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Faktor Penentu Penerapan Tata Kelola Pemerintahan yang Baik; Kasus di Inspektorat Kota Mataram

THE DETERMINAN OF GOOD GOVERNANCE IMPLEMENTATION; A CASE IN MATARAM CITY INSPECTORATE

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ABSTRAK

Penelitian ini bertujuan untuk memprediksi pengaruh sistem pengendalian intern pemerintah, peran APIP dan kinerja aparatur pemerintah daerah terhadap penerapan good governance pada inspektorat Kota Mataram. Penelitian ini merupakan jenis penelitian asosiatif dengan pendekatan kuantitatif. Data yang digunakan yaitu data primer yang diperoleh melalui penyebaran kuesioner. Teknik pengambilan sampel yang digunakan yaitu sampel jenuh dengan mengambil keseluruhan populasi untuk dijadikan sampel yaitu sebanyak 47 orang karyawan inspektorat Kota Mataram. Alat analisis data yang digunakan adalah Partial Least Square (PLS) versi 3.0. Hasil penelitian ini membuktikan bahwa sistem pengendalian intern pemerintah, peran APIP dan kinerja aparatur pemerintah daerah berpengaruh positif terhadap penerapan good governance pada inspektorat Kota Mataram.

Kata kunci: Sistem Pengendalian Intern pemerintah, Peran APIP, Kinerja Aparatur Pemerintah Daerah, Good Governance

ABSTRACT

This study aims to predict the effect of the internal control system the government, the role of APIP and the performance of local government apparatus on the use of sound governance at the Mataram City inspectorate. This research is a type of associative research with a quantitative approach. The data used is primary information received by distributing questionnaires. The sampling technique used is a saturated sample by taking the entire population to be sampled, namely 47 employees of the Mataram City inspectorate. The data analysis tool used is Partial Least Square (PLS) version 3.0. The results of this study demonstrate that the implementation of good governance in the inspectorate of Mataram City is positively impacted by the functioning of the government internal control system, APIP, and local government apparatus.

Keywords: *Internal Control System The Government, Role of APIP, Local Government Apparatus Performance, Good Governance.*

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INTRODUCTION

The existence of regional autonomy makes local governments to re-engineer the bureaucracy that has been run to be more efficient and professional. The implementation of good governance is the primary challenge to regional autonomy (Dhiyavani, 2017). Based on a report from Transparency International on the Corruption Perception index for 2018- 2021, in 2018 Indonesia ranked 89 out of 180 countries, with a score of 38 on a scale of 100. In 2019 Indonesia ranked 85 out of 180 nations, with a rating of 40 out of a scale of 100. Meanwhile, in 2020 Indonesia ranks 102 out of 180 nations, with a rating of 37 out of a scale of 100. In 2021 Indonesia ranks 96 out of 180 nations, with a rating of 38 out of a scale of 100. This shows that the lowest score obtained by Indonesia from 2018 to 2021 was in 2020, with a rating of 37, while the highest score was in 2019 with a rating of 40. These results are lower than other ASEAN countries such as Singapore, Brunei, and Malaysia (Transparency International, 2021). The corruption perception index is a image of the corruption situation in a country. The worse the grade a country gets the more corruption there is in that country. It is clear that Indonesia's efforts to combat corruption have not been entirely successful because the

country still experiences a significant amount of corruption.

Likewise, in Mataram City, Good governance has not yet been put into practice optimally because there are various corruption cases such as the corruption case of capitation funds for 2017-2019 at the Babakan Health Center, Sandubaya District, Mataram, NTB. Then the incident involving the ACC Ampenan's wrongful collection of stall rent market by the technical division's chief implementation unit (UPTD) of the trade office in Mataram City market (idntimes.com, 2022).

Despite the several incidents in Mataram City, the BPK RI opinion on the LKPD of the Mataram City Government managed to obtain an Unqualified Opinion (WTP) consecutively for 8 years from 2014-2021. The Unqualified Opinion (WTP) is one of the metrics that the Mataram City government uses to gauge the progress of its bureaucratic reform (Nurabiah, 2018). Of course this is a matter of pride for the Mataram City government. Despite obtaining a WTP opinion, BPK findings still exist regarding the absence of compliance with laws and regulations as well as flaws in the internal control system of the government. This situation highlights the importance of the regional inspectorate's role in supporting SKPD performance through supervision and monitoring.

