The Effect of The Implementation of Good Governance and Internal Control on The Performance of Local Government Financial Management in Palopo City

Aulia Ihfa Sabnur[1*], Halim Usman[2], Rifqa Ayu Dasila[3*]

[1*,2,3] Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Palopo, Indonesia

Corresponding Author: auliahsabnur24@gmail.com[1)]*

Abstract: Financial management in local governments plays a crucial role in achieving development goals and improving the welfare of local communities. To achieve optimal performance in financial management, local governments are expected to adopt good governance principles and implement an effective internal control system. This study aims to analyze the impact of the implementation of good governance and internal control on the financial management performance of local governments in Palopo City. A quantitative method was used with data collected through questionnaires distributed to 50 employees at the Regional Financial and Asset Management Agency (BPKAD) and the Inspectorate of Palopo City. The results of the study indicate that internal control and the implementation of good governance have a positive effect on financial management performance.

Introduction

Financial management in local governments plays a very important role in achieving development goals and improving the welfare of local communities. To realize optimal performance in financial management, local governments are expected to adopt the principles of good governance, as well as implement an effective internal control system. The implementation of good governance aims to ensure transparency, accountability, participation, and fairness in the use of public resources. (Mirnawati, Sudarman Mersa, Wahyu Widodo, 2022). In addition, the existence of a strong internal control system plays a role in preventing fraud, ensuring the accuracy of financial statements, and increasing the efficiency and effectiveness of local government operations.

Governance and internal control systems have an important contribution in maintaining the integrity and effectiveness. of local government financial management, it is required to be more transparent to the public as stated in Law Number 14 of 2008 and Law Number 25 of 2009 concerning Public Information Disclosure, therefore from the two laws it

is emphasized that public information disclosure must be more transparent so that the public can seeing that public funds are managed correctly and on target.

However, in the field, this shows that the application of ideal financial management principles is not optimal (Anis, 2019). Problems such as misuse of funds, management inefficiency, and lack of transparency still often occur. Therefore, it raises questions about how effective the implementation of good governance and internal control systems is in supporting local government financial management. In Palopo City, This challenge is also a significant issue, especially in ensuring that regional financial management runs efficiently, effectively, and accountably. The public often complains about the lack of financial information disclosure and inaccurate budget allocation, which leads to a low level of trust in government officials. This phenomenon shows that the implementation of good governance and effective internal control is the key to overcoming problems in regional financial management. Therefore, this study aims to analyze the extent to which these two factors can affect the performance of local government financial management in Palopo City.

Good governance is a determining factor in managing local government finances just like the research conducted (Rahman & Rachman, 2021b). entitled "The Effect of the Implementation of Good Governance and Internal Control on the Performance of Local Government Financial Management in Makassar City" which stated that good governance has a positive effect on regional financial management in BPKAD in Makassar City although there are still several aspects that need to be improved.

In addition to good governance, another factor that affects government performance is internal control research from (Irene Sekar Lintang Christy, 2020) this study presents the results that government internal control has a negative and insignificant impact on performance. On the other hand, the internal control system also has an important role to ensure that financial management runs in harmony with the rules and policies that have been affirmed. This topic is also important because many Previous research has shown that the implementation of good governance and internal control has a positive influence on financial management, but its implementation is often not optimal. By taking a study in Palopo City, this research is expected to make a practical contribution in helping local governments improve financial management performance, as well as provide recommendations to improve future policies. Effective internal controls help prevent and detect fraud, protect government assets, and improve financial reporting accuracy and barriers. The Government of Indonesia, through Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP), has established an obligation for government agencies to implement an internal control system in their operations (Juhria et al., 2023).

Based on the research that has been conducted, therefore this researcher aims to learn more about the performance of regional apparatus in implementing the principles of good governance and the extent to which the implementation of internal control is carried out as much as possible or not with a focus on the Regional Financial Management Agency (BPKAD) and the Inspectorate in Palopo City. It is hoped that this study can provide more specific insights into the role of BPKAD and the Inspectorate in improving the quality of regional apparatus performance and the application of good governance principles as well as providing appropriate recommendations to overcome existing challenges.

