ANALYSIS OF THE EFFECT OF APARATUR PERFORMANCE, FINANCIAL MANAGEMENT, INTERNAL CONTROL SYSTEM, TOWARDS THE APPLICATION OF GOOD GOVERNANCE IN THE GOVERNMENT INSTITUTION OF PALEMBANG CITY INDONESIA

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ABSTRACT
This study aims to determine: 1) The effect of employee performance on the application of good governance. 2) The effect of regional financial management on the application of good governance. 3) The effect of the government's internal control system on the implementation of good governance. This type of research is classified as quantitative research. The population in this study were employees of Palembang City government agencies. Sample selection with total sampling method. The data used in this study are primary data. The analysis used is multiple regression and t test to see the effect of the performance of local government employees, regional financial management and the government's internal control system on the implementation of good governance. The test results show that: 1) The performance of local government employees has a significant positive effect on the implementation of good governance. 2) Regional financial management has a significant positive effect on the implementation of good governance. 3) The government's internal control system negatively influences the implementation of good governance. In this research it is suggested: 1) It is recommended that employees of Palembang City government agencies improve performance in serving the community, so that the community feels satisfied and is served to the maximum. 2) It is recommended to carry out all indicators of government internal control, so that they can positively support the implementation of good governance.

Keywords: Good Governance, Apparatus Performance, Financial Management, Internal Control Systems.

BACKGROUND
The very rapid and significant development of regional autonomy has led to changes in the relationship between the central and regional finances. Regional autonomy gives broad, real and responsible authority to the regions. The success of the implementation of regional autonomy is largely determined by the preparation and ability of the region itself in managing and empowering all available potential and resources.

According to Salam (2004: 19), "A good and clean government generally takes place in a society that has effective social control which is a hallmark of a democratic society with limited governmental power and cannot act arbitrarily against citizens including including..."
abusing authority and commit acts of corruption, collusion and nepotism ".

Mardiasmo (2004: 25) states that Good Governance is an order of national and state life in which the patterns of attitudes and patterns of perpetrators are based on certain principles and characteristics. A state administration that implements Good Governance means that the administration of the country bases itself on the principles of participation, governance based on law, transparency, responsiveness, consensus orientation, justice, effectiveness and efficiency, accountability, strategic vision and interdependence.

The spirit of reform has colored the empowerment of state employees with the demand to realize a state administration that is able to support the smooth running of tasks, the integration of the tasks and functions of the implementation of state government and development by applying the principles of Good Governance. In addition, the public demanded that the government pay serious attention in tackling corruption, collusion and nepotism (KKN). There are bureaucratic problems faced by all local governments in relation to the implementation of Good Governance, namely not yet institutionalizing the characteristics of Good Governance in local governance, both in terms of structure and culture and the nomenclature of programs that support it. Until now the application of Good Governance in local governments is still sloganistic. Bastian (2001: 329) argues that performance is a picture of the level of achievement of the implementation of a policy program activity in realizing the goals, mission objectives and vision of the organization as outlined in the formulation of a strategic plan.

The performance of local government employees is a description of the level of achievement of goals and objectives as a translation of the vision and mission and strategies of local government agencies that indicate the level of success or failure of the implementation of activities in accordance with the main tasks and functions of government, according to the opinion of Wardani (2010). In relation to the responsible bureaucracy apparatus, there is a central issue that is always raised to the surface, namely the issue of Good Governance. Good Governance will produce a bureaucracy that is reliable and professional, efficient, productive and provides excellent service to the community, the performance of local government employees influences the implementation of Good Governance, where by implementing good, conducive, responsive and adaptive government employee performance so that it will produce characteristics of Good Governance . These characteristics are expected to be realized by developing the quality of human resources so that they are more high-performing and more productive for Good Governance practitioners, according to Manan (2010).

The performance of local government officials has a very important meaning in the framework of the implementation of government and development activities by community services in the regions endeavored to run efficiently and effectively. The regional government as the party that is given the task of running the wheels of government, development and social services of the community must submit accountability for the performance of the region to assess whether the regional government is successfully carrying out their duties properly or not.

