

## ABSTRAK

Penelitian ini bertujuan untuk menguji Pengaruh Pengelolaan Keuangan, Sistem Keuangan, Dan Belanja Modal Terhadap Kinerja Keuangan Pemerintah Daerah Melalui Kualitas Laporan Keuangan Sebagai Variabel Intervening (Studi Kasus Di Instansi Pemerintah BPBD Kota Padang)

Metode pengumpulan data melalui survei dan mengedarkan kuesioner, dengan sampel 70 responden. Metode analisis yang digunakan adalah analisis regresi linear berganda dan analisis jalur menggunakan SPSS versi 21.

Hasil analisis data menyimpulkan, (1) Didapatkan pengaruh positif dan signifikan antara Pengelolaan Keuangan terhadap Kualitas Laporan Keuangan, (2) Didapatkan pengaruh positif dan tidak signifikan antara Sistem Keuangan terhadap Kualitas Laporan Keuangan, (3) Didapatkan pengaruh positif dan signifikan antara Belanja Modal terhadap Kualitas Laporan Keuangan, (4) Didapatkan pengaruh positif dan tidak signifikan antara Pengelolaan Keuangan terhadap Kinerja Keuangan Pemerintah Daerah, (5) Didapatkan pengaruh positif dan signifikan antara Sistem Keuangan terhadap Kinerja Keuangan Pemerintah Daerah, (6) Didapatkan pengaruh positif dan signifikan antara Belanja Modal terhadap Kinerja Keuangan Pemerintah Daerah, (7) Didapatkan pengaruh positif dan signifikan antara Kualitas Laporan Keuangan terhadap Kinerja Keuangan Pemerintah Daerah, (8) Kualitas Laporan Keuangan tidak memediasi Pengelolaan Keuangan terhadap Kinerja Keuangan Pemerintah Daerah, (9) Kualitas Laporan Keuangan tidak memediasi Sistem Keuangan terhadap Kinerja Keuangan Pemerintah Daerah (10) Kualitas Laporan Keuangan tidak memediasi Belanja Modal terhadap Kinerja Keuangan Pemerintah Daerah

**Kata Kunci : Kualitas Laporan Keuangan, Pengelolaan Keuangan, Sistem Keuangan, Belanja Modal dan Kinerja Keuangan Pemerintah Daerah**

## ABSTRACT

*This research aims to examine the effect of financial management, financial systems, and capital expenditures on local government financial performance through the quality of financial statements as an intervening variable (case study in BPBD government agencies in Padang City).*

*Data collection methods through surveys and circulating questionnaires, with a sample of 70 respondents. The analysis method used is multiple linear regression analysis and path analysis using SPSS version 21.*

*The results of data analysis concluded, (1) There is a positive and significant influence between Financial Management on the Quality of Financial Statements, (2) There is a positive and insignificant influence between the Financial System on the Quality of Financial Statements, (3) There is a positive and significant influence between Capital Expenditure on the Quality of Financial Statements, (4) There is a positive and insignificant influence between Financial Management on Local Government Financial Performance, (5) There is a positive and significant influence between the Financial System on Local Government Financial Performance, (6) There is a positive and significant influence between Capital Expenditure on Local Government Financial Performance, (7) There is a positive and significant influence between the Quality of Financial Statements on Local Government Financial Performance, (8) The Quality of Financial Statements does not mediate Financial Management on Local Government Financial Performance, (9) The Quality of Financial Statements does not mediate the Financial System on Local Government Financial Performance (10) The Quality of Financial Statements does not mediate Capital Expenditure on Local Government Financial Performance.*

***Keywords: Quality of Financial Statements, Financial Management, Financial Systems, Capital Expenditures and Local Government Financial Performance.***