Literature Review

Agency Theory

Agency theory According to Jensen & Meckling, 1976, there is a contractual relationship between the principal of the people and the agent (government) of the principal assigns the task to the agent to manage state budget resources for the benefit of the general public. However, conflicts of interest may arise because the agent may prioritize personal interests. Therefore, it is important to implement good governance to minimize these conflicts through mechanisms of transparency, accountability, and community participation. The implementation of good governance encourages a better financial management system where information disclosure and accountability increase the efficiency and effectiveness of budget management. For example, transparency allows people to know how their budgets are being managed, while accountability ensures that governments are accountable for the use of public funds.

Good Governance

Good governance, or good governance, reflects the concern for reform in all government institutions. This concept includes a government governance system that is considered very good based on certain criteria. Usually, indicators that are often used to assess government performance include transparency, accountability, responsiveness, accountability, responsiveness, effectiveness, efficiency, and participation. In addition to being applied in the government, this concept can also be used by corporate entities. (Rahman & Rachman, 2021b).

Good governance refers to good governance practices, which are recognized as the key to success in managing organizations, including government organizations. The principles of good governance include transparency, accountability, public participation, effectiveness, and fairness. In the context of local government, the application of these principles aims to increase public trust and efficiency in resource management, especially in the financial sector (Cahyono & Indartuti, 2022). This can reduce the practice of abuse of authority and strengthen public scrutiny of financial management. With good governance, local governments can also ensure the use of the budget on target, as well as improve the quality of public services.

Internal control

Internal control contains organizational hierarchies, methodologies and actions, including coordinating the management of organizational assets, verifying the accuracy and reliability of accounting data, encouraging efficiency and encouraging policies in management. (Husna & Novita, 2021).

Internal management can be classified as a process that involves the use of human resources and information technology that is designed to help the organization achieve its goals. This process also functions to direct, monitor, and evaluate the use of organizational resources. (Makatita, 2022). In addition, internal control also has several main objectives, such as protecting organizational assets, ensuring the reliability of financial statements, increasing operational efficiency, and supporting compliance with management policies. (Arifin & Sinambela, 2021).

Financial management performance

The performance of financial management reflects the ability of a region to collect and manage various sources of local revenue to meet the needs and ensure the smooth implementation of the government system. (Rahman & Rachman, 2021b).

The performance of regional financial management also reflects the ability of a region to manage its assets through a record of agreements that occur during one fiscal year and is presented in the form of annual financial statements. Good financial management is one that is carried out in accordance with applicable regulations and standards. (Rahman & Rachman, 2021a). The performance of local government financial management includes the extent to which local governments are able to manage finances effectively, efficiently, and accountably. These performance measures include accuracy in budget planning, reporting accuracy, and regulatory compliance (Sari et al., 2022).

Good governance and Financial Management performance. The application of good governance principles such as transparency and accountability is believed to increase the efficiency and effectiveness of financial management. Good governance ensures tighter oversight and reduces the likelihood of fraud in the use of the budget. (Nada & Khoiriawati, 2022)

H1: The effect of the implementation of good governance has a positive effect on the performance of local government financial management in Palopo City.

Internal Control and Financial Management Performance. interrelated, where internal control plays a role as a monitoring process that is carried out continuously to supervise local government operations. Accessibility refers to the provision of easy access to information for the community. When local governments routinely publish financial reports through various platforms, such as print media, radio, television, and website funds, this can improve the quality of accountability and accountability in regional financial management. (Mulyanto et al., 2020)

H2: Internal control has a positive effect on the performance of local government financial management in Palopo City.
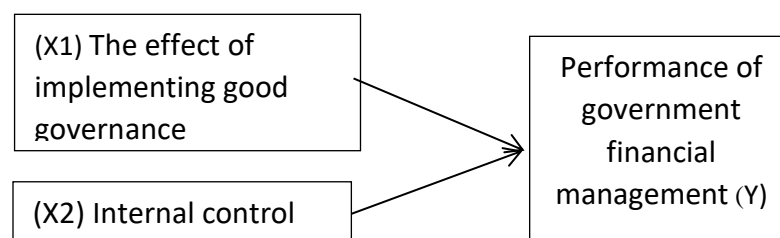
Research Method

Figure 1. Conceptual Framework

Location and object of research

The research method used in this journal is a quantitative method. Which is where this method has to analyze the causality relationship between research variables, or to analyze how one variable affects other variables. This research will be conducted at the BPKAD office and the Inspectorate office in Palopo city where this research will be carried out by distributing questionnaires to employees or officials in the BPKD office and the Palopo City Inspectorate office.

