

## ABSTRAK

Penelitian ini dilakukan untuk menguji pengaruh pengendalian internal terhadap transparansi keuangan. Untuk menguji peran dewan pengawas terhadap transparansi keuangan. Untuk menguji pengendalian internal dan peran dewan pengawas terhadap transparansi keuangan Pada Organisasi Gerakan Pramuka Kwartir Ranting di Wilayah Kerja Kwartir Cabang Kabupaten Indramayu. Dalam penelitian ini, penulis menggunakan metode kuantitatif dengan penelitian survey (kuesioner). Sampel penelitian yaitu anggota organisasi Gerakan Pramuka Kwartir Ranting di Wilayah Kerja Kwartir Cabang Kabupaten Indramayu sejumlah 52 responden. Teknik pengambilan sampel secara *purposive sampling dan probability sampling* dengan *random sampling*. Menunjukkan bahwa Pengendalian Internal Berpengaruh Positif terhadap Transparansi Keuangan, Peran Dewan Pengawas Berpengaruh Positif terhadap Transparansi Keuangan, Pengendalian Internal dan Peran Dewan Pengawas Berpengaruh Secara Simultan Memberikan Pengaruh Sebesar 59,2% terhadap Transparansi Keuangan. Dapat disimpulkan bahwa Pengendalian Internal Berpengaruh Positif terhadap Transparansi Keuangan. Dapat disimpulkan bahwa Peran Dewan Pengawas Berpengaruh Positif terhadap Transparansi Keuangan. Dapat disimpulkan bahwa Pengendalian Internal dan Peran Dewan Pengawas Berpengaruh Secara Simultan Memberikan Pengaruh Sebesar 59,2% terhadap Transparansi Keuangan.

Kata kunci: Pengendalian Internal, Dewan Pengawas, Transparansi Keuangan

## **ABSTRACT**

*This study was conducted to test the effect of internal control on financial transparency. To test the role of the supervisory board on financial transparency. To test internal control and the role of the supervisory board on financial transparency in the Scout Movement Organization of the Branch Office in the Indramayu Regency Branch Office Work Area. In this study, the author used a quantitative method with survey research (questionnaire). The research sample was members of the Scout Movement organization of the Branch Office in the Indramayu Regency Branch Office Work Area totaling 52 respondents. The sampling technique was purposive sampling and probability sampling with random sampling. Showing that Internal Control Has a Positive Effect on Financial Transparency, the Role of the Supervisory Board Has a Positive Effect on Financial Transparency, Internal Control and the Role of the Supervisory Board Have a Simultaneous Effect Giving an Influence of 59.2% on Financial Transparency It can be concluded that Internal Control Has a Positive Effect on Financial Transparency. It can be concluded that the Role of the Supervisory Board Has a Positive Effect on Financial Transparency. It can be concluded that Internal Control and the Role of the Supervisory Board have a Simultaneous Influence of 59.2% on Financial Transparency.*

*Keywords: Internal Control, Supervisory Board, Financial Transparency*