerintah dan Kualitas Laporan Keuangan terhadap Penerapan *Good Governance*.

Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan penelitian deskriptif dan analisis verifikatif. Populasi dari penelitian ini yaitu sebanyak 22 SKPD yang ada di Pemerintah Kabupaten Subang. Metode pemilihan sampel penelitian ini menggunakan metode *simple random sampling* dengan total 17 SKPD dengan responden sebanyak 34 orang. Analisis data dilakukan dengan metode analisis verifikatif dengan menggunakan analis jalur (*path analysis*), uji normalitas data, analisis korelasi, dan pengujian hipotesis dengan uji hipotesis parsial dan simultan.

Berdasarkan hasil penelitian bahwa sebagian besar SKPD di Pemerintah Kabupaten Subang telah memiliki sistem pengendalian intern pemerintah yang baik, laporan keuangan yang berkualitas, dan penerapan *good governance* yang baik. Secara parsial Sistem Pengendalian Intern Pemerintah berpengaruh terhadap Kualitas Laporan Keuangan, Sistem Pengendalian Intern Pemerintah berpengaruh terhadap Penerapan *Good Governance*, Kualitas Laporan Keuangan berpengaruh terhadap Penerapan *Good Governance*. Dan secara simultan Sistem Pengendalian Intern Pemerintah dan Kualitas Laporan Keuangan berpengaruh terhadap Penerapan *Good Governance*.

**Kata Kunci: Sistem Pengendalian Intern Pemerintah, Kualitas Laporan Keuangan, dan Penerapan *Good Governance*.**

**ABSTRACT**

*This study aims to provide an overview of how the Government Internal Control System, Quality of Financial Reports, and Implementation of Good Governance in SKPD Subang Regency Government and find out the influence of the Government Internal Control System and Quality of Financial Reports on the Implementation of Good Governance.*

*The research method used is a quantitative method with a descriptive research approach and verification analysis. The population of this study is as many as 22 SKPD in the District Government of Subang. The method of selecting this study sample using a simple random sampling method with a total of 17 SKPD with respondents as many as 34 people. Data analysis was carried out by verification analysis method using path analysts (path analysis), data normality test, correlation analysis, and hypothesis testing with partial and simultaneous hypothesis testing.*

*Based on the results of the study that most of the SKPD in the Subang District Government has a good government internal control system, quality financial reports, and good implementation of good governance. Partially the Government's Internal Control System influences the Quality of Financial Reports, the Government's Internal Control System influences the Implementation of Good Governance, the Quality of Financial Reports influences the Implementation of Good Governance. And simultaneously the Government's Internal Control System and the Quality of Financial Reports affect the Implementation of Good Governance.*

***Keywords: Government Internal Control System, Quality of Financial Statements, and Implementation of Good Governance.***