Regional autonomy, which was widely implemented in 2001, has had an impact on various aspects of life in the region, including reform of regional financial management, at least two reasons why reorientation in this area is needed, namely (1) devolution of authority...
and affairs to the regions will result in financial management regions are becoming increasingly complex, and (2) public demands for good governance (Good Governance) require a change of paradigm and principles of regional financial management, both in the budgeting, implementation and accountability stages (Mardiasmo, 2006: 27).

Regional financial management is the whole activity which includes planning, implementation, reporting, accountability and regional financial supervision (Halim, 2006: 30). In its development, the era of reform and regional autonomy has significantly influenced the paradigm shift in management and regional financial reporting. Regional governments are now mandated to manage public funds with the aim of improving the welfare of local communities in various fields or affairs. Before the autonomy period, local government regulations made financial reports not as strict as they are today. Regional financial management must not only allocate public funds for the welfare of the local community, but also must manage these public funds in accordance with the laws and regulations issued by the central government. Compliance with the Laws and Regulations in the management of regional finances is examined by regional internal auditing institutions (Regional Supervisory Bodies) and external examiners (National Audit Board).

With the existence of laws and regulations in the field of regional financial management, it is expected to be able to harmonize the management of regional finances both between the regional government and the central government, between the regional government and the Regional People's Representative Council, as well as between the regional government and the community. Thus, the region can realize financial management effectively and efficiently and can realize good governance (Good Governance).

According to Arens (2008: 370) the internal control system is a process designed to provide reasonable guarantees regarding the achievement of management objectives in the following categories: 1) effectiveness and efficiency, 2) financial statements, 3) compliance with applicable laws and regulations.

The government internal control system is also a control system that must be applied in the environment of regional work units in increasing transparency and accountability in setting government performance targets and in improving the quality of government performance. The elements of the internal control system consist of the control environment, risk assessment, control activities, information and communication and monitoring.

The purpose of internal control will be achieved if the five elements of internal control have been implemented. The five elements of internal control, namely: control environment, risk assessment, control activities, information and communication and monitoring, refer to Government Regulation Number 60 of 2008.

Good and clean government can be measured by the performance of its employees. Facts on the ground show that bureaucratic services in Palembang are still not optimal. To get service, often there must be an extra cost of excessive thanks. Moreover, for citizens who do not understand in matters of state administration. Such bureaucracy has not only impeded the goals of reform but has also become corrupt. The effectiveness of employee performance in the regions in general is still very low, this can be felt from the slow service and the completion of development that is not timely, for example in making Identity Cards and other documents. Here it can be seen that local government employees who are not accountable in carrying out their duties that apply the principles of Good Governance.
According to the Head of the Supreme Audit Board that the Palembang City Government won the Fair without Exception status with a note. This means that there are still a number of defects that must be followed up by the Palembang City Government, even though the disputes have been declared not to affect the financial statements of the Palembang City Government in 2018. It is emphasized that the records from the BPK must be followed up by the Palembang City Government within the next 60 days.

This research has not been much studied before. Research that shows that the performance of local government employees influences the implementation of Good Governance in line with previous research Tajuddin (Wardani: 2010) in the implications of Good Governance in Bangka Regency found several factors that influence the implementation of Good Governance, among others, implementing human factors consisting of elements of regional leaders, The Regional People's Representative Council and the regional employees themselves, community participation factors, regional financial factors and organizational and management factors greatly influence the implementation of the principles of Good Governance. Jaeni's research (2003) about reforming the regional financial system to create a mechanism of Good Governance. Devfi (2008) conducted a study on the effect of government internal control systems and organizational culture on the application of the principles of good corporate governance.

Although at this time the government has implemented Good Governance in the local government, in reality there are still many irregularities found in the local government body which causes poor performance of the local government and the achievement of the government's goals for the welfare of society.

Based on the background above, the authors conducted further research, this study the author gave the title "The Effect of Apparatus Performance, Financial Management and Internal Control Systems Government on the Implementation of Good Governance."

**FORMULATION OF THE PROBLEM**

From the background of the above problem, the following problems can be identified:

1. How far the performance of local government employees influences the implementation of Good Governance.
2. The extent to which regional financial management influences implementation Good governance.
3. To what extent the Government's Internal Control System (SPIP) is influential towards the implementation of Good Governance.
4. What obstacles are faced by the regional government in applying Good governance.

