

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui: 1) Pengaruh Sistem Pengendalian Internal Pemerintah (SPIP) terhadap penerapan *Good Governance*. 2) Pengaruh Pengelolaan Keuangan Daerah terhadap Penerapan *Good Governance*. 3) Pengaruh Komitmen Organisasi terhadap penerapan *Good Governance*. 4) Pengaruh Budaya Organisasi terhadap Penerapan *Good Governance*.

Penelitian ini dilakukan di 17 Dinas dan Badan Pemerintah Daerah Kabupaten Sleman, menggunakan sampel sebanyak 118 responden. Metode sampel dengan menggunakan *Convenience Sampling*. Teknik analisis data yang digunakan dalam penelitian ini adalah statistik deskriptif, uji kualitas data, dan analisis regresi berganda dengan menggunakan *SPSS 16 for windows*.

Hasil penelitian menunjukkan bahwa: 1) Sistem Pengendalian Internal Pemerintah (SPIP) tidak berpengaruh terhadap penerapan *Good Governance*. 2) pengelolaan keuangan daerah berpengaruh terhadap penerapan *Good Governance*. 3) komitmen organisasi tidak berpengaruh terhadap penerapan *Good Governance*. 4) budaya organisasi tidak berpengaruh terhadap penerapan *Good Governance*.

Kata Kunci : Penerapan *Good Governance*, Sistem Pengendalian Internal Pemerintah (SPIP), Pengelolaan Keuangan Daerah, Komitmen Organisasi, Budaya Organisasi

## **ABSTRACT**

*This study aims to determine: 1) Effect of Government Internal Control System (SPIP) on the application of Good Governance. 2) Effect of Financial Management for Implementation of Good Governance. 3) Influence of Organizational Commitment on the implementation of Good Governance. 4) Influence of Organizational Culture on the Implementation of Good Governance. This study was conducted in 17 Local Government Department and Agency of Sleman, using a sample of 118 respondents. Convenience sampling method using Sampling. Teknik analysis of the data used in this research are descriptive statistics, test data quality, and multiple regression analysis using SPSS16 for windows. The results showed that: 1) The Government Internal Control System (SPIP) has no effect on the application of Good Governance. 2) financial management affect the implementation of Good Governance. 3) organizational commitment does not affect the application of Good Governance. 4) the organizational culture does not affect the application of Good Governance.*

*Keywords: Implementation of Good Governance, Internal Control System, Local Financial Management, Organization Commitment, Organizational Culture*