

**PENGARUH IMPLEMENTASI SISTEM PENGENDALIAN INTERNAL
TERHADAP KINERJA INSTANSI PEMERINTAH
(Studi Kasus Pada Organisasi Perangkat Daerah Pemerintah Kota Bandung)**

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh implementasi sistem pengendalian internal terhadap kinerja instansi pemerintah. Penelitian ini dilakukan karena masih adanya indikasi terkait dengan kecurangan dan inefisiensi kinerja aparatur pemerintah di Kota Bandung. Penelitian ini menggunakan sample Organisasi Perangkat Daerah Pemerintah Kota Bandung yang berbentuk dinas dan badan sejumlah 23 sample. Penelitian ini menggunakan metode deskriptif verifikatif dengan uji hipotesis menggunakan analisis regresi linier sederhana.

Hasil penelitian menunjukkan bahwa penerapan sistem pengendalian internal di pemerintah Kota Bandung telah terlaksana dengan sangat baik. Selain itu, pelaksanaan kinerja aparatur Pemerintah Kota Bandung juga telah sesuai dengan prinsip *good governance*. Hasil penelitian juga menunjukkan bahwa terdapat pengaruh positif antara implementasi sistem pengendalian internal terhadap kinerja instansi pemerintah. Sehingga H_0 diterima dan H_a ditolak.

Kata Kunci: Sistem Pengendalian Internal, Kinerja, *Good Governance*.

***THE EFFECT OF INTERNAL CONTROL IMPLEMENTATION BASED ON
THE GOVERNMENT AGENCIES PERFORMANCE***

(Case Study At Regional Work Unit in Bandung City Government)

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Abstract

This study aims to determine the effect of the internal control system implementation based on the government agencies performance in Bandung City government. The study was done because there is still an indication of fraud and inefficiencies associated with the performance of government's officials in Bandung city government. The sample which is used in this study is the regional work unit in Bandung City Government which form is the offices and agencies which consist 23 samples. In this study, the method used is descriptive method of verification and the hypothesis testing used the simple linier regression test.

The results showed that implementation of internal control systems in Bandung city government has done very well. In addition, the Bandung City government also applying the principles of good governance in the performance of government officials. The results also showed that there is a positive impact between the implementation of internal control systems based on the government agencies performance. So that the H_0 is accepted and the H_1 is rejected.

Keywords: Internal Control System, Performance, Good Governance.