**Hypothesis**

Based on the theory and background of the previously stated problems, a number of hypotheses can be made about the problem as follows:

H1: Performance of local government employees has a significant positive effect on the implementation of Good Governance.

H2: Regional financial management has a significant positive effect on the implementation of Good Governance.

H3: Government's internal control system (SPIP) has a significant positive effect on the implementation of Good Governance.
Image Conceptual Framework

![Image of Conceptual Framework]

Figure 1. Relationship Diagram between Research Variables

RESEARCH METHODS

Types of research
Based on the formulation of the problem, this type of research is classified as causative research. Causative research is useful for analyzing between variables with other variables. This study aims to see how far the independent variables affect the dependent variable (Umar, 2005: 37). This study describes and illustrates the relationship between the performance of the local government, regional financial management and the government’s internal control system (SPIP) as an independent variable on the application of Good Governance as the dependent variable.

Population, Samples and Samples
The population in this study is the Regional Work Unit in Palembang City Government. For the sample using a total sampling technique in which all Regional Work Units in the City Government of Palembang are sampled in this study. Respondents in this study were the Head of Service and the Head of Section in each Regional Work Unit.

Data Types and Sources
The type of data in this study is subject data which is a type of data in research in the form of opinions, attitudes, experiences or characteristics of a person or group of people who are the subject of research (respondents). Where the subject of this research is the Head of Office, Head of Agency and Head of Section in the City Government of Palembang.

The source of data in this study is primary data. Where the data is obtained directly from the Head of Agency and Head of Section in the City Government of Palembang by using the answers to questions in the form of a questionnaire to collect information from the object of research.
Research variable
The research variables used in this study are as follows:

a. Dependent Variable (Y) The dependent variable (dependent) is the variable that is the main concern in an observation. Penagamatan will be able to detect or explain the variables in the dependent variable and the changes that occur later. The dependent variable in this study is the application of Good Governance (Y).

b. Independent Variable (X)
The independent variable (independent variable) is a variable that can affect changes in the dependent variable and has a positive or negative effect on other dependent variables. The independent variables in this study are the performance of local government employees (X1), regional financial management (X2) and the government's internal control system as (X3).

Variable Measurement
Measurement of variables in this study using a Likert scale with five alternative answers and each was given a score, namely: Always (SL), Often (SR), Sometimes (KK), Rarely (JR), and Never (TP). According to Sugiyono (2008) with a Likert scale the variable to be measured is translated into an indicator variable, then the indicator is used as a starting point for compiling instrument items which can be statements or questions.

Instrumen Penelitian
The instrument used in this study was a questionnaire. This questionnaire consists of a number of questions using a Likert scale with 5 alternative answers.

<table>
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<th>Table 2 Measurement Scale</th>
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<td>Likert Scale</td>
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<td>Agree</td>
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<td>Strongly Disagree</td>
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Local Government Apparatus Performance Questionnaire, Regional Financial Management and Internal Control Systems and Good Governance Implementation.

Uji Instrumen Penelitian
Suatu hasil penelitian dapat dikatakan valid dan handal apabila data yang terkumpul menunjukkan keadaan yang sesungguhnya ada atau terjadi pada objek yang diteliti menggunakan instrumen yang handal. Untuk memastikan apakah instrumen yang digunakan dalam penelitian ini merupakan alat ukur yang akurat dan dapat dipercaya, maka digunakan dua macam pengujian, yaitu Uji Validitas dan Uji Reliabilitas.
1. **Test validity**
   This validity test illustrates that the question used is able to express something that is measured (valid). Validity test in this study uses *correlated product moments*. If \( r_{\text{arithmetic}} \) is greater than \( r_{\text{table}} \) and is positive then the question item or indicator is valid.

2. **Reliability Test**
   The reliability test is intended to measure how much a measurement measures stable or consistent. The instrument is trusted if the respondent's answer to the question is consistent or stable over time. In this study, the reliability test used *Cronbach alpha* (\( \alpha \)). According to Nunnaly in Ghozali (2006: 42) if the *Cronbach alpha value* \( > 0.60 \), the instrument is said to be reliable.