According to Mardiasmo (2004) in Sari (2017), Good governance is a

system in the nation and state whose pattern of behavior is based on certain principles and characteristics. It is clear from the described issues that good governance has not been implemented in Indonesia and the regions to the fullest extent possible. This highlights the necessity of implementing strong governance in Indonesia and the surrounding areas.

The application of good governance can be influenced by a variety of circumstances. In the research Darmawiguna dan Mimba (2017), Mailoor dkk (2017), Sari (2017), Cassandra (2017), Dhiyavani (2017), Sunarmo dkk (2018), Setiawan dan Basuki (2018), Saraga R., dkk (2018), Nanda dkk (2019), Amijaya (2019), Prabawa dkk (2020), Wafa dkk (2020), Rahayu dkk (2020), Kawaase dan Nairuba (2021), Ngabito dkk (2021), serta Juwita dan Prajameta (2022) The factors that influence the application of good governance include the government accounting system, organizational culture, regional financial management, organizational commitment, the effectiveness of the local government apparatus, the role of APIP, government internal control system, human resource competence, motivation, quality of financial reports, apparatus competence, community participation, and transformational leadership style. The researchers in this study, however, are interested in the

government internal control system, the role of APIP, and the effectiveness of the local government apparatus. This is related to the BPK findings related to the weakness. Regarding internal control system the government in Mataram City, which demonstrates the inspectorate's lack of responsibility as APIP in supporting SKPD performance. Furthermore, this study was done to re-examine the results of prior studies that had contradictions.

Where research conducted by Mailoor dkk (2017), Sari (2017), Amijaya (2019), Naura dkk (2019), Prabawa dkk (2020), dan Wafa dkk (2020) which states that internal control system the government is able to influence the application of good governance. Darmawiguna dan Mimba (2017), Mailoor dkk (2017), Setiawan dan Basuki (2018), Nanda dkk (2019), dan Irwansyah dan Wulandari (2019) which states that the role of APIP is able to influence the application of good governance. Mailoor dkk (2017), Sari (2017), Dhiyavani (2017) dan Sadat (2019) which states that Local government apparatus performance has a favorable impact on the application of good governance. While the research conducted by Dhiyavani (2017), Cassandra (2017) dan Juwita dan Prajameta (2022) which states internal control system the government has no effect on the application of good governance.

Cassandra (2017) also states that internal auditors' role is not beneficial to the application of good governance. Naura dkk (2019) also states that apparatus performance is not beneficial to the application of good governance.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Stewardship Theory

Stewardship theory for this study can explain the existence of the Inspectorate of Mataram City, which is a public sector organization trusted by the public in order to achieve organizational goals, namely economic success, public services, and community welfare, to perform its obligations and functions properly and responsibly in conformity with the public interest. Stewardship theory assumes that there is greater utility in cooperative behavior than individualism behavior so that the manager will increase the role of the government's internal control apparatus in streamlining internal control and creating better and stronger local government apparatus performance to produce good governance.

HYPOTHESIS DEVELOPMENT

The Internal Control System of the Government Has a Positive Impact on Good Governance Implementation

According to Government Regulation No. 60 of 2008 concerning the internal control system the

government (SPIP) is an integral process of actions and activities carried out continuously by leaders and all employees to provide adequate assurance of the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and conformity with rules and regulations. So it can be concluded that the system of internal control is implemented optimally and as effectively as possible which provides efficiency and effectiveness in operations, superior financial reporting, closely guarded state assets and policies that are carried out properly, good governance will be formed.

The influence of internal control system the government on the application of good governance is also supported by research Mailoor dkk (2017), Sari (2017), Amijaya (2019), Naura dkk (2019), Prabawa dkk (2020), dan Wafa dkk (2020) which states that The execution of good governance is positively impacted by internal control system the government. Based on this description, the hypothesis in this research is as follows:

H1 : The internal control system of government has a favorable impact on the application of good governance

The Government's Role Internal Supervisory Apparatus (APIP) Has a Positive Effect on the Application of Good Governance

A properly functioning supervisory and examining institution (internal audit) will result in good governance Mailoor dkk (2017). In Indonesia, government internal auditors are known as Government Internal Supervisory Apparatus (APIP). APIP is an audit conducted by an audit unit that is a component of supervised organization. Through a systematic and ongoing approach to assessing and improving APIP aids firms in meeting their objectives by enhancing the effectiveness of risk management, control, and governance systems. (Agustin dkk, 2022).