Data source

The data used in this research came from primary data obtained through the distribution of questionnaires containing a number of questions to be answered by the

respondents. Data analysis was carried out using a statistical approach in the form of multiple linear regression with SPPS rocks. This approach is used to evaluate the extent to which each variable is dependent. (Rahman & Rachman, 2021b).

The regression model can be written as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \epsilon$$

Where:

- Y = Financial Management Performance
- X1 = *Good Governance*
- X2= Internal Control
- β1 and β2 are the regression coefficients for each independent variable
- α is a constant, and ε is an error term

This study applies a measurement technique using indicators for each variable. In assessing the implementation of good governance, the indicators used include participation, legal sovereignty, transparency, responsiveness, orientation to consensus, fairness, effectiveness, and efficiency, accountability, and strategic vision. In addition, the internal control approach involves indicators such as the control environment, risk assessment, control activities, communication and information, and internal control monitoring. To measure the performance of regional financial management, money value indicators are used that include economic aspects, efficiency, and effectiveness**.**

Population and sample

The populsion covered by this study is all BPKAD employees and the Inspectorate in Palopo City. The sample technique practiced was purposive sampling. With the sample criteria, namely employees who work in BPKAD and inspectorate employees in the city of Palopo, who have a clear understanding and knowledge of the performance of regional health management. The expected sample size is 50 respondents.

Data analysis techniques

In this study, the data analysis techniques used are multiple linear regression tests, validity tests, and reality tests as follows:

a. *Multiple linear regression*

The multiple linear regression test is a statistical analysis method used to measure the influence of more than one independent variable (X) on one dependent variable (Y). This technique is often used to understand the relationships between variables and predict the value of dependent variables based on the values of independent variables. The significance test in this study is the t-test that measures the influence of each independent variable on the dependent variable partially. Meanwhile, the f test tests all independent variables together has a significant influence on the dependent variable. The determination coefficient test measures how much an independent variable is able to explain the variability of an independent variable. Values range from 0 to 1. The higher the value, the better the model will explain the data.

b. *Validity test*

The validity test assesses the validity of the research outcomes, ensuring that the findings represent the truth despite variations among the respondents used as test

subjects. In research, validity is determined through a precise measurement process. A measurement instrument is considered valid if it accurately measures what you want to measure. To determine whether the suatukusioner is valid, it is very important to conduct a validity test. (Mulyanto et al., 2020).

c. *Reality test*

Reliability tests are very important to assess the indicators of the forecaster, to determine whether the forecaster can be considered reliable. A measurement instrument is considered reliable if it has high reliability. If the instrument can be used and the results can be anticipated, the measurement instrument is effective in maintaining consistency, killing that the results obtained are reliable. If used repeatedly, the instrument produces similar results that lead to the next aspect of precision or accuracy. (Nada & Khoiriawati, 2022).

d. *Classical Assumption Test*

The classical assumption test aims to ensure that the regression model meets the basic assumptions of the analysis method so that the results are valid and reliable. The following are the types of classic assumption tests used in this study.

1. *Multicollinearity Test*

The multicollinearity test functions to identify whether there is a significant association in the independent variable anatra in the proposed regression model. When a strong correlation is detected, it raises a multilinearity problem that needs to be addressed. (Rahmawati & Rusli, 2016).

2. *Heteroscedasticity Test*

Heteroscedasticity Test To ensure that the residual variance or error is homogeneous (constant) across observations. Heteroscedasticity occurs when the variance of the error is not high across the entire range of values of the independent variables.

Result and Discussion

Results

In this section, the researcher will present the results that have been obtained from the processing of research data that has been carried out at the Palopo City BPKAD office and the inspectorate office. This study aims to determine the influence of the implementation of good governance and internal control on the performance of local government financial management in Palopo City, the researcher analyzes data using various statistical tests to ensure the validity, reality, and influence of each variable on the performance of local government financial management in Palopo City. The following are the achievements of the analysis obtained.

