

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh kinerja aparatur, komitmen organisasi, pengelolaan keuangan daerah, dan sistem pengendalian *intern* pemerintah terhadap penerapan *good governance*. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data primer yang diperoleh dari kuesioner. Populasi penelitian ini adalah Satuan Kerja Perangkat Daerah (SKPD) di Kabupaten Bangkalan. Teknik pengambilan sampel dalam penelitian ini menggunakan teknik *purposive sampling*. Sampel yang diperoleh sebanyak 59 responden. Data dianalisis dengan menggunakan analisis regresi berganda. Diolah dengan menggunakan bantuan software SPSS versi 21.

Hasil penelitian ini menunjukkan bahwa (1) kinerja aparatur berpengaruh positif dan signifikan terhadap penerapan *good governance*; (2) komitmen organisasi berpengaruh positif dan signifikan terhadap penerapan *good governance*; (3) pengelolaan keuangan daerah berpengaruh positif dan signifikan terhadap penerapan *good governance*; (4) sistem pengendalian *intern* pemerintah berpengaruh positif dan signifikan terhadap penerapan *good governance*; (5) kinerja aparatur, komitmen organisasi, pengelolaan keuangan, dan sistem pengendalian *intern* pemerintah berpengaruh terhadap penerapan *good governance*.

Kata kunci : kinerja aparatur, komitmen organisasi, pengelolaan keuangan daerah, sistem pengendalian *intern* pemerintah, dan *good governance*.

ABSTRACT

This research aims to examine and analyze the influence of the performance of agencies, organizational commitment, local financial management, and internal control systems of government on the implementation of good governance. It was a quantitative research utilizing a primary data which were obtained from questionnaire. The population of the study involved all units of local devices found in Bangkalan regency. There were about 59 respondents selected as the samples of the study, which were determined based on purposive sampling technique. The data were analyzed by using a multiple regression supported by SPSS version 21 program.

The results of the study indicated that (1) performance of agencies had a positive and significant effect on the implementation of good governance; (2) organization commitment had a positive and significant effect on the implementation of good governance; (3) local financial management had a positive and significant effect on the implementation of good governance; (3) internal control systems of government had a positive and significant effect on the implementation of good governance; (5) performance of agencies, organization commitment, local financial management, internal control systems of government had significant effect on the implementation of good governance.

Keywords : ***performance of agencies, regional financial management, Internal control systems of government, organizational commitment, and good governance.***