**Data Analysis Techniques**

The classic assumption test is done because it is one of the requirements for conducting multiple regression tests, in order to show a valid and unbiased relationship it is necessary to test the classic assumptions on the regression model used. The following is the classic assumption test model used:

1. **Residual Normality Test**
   Residual normality test is used to test whether the data distribution follows or approaches the normal distribution, good data is data with normal distribution patterns. Normality test can be done by the Kolmogrov Smirnov method, by looking at the significance value at 0.05. If the resulting significance value \( \geq 0.05 \) then the normal distribution.

2. **Multicollinearity Test**
   Multicollinearity is a situation of correlation between independent variables with one another, then one of the independent variables is eliminated. If there is no correlation of the independent variables then there is no multicollinearity problem. To detect the presence of multicollinearity can be seen through the value of *variance inflation factor* (VIF) \( \leq 10 \) and tolerance \( \geq 0.10 \).

3. **Heteroscedasticity Test**
   Model regresi mengasumsikan tidak terjadinya heteroskedastisitas. Pengujian dapat dilakukan dengan melihat ada tidaknya pola tetentu pada grafik *partial regression plot* (*scatter plot*). Data yang tidak heteroskedastisitas adalah data yang tidak membentuk pola tertentu dan titik-titik menyebar diatas dan dibawah angka nol pada sumbu Y.

**Descriptive Analysis**

a. Data verification is to re-check the questionnaire that has been prepared by respondents to ensure whether all questions have been answered completely by respondents.

b. Calculating the answer value

**Analysis Model**

From the data collected, it will be processed using multiple analysis tools (*multiple regression*) using the SPSS program. Multiple regression analysis tools are used to see the effect of several independent variables on one dependent variable.
To see the effect of the independent variable on the dependent variable, it is tested with a significant level of $\alpha = 0.05$, the hypothesis conclusions presented for H1, H2 and H3 are based on:

1) If the significant level $\leq (\alpha) = 0.05$ and has a positive regression coefficient, then the null hypothesis (H0) is rejected and sufficient evidence is available to accept alternative hypotheses (H1, H2 and H3) thus it can be said that the Performance of Local Government Employees, Regional Financial Management and the Government Internal Control System have a positive effect on the Implementation of Good Governance.

2) If a significant level $\geq (\alpha) = 0.05$ and has a negative regression coefficient or if a significant level $\leq (\alpha) = 0.05$ and has a negative regression coefficient, then the null hypothesis (H0) is accepted and the alternative hypothesis (H1, H2 and H3) is rejected. Thus it can be said that the Performance of Local Government Employees, Regional Financial Management and the Government Internal Control System (SPIP) has a negative effect on the Implementation of Good Governance.

**Test Model Test F**

F test is done to test whether the model used is significant or not, so it can be ascertained whether the model can be used to predict the effect of the independent variables together on the dependent variable. Hypothesis $> \alpha$, it means that the model is significant, so that it can see whether there is influence of all independent variables on the dependent variable and to test whether the model used by comparing the sig values obtained with the significance level $\alpha = 0.05$. If the sig value is less than the degree of significance, the regression equation obtained can be relied upon.

**Determinant Coefficient (R-square)**

The determination test (R2) is to measure the proportion of variation of the dependent variable explained by the independent variable or measure which states the contribution of the independent variable in explaining its effect on the dependent variable. This means that the greater the value of R2, the better the regression model with existing data, so the more precisely this model can be used to explain the dependent variable by the independent variable.

**Regression Coefficient**

Data analysis is multiple regression (Multiple Regression) to test the effect of independent variables on the dependent variable. The method used in this study is:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

**Hypothesis Test (t test)**

Statistical t-test (t-Test) aims to find out the significant relationship of each independent variable to the dependent variable. to see the presence or absence of the influence of all independent variables on the dependent variable can be determined by looking at the level of significance with the value $\alpha = 0.05$. If the significance level is $<0.05$, it means that $H_a$ is accepted and $H_0$ is rejected. Conversely, if the level of significance $> 0.05$, means $H_a$ is rejected and $H_0$ is accepted.
DISCUSSION

Object of research

Data for this study were collected by distributing questionnaires to the employees of the Palembang City government agency. The questionnaire was delivered and picked up directly to the respondent, while the duration of the distribution of the questionnaire to the collection of the questionnaire distributed was from October 6 to November 28, 2018. The target population or sample in this study was 45 Regional Work Units in the City of Palembang. Each sample has two respondents. Where the respondents in this study were the Head of Service and the Head of Finance in each Regional Work Unit of Palembang City.

