

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh *good government governance* dan sistem pengendalian intern pemerintah terhadap kinerja pemerintah daerah.

Metode penelitian yang digunakan adalah metode *deskriptif* dan *verifikatif*. Teknik pengumpulan data yang dilakukan melalui data primer dengan kuesioner. Populasi pada penelitian ini adalah pegawai di Pemerintah Daerah Kabupaten Subang. Jumlah sampel yang diambil sebanyak 56 responden. Teknik sampling menggunakan teknik *Probability Sampling* dengan menggunakan metode *Proportionate stratified random sampling*. Analisis statistik yang digunakan dalam penelitian ini yaitu uji validitas, uji reliabilitas, uji normalitas, uji multikolinieritas, uji heteroskedastisitas, analisis regresi linier berganda, uji korelasi, uji persial, uji simultan, dan koefisien determinasi.

Hasil penelitian ini menunjukkan bahwa secara parsial *good government governance* memberikan pengaruh sebesar 25,3% terhadap kinerja pemerintah daerah kabupaten Subang, sistem pengendalian intern pemerintah memberikan pengaruh sebesar 34,1% terhadap kinerja pemerintah daerah kabupaten Subang. dan hipotesis secara simultan *good government governance* dan sistem pengendalian intern pemerintah memberikan pengaruh sebesar 59,3% terhadap kinerja pemerintah daerah kabupaten Subang.

Kata Kunci: *Good Government Governance*, Sistem Pengendalian Intern Pemerintah Dan Kinerja Pemerintah Daerah

ABSTRACT

This study aims to determine how much influence good government governance and government internal control systems have on local government performance.

The research method used is descriptive and verification methods. Data collection techniques were carried out through primary data with questionnaires. The population in this study were employees in the Subang Regency Government. The number of samples taken as many as 56 respondents. The sampling technique used the Probability Sampling technique using the Proportionate stratified random sampling method. Statistical analysis used in this research are validity test, reliability test, normality test, multicollinearity test, heteroscedasticity test, multiple linear regression analysis, correlation test, partial test, simultaneous test, and coefficient of determination.

The results of this study indicate that partially good government governance has an effect of 25.3% on the performance of the Subang district government, the government's internal control system has an influence of 34.1% on the performance of the Subang district government. and the hypothesis that simultaneously good government governance and the government's internal control system have an effect of 59.3% on the performance of the local government of Subang district.

Keywords: *Good Government Governance, Government Internal Control System and Local Government Performance*