The fact that APIP's job has an effect on how well governance is implemented is supported by research Darmawiguna dan Mimba (2017), Mailoor dkk (2017), Setiawan dan Basuki (2018), Irwansyah dan Wulandari (2019) dan Nanda dkk (2019) This affirms that APIP's function contributes to the applicationn of good governance. The greater the success of good governance, the better the internal role auditors (APIP). Based on this description, the hypothesis this research is as follows:

H2 : The role of APIP has a favorable impact on the application of good governance

Local Government Apparatus Performance Has a Positive Effect on the Application of Good Governance

Apparatus performance is an expression of the success of achieving predetermined organizational goals, which shows the quality and quantity of work achieved by an apparatus Its skills and attitudes play a role in how well it performs its tasks. The application of good governance is the primary challenge facing regional autonomy. In order to develop strong qualities, the application of good governance demands effective, responsive, hospitable, and adaptive apparatus performance (Mailoor dkk, 2017).

The existence of a relationship between local government apparatus performance and the adoption of good governance is supported by research Mailoor dkk (2017), Sari (2017), Dhiyavani (2017), Sadat (2019) It asserts that the execution of good governance is positively impacted by the effectiveness of local government apparatus. This implies that the advancement of good governance will be influenced by how well local government officials perform in providing public services. Based on this description, the hypothesis in this study is as follows:

H3 : Local government apparatus performance has a positive effect on the application of good governance

RESEARCH METHODS

This study is an example of an associative study using a quantitative methodology. This sort of research employs a causal link, wherein the Local government apparatus performance, the function of APIP, and the government internal control system all have an impact on the application of good governance.

Population and Sample

This study's population consisted entirely of employees of the inspectorate of Mataram City, totaling 47 people. This study used saturated sampling, often known as a census. According to Sugiyono (2018) A sampling method known as saturated sampling, often known as a census, involves selecting samples from the entire population.

Research Instruments and Data Analysis Techniques

The research instrument used is a questionnaire with each question measured using a Likert scale between 1 to 5. The lowest score (1) of the respondent's answer indicates the lowest statement answer, otherwise the highest score (5) indicates the highest statement answer. The method of data analysis was used with

the SmartPLS 3.0 application. Testing the measuring model (outer model) with validity test and reliability test.

RESULTS AND DISCUSSION

Validity Test

Convergent Validity

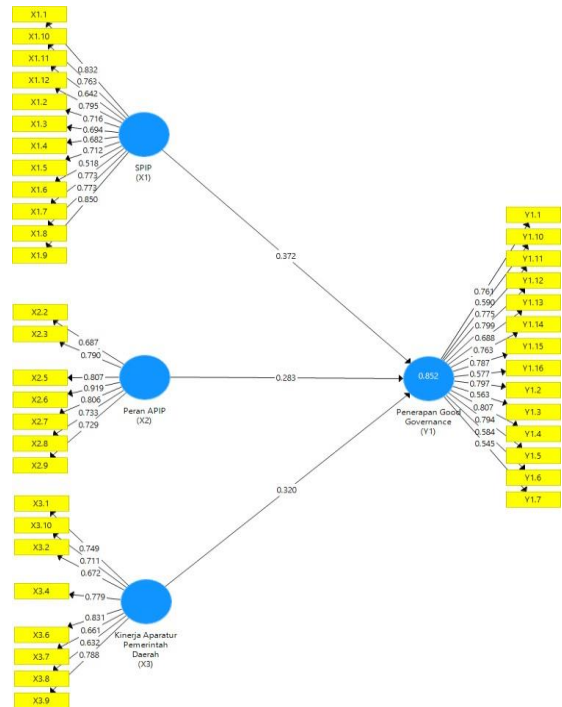


Figure 1. Structural Model After Elimination

Convergent validity tests in PLS with reflective indicators are assessed based on factor loading (correlation between item scores / component scores and construct scores) indicators that measure the construct. The higher the factor loading value, the more important the role of loading in interpreting the factor matrix. Rule of thumb usually used to measure convergent validity is outer loading > 0.7. However, in line with Chin (1998), a value for the

loading factor of 0.5-0.6 is still considered sufficient (Ghozali, 2015).

Reliability Test

The reliability test is demonstrated by cronbach's alpha

and composite reliability values. To be considered a reliable construct, the Cronbach's alpha value must be > 0.7 and the composite reliability must be > 0.7

Table 1. cronbach's alpha and composite reliability.

