

## ABSTRACT

*This study aims to determine and analyze the influence of good governance and the government's internal control system on the quality of local government financial reports in SKPD Cimahi City. The method used in this study is a survey method with a descriptive and verification approach. This study used primary data in the form of a questionnaire or questionnaire. The population in this study were 29 SKPD in Cimahi City Government.*

*The sampling technique used in this research is non-probability sampling with saturated/census sampling method. The number of samples in this study were 83 respondents. The statistical analysis used in this study is multiple regression analysis, multiple correlation, hypothesis testing using partial tests and simultaneous tests and analysis of the coefficient of determination using IBM SPSS Statistics 25 software.*

*Based on the results of the research that has been done, it can be seen that good governance has no significant effect on the quality of local government financial reports, while the government's internal control system has a significant effect on the quality of local government financial reports. Good governance has an influence of 18.8% and the government's internal control system has an influence of 47.9% on the quality of local government financial reports. Good governance and the government's internal control system have a significant effect on the quality of local government financial reports and have an influence of 66.7%. While the remaining 33.3% is the influence of other variables not examined by the authors such as human resource competence, government accounting standards, use of information technology and others.*

***Keywords: Good Governance, Government Internal Control System, Quality of Regional Government Financial Reports***