

ABSTRAK

PENGARUH PENERAPAN SISTEM PENGENDALIAN INTERN DAN *GOOD GOVERNMENT GOVERNANCE* TERHADAP KINERJA DINAS PEMERINTAH DAERAH KOTA BANDUNG

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Penelitian ini bertujuan untuk mengetahui pengaruh penerapan system pengendalian intern dan *good government* governance terhadap kinerja Dinas Pemerintah Daerah Kota Bandung. Pengumpulan data dilakukan dengan menggunakan kuesioner yang disebar ke 17 Dinas yang ada di Kota Bandung. Kinerja Dinas diukur berdasarkan indikator *value for money*. Metode didalam penelitian ini menggunakan metode asosiatif. Uji hipotesis dalam penelitian ini menggunakan analisis regresi linier berganda dengan menggunakan bantuan *software SPSS 22 for windows*. Hasil penelitian menunjukkan bahwa secara parsial sistem pengendalian intern berpengaruh terhadap kinerja Dinas Kota Bandung. Sedangkan untuk *good government governace* secara parsial tidak berpengaruh terhadap kinerja Dinas Kota Bandung.

Kata Kunci: Sistem Pengendalian Intern, *Good Government Governance*, Kinerja.

ABSTRACT

THE EFFECT OF INTERNAL CONTROL SYSTEM IMPLEMENTATION AND GOOD GOVERNMENT GOVERNANCE ON THE PERFORMANCE OF LOCAL GOVERNMENT AGENCIES IN BANDUNG

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This study aims to determine the effect of the implementation of internal control systems and good government governance on the performance of Local Government Agencies in Bandung. The data collection is done by using questionnaires distributed to 17 Local Government Agencies in Bandung. The performance is measured based on the indicator of value for money. This study is using associative method and Window's SPSS 22 for hypothesis test. The results showed that the partial internal control systems affect the performance of the Local Government Agencies in Bandung. As for the good government partially Governace has no effect on the performance of the Local Government Agencies in Bandung.

Keywords: Internal control system, good government governance, performance.