Construct	Cronbach's Alpha	Composite Reliability
Internal Control Systemthe Government (X1)	0.920	0.933
Role of APIP (X2)	0.894	0.918
Local GovernmentApparatus Performance (X3)	0.873	0.901
Implementation of Good Governance (Y1)	0.922	0.933

Hypothesis Test

Based on the data obtained from respondents through questionnaires, data processing have been done through PLS in accordance with data processing procedures. So that the results are obtained in the following table 2:

Tabel 2. Result for Inner Weight Path Coefficient (Mean, STDEV, T-Values)

Konstruk	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O /STDEV U)	P Values	T Table	Hipotesis	Keterangan
Sistem Pengendalian Intern Pemerintah (X1) -> Penerapan Good Governance (Y1)	0.372	0.394	0.182	2.047	0.041	1,67	H1	Diterima
Peran APIP (X2) -> Penerapan Good Governance (Y1)	0.283	0.295	0.112	2.520	0.012	1,67	H2	Diterima
Kinerja Aparatur Pemerintah Daerah (X3) -> Penerapan Good Governance (Y1)	0.320	0.297	0.162	1.976	0.049	1,67	H3	Diterima

Based on the findings of researchers' hypothesis testing about the impact of the internal control system the government on the adoption of good governance, the results show P values (0.041) t-table: 1,67. This clarifies why the theory, according to which the outcomes of internal control system the government have a significantly

favorable impact on the application of good governance, is accepted.

Based on the findings of researchers' hypothesis testing about the impact of APIP's involvement in the application of good governance, the results show P values (0.012) ttable: 1,67. This explains why the hypothesis, according to which the results of APIP's involvement have a significantly favorable impact on the adoption of good governance, is accepted.

Based on the findings of researchers' hypothesis testing about the impact of the effectiveness of local government apparatus performance on the application of good governance, the results show P values (0.049) t-table: 1,67. This explains why the concept, according to which the effectiveness of local government machinery has a notable beneficial impact on the application of good governance, is recognized.

DISCUSSION

Impact of SPIP (Internal Control System the Government) on Good Governance Implementation

Based on table 2 above, testing the first hypothesis reveals a positive significant association between the application of good governance and internal control system the government, as indicated by the t-statistics value of 2.047 above 1.67. Therefore, it is evident that the Inspectorate of Mataram City's application of good governance is significantly benefited by internal control system the government. Thus, it can be said that hypothesis 1 (H1) This affirms that the acceptance in terms of effective governance at the inspectorate of Mataram City is positively impacted by internal control system the government. This suggests that the reality of the execution of good governance will be higher the internal control mechanism in a government. If the leadership and all staff are committed to executing SPIP optimally and in line with the rules, it will encourage the achievement of good governance. As a result, the Inspectorate of Mataram plays an important role in efforts to achieve good governance in the city of Mataram OPD. These findings are further corroborated by respondents' responses to all of the following explanations of internal control system the government indicators:

- a. As many as 81% stated that the controlling environment where the respondents worked was running well and as many as 13% stated that the regulating environment was running quite well. This shows that the respondents' assessment of the regulating environment is good because some respondents are able to create and maintain a good environment at work so that it creates positive behavior and healthy management. Thus, the application of good governance in the inspectorate of Mataram City is achieved.
- b. A total of 77% stated that the respondents' assessment of risk assessment was well done and 20% stated that it was quite well done. This shows that some respondents' risk assessment is well done. Risk management has been effectively applied to meet organizational goals in adopting good governance, and risk identification have been done to recognize the hazards of both external and internal causes.
- c. Up to 76% of respondents said the control activities they worked on had been done well, and up to 18% said they had been done rather well. This demonstrates that the

identification of performance successes for each program activity has been carried out successfully, and that functions and tasks have been appropriately separated in order to ensure the smooth operation of internal control system the government, accordance to the respondents' assessment of control activities. Thus, the inspectorate of Mataram City successfully implements good governance.

- d. As many as 84% stated that the place where the respondents worked had information and communication were implemented systems well and as many as 11% stated that it was quite good. However, this shows that the inspectorate of Mataram City has implemented a reliable information system to facilitate carrying out responsibilities and has implemented good and open communication with the inspected OPD, partners, and internal supervisory apparatus for information regarding the inspection and supervision carried out. Thus, the application of good governance in Mataram City inspectorate.
- e. Up to 78% of people have monitored successfully

completed tasks, and up to 16% of people have monitored really effectively. This demonstrates that the monitoring of an activity has been implemented appropriately while conducting an inspection and that timely follow-up on the findings of an audit or review has been achieved. so that Mataram City's inspectorate will successfully execute good governance.

