

ABSTRAK

Penelitian ini mempunyai tujuan untuk mengetahui pengaruh *Good Government Governance* dan Sistem Pengendalian Internal Pemerintah terhadap Kinerja Keuangan Pemerintah Daerah. Metode yang digunakan dalam penelitian ini adalah metode penelitian kuantitatif dan data yang digunakan adalah data primer sebagai sumber data yang didapatkan dari penyebaran kuesioner pada 15 organisasi perangkat daerah Kota Surabaya dengan informan yaitu Kepala Sub Bagian keuangan dan Staff keuangan.

Good Government Governance diukur menggunakan empat indikator yaitu Transparansi, Akuntabilitas, Partisipasi dan Kepatuhan Hukum. Sedangkan Sistem Pengendalian Internal Pemerintah diukur menggunakan indikator dari *Committee of Sponsoring Organization* (COSO) yaitu Lingkungan Pengendalian, Penaksiran Resiko, Penerapan SOP, Pemeriksaan Prosedur, Pemantauan. Teknik analisis dalam penelitian ini menggunakan analisis deskriptif statistic, uji kualitas data, uji asumsi klasik dan analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa *good government governance* dan sistem pengendalian internal pemerintah berpengaruh positif terhadap kinerja keuangan pemerintah daerah. Penerapan prinsip-prinsip *good government governance* yang baik dan sistem pengendalian internal yang efektif dapat membantu mencapai kinerja keuangan pemerintah daerah yang maksimal dalam pelaksanaan pembangunan serta penyediaan pelayanan publik.

Kata kunci: *Good government governance*, Sistem pengendalian internal pemerintah, kinerja keuangan pemerintah daerah

ABSTRACT

This research determines the effect of Good Government Governance and government internal control systems on local government performance. The study applies quantitatively. Furthermore, the data were primary taken from questionnaires. The questionnaires were distributed to 15 Surabaya Regional Apparatus Organization (OPD), with the Head of the Finance Sub-division and the staff as informants.

Good Government Governance was measured by four indicators, namely transparency, accountability, participation, and law compliance. Meanwhile, government internal control systems were measured by indicators from the Committee of Sponsoring Organizations (COSO), i.e. control environment, risk measurement, SOP implementation, procedure checking, and observing. Moreover, the data analysis technique used statistics descriptive analysis, data quality test, classical assumption test, and multiple linear regression.

The result indicates that Good Government Governance and government internal control systems have a positive impact on local government performance. It means that the implementation of Good Government Governance principles and internal control systems that are effective and better can facilitate the local government's performance optimally in building the development and public service supply.

Keywords: *Good Government Governance, government internal control systems, and local government performance.*

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