Test Validity Test Instruments

To see the validity of each questionnaire item, Corrected Item-Total Colleration is used. If \( r_{\text{count}} > r_{\text{table}} \), then the data is said to be valid, where \( r_{\text{table}} \) for \( N = 64 \), is 0.2075. Based on the results of data processing, it is found that the Corrected Item-Total Colleration values for each variable item X1, X2, X3 and Y are all above the table. If it can be said that all variable statement items X1, X2, X3 and Y are valid. the smallest value of the Corrected Item-Total Correlation for each instrument. For good governance instruments, the smallest value of the Corrected Item-Total Correlation is 0.216. The performance instrument of the government apparatus is the smallest value of 0.276, the regional financial control instrument is the smallest value of 0.401 and the government’s internal control system with the smallest value of 0.384.

For instrument reliability testing, the closer the reliability coefficient to 1.0, the better. In general, reliability of less than 0.60 is considered bad, reliability in the range of 0.7 is acceptable, and more than 0.80 is good (Sekaran, 2006: 182).

For good governance instruments 0.784, for government employee performance instruments 0.777, for Regional Financial Management instruments 0.908, and for the Government's Internal Control System is 0.921. This data shows values that are in the range above 0.7. Thus all the research instruments can be said to be reliable.

Classic assumption test

Based on the data that has been collected, then an analysis is made for the research statement. In conducting the analysis used multiple regression techniques. The statistical calculation activity uses SPSS version 16. Before the data is processed by multiple regression, the classic assumption test is to obtain confidence that the data obtained along with the research variables are worthy of further processing. The classic assumption test consists of:

1. Residual Normality Test

Normality test aims to test whether in a regression, confounding or residual variables have a normal distribution. Normality testing can be done using the One Sample Kolmogorov-Smirnov Test, with a significance level of 0.05 or 5%. If significant is produced \( r > 0.05 \) then the data distribution is said to be normal. Conversely, if significant is produced \( <0.05 \) then the data are not normally distributed.

The normality test results stated the Kolmogorov-Smirnov value of 1.077 with a significant 0.475. Based on these results it can be stated that the data used in this study has a normal distribution and can be continued for further investigation, because the significant value of the normality test > 0.05.
Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between independent or independent variables. To test the existence of multicollinearity can be seen through the value of the Variance Inflation Factor (VIF) and tolerance value for each independent variable. If the tolerance value is above 0.10 and VIF <10, it is said that there are no symptoms of multicollinearity.

The results of the VIF values obtained in the Table above shows the independent variables in the regression model are not correlated. VIF values obtained for each independent variable are less than 10 and tolerance values are above 0.10. This shows that there is no correlation between independent variables in the regression model and it is concluded that there is no multicollinearity problem among the independent variables in the regression model that is formed.

Heteroscedasticity Test

Heteroscedasticity test aims to test whether in a regression model there is an inequality of variance from residuals from one observation to another. If the variance from one observation residual to another is fixed, then it is called homokedatisitas and if different is called heterokedastisitas. To detect the existence of heteroscedasticity in this study using the Glejser test.

This test compares significantly from this test if the results are sig > 0.05 or 5%. If it is significant above 5%, it can be concluded that the regression model does not contain heteroscedasticity. From the calculation results, the level of significance > α 0.05, so it can be concluded that the regression model used in this study is free from heteroscedasticity.

Testing the Test Model F

F test is performed to test whether simultaneously the independent variable is able to explain the dependent variable well or to test whether the model used has been fixed or not.

From the results of data processing, it can be seen that the Fcount is 4.437 with a significance value of 0.007 < 0.05. This shows that the independent variable (the performance of government officials, regional financial management and the government's internal control system) together (simultaneously) is able to explain its effect on the dependent variable (Good Governance). Koefisien Determinan (R²)

Determination coefficient aims to see or measure how far the ability of the model in explaining the variation of the dependent variable. From the SPSS model summary output display, the amount of Adjusted R Square is 0.172.