The discussion's The findings indicate that the application of good governance at the Mataram City Inspectorate is influenced by the government's internal control mechanism. This suggests that the five indicators in the internal control system the government variable can have the most impact on how well good governance is implemented.

The study's findings are also consistent with the Stewardship Theory, which holds that managers' and principals' interests are converging, indicating that both have a common objective with regard to the firm. The local government will construct an effective internal control system in this study to ensure effective governance (Manialup dkk, 2017). Whereas internal control system the government consists of five

components that were created and put into place to guarantee that the goals of internal control were satisfied. Internal controls include the control environment, risk assessment, control actions, information and communication, and monitoring.

This is in line with research conducted by Mailoor dkk (2017), Sari (2017), Amijaya (2019), Naura dkk (2019), Prabawa dkk (2020) and Wafa dkk (2020) which asserts that the execution of good governance is positively and significantly impacted by internal control system the government. As a result, good governance will be exercised inasmuch as the government's internal control mechanism is successful.

The influence Government's Role Internal Supervisory Apparatus (APIP) on the Application of Good Governance

Based on table 2 above, testing the second hypothesis shows because the connection between the role of APIP and the implementation of good governance is positively significant, because the tstatistics value > 1.67 is 2.520. As can be observed, the work of APIP has a positive and considerable impact on the implementation of good governance at the Mataram City Inspectorate. Thus, it can be said that hypothesis 2 (H2). This affirms that the Mataram City's inspectorate has

successfully implemented good governance as a result of APIP's work. This suggests that the greater an auditor's role in overseeing, the greater the achievement of good governance implementation. In this case, if the inspectorate of Mataram City carries out its function by conducting supervision through audits, reviews, evaluations and monitoring effectively and submitting supervisory reports on time, It will bring about good governance and effective risk control and management. So that the inspectorate of Mataram City has a big role in efforts in order to achieve good governance in OPDs in Mataram City. In addition, these results are also supported by respondents' answers from each indicator the role of APIP explained as follows:

- a. A total of 95% stated that APIP has carried out audit activities in the workplace properly. This shows that respondents stated that APIP has carried out audit activities such as performance audits and specific purpose audits properly in accordance with applicable principles, Values and choices must be made in order to successfully implement good governance.
- b. In addition, 94% stated that APIP had reviewed the government's performance agencies properly. This shows that almost all respondents

stated that APIP had reviewed performance of the audited agencies properly in accordance with established provisions, standards, plans, or norms. Thus, the application of good governance will be achieved in the inspectorate of Mataram City.

- c. As many as 81% stated that APIP had evaluated the activities carried out well and as many as 14% stated that APIP was good enough in evaluating the activities carried out. This shows that most respondents stated that APIP has evaluated the activities carried out properly, namely comparing the activity plan with the outcome of the activity and assisting in identifying the elements that affect whether agency actions are successful or unsuccessful. so that Mataram City's inspectorate will successfully execute good governance.
- d. As many as 67% stated that APIP had monitored the activities carried out well and as many as 22% stated that APIP was good enough in monitoring the activities carried out. This shows that most respondents stated that APIP in monitoring have been done properly, namely by assessing the progress of a

program to achieve predetermined goals. So that the application of good governance will be achieved in Mataram City inspectorate.

The discussion's data indicate that Inspectorate of Mataram City's application of good governance is influenced by the APIP role variable. This means that the four indicators contained in the APIP role variable are able to optimally influence the application of good governance.

This study's findings are also in line with Stewardship Theory, that the main goal of the steward is to provide the best utility to the principal to achieve organizational goals. This means that the inspectorate (steward) as an Internal auditors are extremely significant in organizational activity. The Inspectorate of Mataram City acts as a supervisory organization that can be trusted to act according to public interest by carrying out its responsibilities and functions. By carrying out the role as an effective APIP, it will realize an increase in good governance.

This is consistent with findings by Darmawiguna dan Mimba (2017), Mailoor dkk (2017), Setiawan dan Basuki (2018), Irwansyah dan Wulandari (2019) dan Nanda dkk (2019) which

claims that the use of good governance is positively and significantly impacted by the role of APIP. It is envisaged that by playing an effective role, it will ensure that local government affairs are implemented in a systematic, efficient, and successful manner way in compliance with statutory requirements and promote the development of a good, clean, and KKN-free government.

