

## LEMBAR PERSETUJUAN PEMBIMBING

Skripsi yang berjudul:

“FAKTOR-FAKTOR YANG MENGHAMBAT PENERAPAN  
SISTEM PENGENDALIAN INTERN PEMERINTAH  
(SPIP) DI PEMERINTAH DAERAH  
KABUPATEN GORONTALO”

OLEH

ANDINI TUHALA  
NIM: 921 412 005

Telah diperiksa dan disetujui untuk diuji.

Pembimbing I

Rio Monoarfa, SE, Ak, M.Si  
NIP. 19741008 200112 1001

Pembimbing II

Amir Lukum, S.Pd. MSA  
NIP: 19840501 201012 1007

Mengetahui:  
Ketua Jurusan Akuntansi

Zulkifli Bokiu, SE, Ak, M.Si  
NIP. 19720519 200212 1001

## LEMBAR PENGESAHAN

Skripsi yang Berjudul:

**“FAKTOR-FAKTOR YANG MEMPENGARUHI KELEMAHAN SISTEM  
PENGENDALIAN INTERN PEMERINTAH (SPIP) KABUPATEN  
GORONTALO PERIODE 2010-2014”**

OLEH:

**ANDINI TUHALA**  
NIM: 921 412 005

Telah dipertahankan didepan penguji.

Hari/Tanggal : .....

Waktu : .....

Penguji

1. Zulikifli Bokiu, SE, Ak., M.Si
2. Siti Pratiwi Husain, SE, M.Si
3. Rio Monoarfa, SE. Ak., M.Si
4. Amir Lukum, S.Pd, MSA

1. ..... 
2. ..... 
3. ..... 
4. ..... 

Gorontalo, April 2016

Mengetahui,  
Dekan Fakultas Ekonomi  
Universitas Negeri Gorontalo



**Dr. Hamzah Yunus, M.Pd**

NIP: 19600223 198603 1 004

## ABSTRACT

**ANDINI TUHALA. 921 412 005.** FACTORS AFFECTING WEAKNESS OF INTERN CONTROL SYSTEM OF GOVENANCE GORONTALO REGENCY PERIOD 2010-2014. Departement of Accounting, Economics Faculty, Gorontalo State University, Under The Guidance of Rio Monoarfa, SE., Ak., and Amir Lukum, S.Pd., M.SA.

This study examined the effect of Own-Source Revenue, Capital Expenditure, and Population to Weakness of Intern Control System of Governance Gorontalo Regency.

This study using secondary data which derived from budget realization report, the examination results of intern control system and population data of gorontalo regency. Based on sensus method, data is obtained over five years. The analytical method used is multiple regression equation which is processed using spss version 14 for windows.

The results of this study showed there is no significant partial effect of Own-Source Revenue to intern control system but Capital Expenditure, and Population have significant partial effect to intern control system. Overall, Own-Source Revenue, Capital Expenditure, and Population have significant overall effect to intern control system period 2010-2014.

**Keyword:** PAD, SPIP, and Capital Expenditure