This indicates that the contribution of the variable use of information technology and user expertise is 17.2%, while the other 83.8% is determined by other factors outside the model that were not detected in this study.

Regression Analysis

To uncover the influence of the variables hypothesized in this study was carried out through multiple regression analysis. This model uses two independent variables namely the performance of government employees (X1), regional financial management (X2), the government's internal control system (X3) and one dependent variable, namely good governance (Y).
\[ Y = 40,608 + 0.612X1 + 0.457X2 - 0.362X3 + e \]

From the above equation it can be explained that:

a. The constant value is 40,608
   indicates that if the independent variable is the performance of government officials,
   regional financial management and the government's internal control system is zero then
good governance is a constant of 40,608.

b. The coefficient of the performance of the government apparatus of 0.612 indicates that
each increase in the performance of one unit of government apparatus will result in an
increase in good governance of 0.612 units assuming other variables are constant.

c. The coefficient on regional financial management is 0.457 that each increase of one unit
   of regional financial management will lead to an increase in good governance by 0.457
   assuming other variables are constant.

d. The coefficient of the government internal control system is -0.362 that each increase of
   one unit of regional financial management will result in a decrease in good governance
   by 0.362 assuming other variables are constant.

Statistical \( t \)-test (t-Test) aims to find out the significant relationship of each independent
variable to the dependent variable. Hypothesis testing is partially done by comparing the
value of \( t \)-count with \( t \)-table. The value of \( t \) table with \( \alpha = 0.05 \) and free degrees (db) = \( n-k-1 = 64-2-1 = 61 \) is 1.99962. Based on the results of the analysis in Table 19, it can be seen the
effect of partially independent variables on the dependent variable in the following
description:

**Hypothesis Testing 1**

Hypothesis 1 testing is done by comparing the value of \( t \)-count and \( t \)-table. The
hypothesis is accepted if \( t \)-count > \( t \)-table and sig value < \( \alpha \) 0.05. The value of the table at \( \alpha = 0.05 \) is 1.99962. For the performance variable of the government apparatus (X1) the \( t \)-count is
2.006 and the sig value is 0.000. Thus it can be said that \( t \)-count > \( t \)-table, that is 2.006 >
1.99962 and the significance value 0.049 < \( \alpha \) 0.05. This shows that the performance of
government officials (X1) has a significant and positive effect on good governance. So the
first hypothesis in this study was accepted.

**Hypothesis Testing 2**

Hypothesis 2 testing is done by comparing the value of \( t \)-count and \( t \)-table. The
hypothesis is accepted if \( t \)-count > \( t \)-table and sig value < \( \alpha \) 0.05. The value of the table at \( \alpha = 0.05 \) is 1.99962. For the regional financial management variable (X2) the \( t \)-count value is
2.681 and the sig value is 0.009. Thus it can be said that \( t \)-count > \( t \)-table, that is 2.681 >
1.99962 and the significance value 0.009 < \( \alpha \) 0.05. This shows that regional financial
management (X2) has a significant and positive effect on good governance. So that the
second hypothesis in this study is accepted.
Hypothesis Testing 3

Hypothesis 3 testing is done by comparing the value of tcount and ttable. The hypothesis is accepted if tcount > ttable and sig value < α 0.05. The value of the table at α = 0.05 is 1.99962. For the regional financial management variable (X2) the t-count value is -2.322 and the sig value is 0.023. Thus it can be said that tcount > ttable, which is 2.322 > 1.99962 and a significance value of 0.023 <α 0.05. This shows that the government's internal control system (X3) has a significant and negative effect on good governance. So that the second hypothesis in this study is rejected.

CONCLUSION

This study aims to look at the Influence of Local Government Employee Performance, Regional Financial Management and Government Internal Control System on the Implementation of Good Governance. The results of this study are as follows.

1. There is a significant and positive influence on the performance of local government with the implementation of good governance. The better the performance of local government, the better the implementation of good governance.

2. There is a significant and positive influence of regional financial management on the implementation of good governance. Where the better the regional financial management, the better the implementation of good governance.

3. There is no influence of the government's internal control system with the implementation of good governance.

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