The Influence of Performance of Local Government Apparatus on the Application of Good Governance

Based on table 2 above, the third hypothesis was tested, and the results indicate think there is a link between the performance of local government apparatus and the adoption of good governance, as indicated by the t-statistics value of > 1.67 , or 1.976 . Therefore, it is clear that the effectiveness of local government institutions significantly and favorably influences the application of good governance at Inspectorate of Mataram City. Therefore, it can be concluded that hypothesis 3 (H3), which claims that the performance of local government apparatus has a favorable impact on the application of good governance in the inspectorate of Mataram City, is accepted. This implies that the realization of the application of good governance will be higher the better the performance of a government's local government

apparatus. There is no standard for achieving good performance because goals or targets serve as the defining characteristic of success in an organization. The ability to monitor, evaluate, and then fix failures in an organization's actions is one way to gauge the effectiveness of a performance. The application of good governance in Mataram City can, therefore, be impacted by goals or targets that serve as standards for performance and achievement as well as timeliness and a low error rate.

In addition, these results are also supported by respondents' answers from each indicator the role of APIP explained as follows:

- a. A total of 87.2% are good at determining inputs so that the application of activities can be done. This shows that respondents in determining inputs are good, namely the relationship between performance achievement and the program and are responsible for the obligations given to produce outputs. Thus, if the performance of the local government apparatus in determining inputs is good, the application of good governance will be achieved in the inspectorate of Mataram City.
- b. 78% have a good process for a program and 21% have a good enough process. This shows

- that respondents as apparatus have processes such as formulating technical policies, planning an activity by adjusting the regulations that have been determined properly to produce outputs. Thus, if the performance of the local government apparatus in producing a good process, the application of good governance will be achieved in the inspectorate of Mataram City.
- c. 77% were good at producing outputs from an activity or program and 19% were good at producing outputs. This shows that most respondents are good at producing outputs by making reports on each activity carried out. Thus, if the performance of the local government apparatus in producing good output, the application of good governance will be achieved in the inspectorate of Mataram City.
 - d. As many as 49% were able to determine good results to describe the output function and as many as 30% were good enough in determining the outcomes of an activity carried out. Nevertheless, this can be said to be quite good because most respondents as apparatus are good enough in determining the results of the activities carried out to describe the output function. It can be concluded that the performance of the local government apparatus in describing the outcomes of the activities carried out well will realize good governance in Mataram City inspectorate.
 - e. As many as 53% have received very good benefits obtained based on the outcomes of the activities carried out and as many as 36% have been quite good at getting the benefits obtained based on the outcomes of the activities carried out. However, some respondents as apparatus have sufficiently described the benefits obtained from the performance carried out so that the application of good governance is achieved in Mataram City inspectorate.
 - f. As many as 84% have had a good impact from the activities carried out. This demonstrates that the success of the responders' performance as an apparatus has a positive influence on the application of good governance in Mataram City inspectorate.
- The findings of this argument reveal that the Inspectorate of Mataram City's implementation of

good governance is influenced by the varying performance of local government apparatus. This implies that the six indicators in the performance variable of the local government apparatus can have the greatest impact on how successfully good governance is implemented.

This study's findings are also consistent with the stewardship theory, which states that when the civil apparatus is able to complete work on schedule with clean work results, minimal errors, as well as in accordance with the work objectives that have been made, it will result in a dependable and professional bureaucracy that is effective, productive, and offers topnotch community service. The application of good governance principles can be done as a kind of assistance in the improvement of the caliber of human resources with effective apparatus performance.

This is consistent with findings by Mailoor dkk (2017), Sari (2017), Dhiyavani (2017), Sadat (2019) It asserts that the execution of good governance is positively and significantly impacted by the effectiveness of local government apparatus. By putting good governance into practice, it will result in excellent government traits by enhancing the quality of human resources to be more

highperforming and productive as good governance actors.

CONCLUSION

It is possible to draw the following conclusions from the explanation given in the preceding chapter: 1) Internal control system the government has a favorable and significant impact on the application of good governance in the inspectorate of Mataram City. 2) The Inspectorate of Mataram City is better able to implement good governance thanks to APIP's involvement. 3) The application of good governance in the inspectorate of Mataram City is positively and significantly impacted by the operation of local government apparatus.

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