

ABSTRAK

NURUL IZMI MUHAJIR, 2026. Peran *Digital Coping* Dalam Penguatan Sistem Informasi Akuntansi Pemerintah Berbasis *E-Government*. Skripsi. Jurusan Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Wahyuni dan Indriana.

Penelitian ini bertujuan menguji pengaruh *digital coping* terhadap penguatan Sistem Informasi Akuntansi Pemerintah berbasis *E-Government*. Transformasi digital sektor publik tidak hanya ditentukan teknologi, tetapi juga kemampuan aparatur mengelola *technostress* melalui strategi *coping*. Penelitian kuantitatif ini menggunakan *Structural Equation Modeling* berbasis *Partial Least Square* dengan sampel 60 responden yang diperoleh melalui *purposive sampling*. Hasil menunjukkan *digital coping* berpengaruh positif dan signifikan terhadap penguatan Sistem Informasi Akuntansi Pemerintah (SIAP). Strategi *coping* yang efektif meningkatkan akurasi, transparansi, dan akuntabilitas pengelolaan informasi keuangan pemerintah.

Kata Kunci: *Digital Coping, Sistem Informasi Akuntansi Pemerintah, E-Government, Akuntabilitas.*



ABSTRACT

NURUL IZMI MUHAJIR, 2026. *The Role of Digital Coping on Strengthening E-Government-Based Government Accounting Information Systems. Thesis. Accounting Study Program, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Wahyuni and Indriana.*

This study aims to examine the influence of digital coping on strengthening e-Government-based Government Accounting Information Systems. The digital transformation of the public sector is determined not only by technology but also by the ability of officials to manage technostress through coping strategies. This quantitative study used Partial Least Square-based Structural Equation Modeling with a sample of 60 respondents obtained through purposive sampling. The results show that digital coping has a positive and significant effect on strengthening the Government Accounting Information System (SIAP). Effective coping strategies improve the accuracy, transparency, and accountability of government financial information management.

Keywords: *Digital Coping, Government Accounting Information Systems, E-Government, Accountability.*