Descriptive analysis

Table 2. Results of descriptive analysis

	N	Minimum	Maximum	Mean	Std. Deviation
Penerapan_Good_Governance	50	24	50	40,38	4,314
Pengendalian_Internal	50	35	50	41,42	3,031
Kinerja_Pengelolaan_Keuangan_Daerah	50	29	45	36,48	3,092
Valid N (listwise)	50				

Source:spps 25

The descriptive analysis provides an overview of the distribution of data carried out in the study based on the results of the descriptive analysis in the table above The average value shows that the overall level of good governance implementation is at 40.38, internal control with an average value of 41.42, and regional financial management performance with an average value of 36.48. The small standard deviation in all three variables indicates that the data are fairly consistent and do not have large deviations from the mean. The standard deviation value for each variable showed that the largest deviation was found in the good governance implementation variable (4.314) which showed a considerable difference in the level of good governance implementation among the respondents.

Validity Test

Table 3. Validity Test Results

Variable	Question items	R Count	R table	Status
Implementation of good governance (X1)	X1	0,871	0,279	Valid
	X2	0,704	0,279	Valid
	X3	0,722	0,279	Valid
	X4	0,645	0,279	Valid
	X5	0,757	0,279	Valid
	X6	0,527	0,279	Valid
	X7	0,819	0,279	Valid
	X8	0,422	0,279	Valid
	X9	0,352	0,279	Valid
	X10	0,818	0,279	Valid
Internal control (X2)	X1	0,771	0,279	Valid
	X2	0,588	0,279	Valid
	X3	0,671	0,279	Valid
	X4	0,708	0,279	Valid
	X5	0,642	0,279	Valid
	X6	0,501	0,279	Valid
	X7	0,628	0,279	Valid
	X8	0,683	0,279	Valid
	X9	0,650	0,279	Valid
	X10	0,711	0,279	Valid
Regional management performance (Y)	X1	0,768	0,279	Valid
	X2	0,614	0,279	Valid
	X3	0,522	0,279	Valid
	X4	0,369	0,279	Valid
	X5	0,692	0,279	Valid
	X6	0,612	0,279	Valid
	X7	0,662	0,279	Valid
	X8	0,702	0,279	Valid
	X9	0,420	0,279	Valid

Source:spps 25

All items in the variables Good Governance (X1), Internal Control (X2), and Regional Financial Management Performance (Y) have an r value that exceeds the r value of the table (0.279). This shows that each question item in the questionnaire is validated and effectively measures the intended construct.

Reliability test

Table 4.Reality test results

Variable	Cronbach's Alpha	Kriteria	N of Items
Implementation of Good Governance (X1)	0,836	0,70 (Reliabel)	10
Internal Control (X2)	0,850	0,70 (Reliabel)	10
Regional Financial Performance (Y)	0,754	0,70 (Reliabel)	9

Source:spps 25

This variable measurement instrument is very reliable because Cronbach's Alpha value ≥ 0.80. This shows that the items in the Good Governance Implementation variable have very satisfactory internal consistency.

Classical assumption test
Normality test
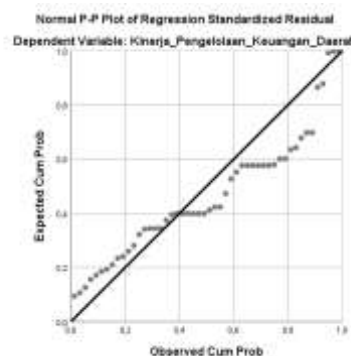The test used is Normal P-P Plot

Figure 2. Normal P-P Plot Results

From the results of the Normal P-P Plot test, it shows a pattern of point distribution that follows a diagonal line, which indicates that the residual data tends to follow the normal distribution visually.

Multicollinearity Test

Table 5. Multicollinearity Test Results

Variable	Tolerance	VIF (Variance Inflation Factor)
Implementation of Good Governance (X1)	0,728	1,373
Internal Control (X2)	0,728	1,373

Source: spps 25

Based on the results of the multicollinearity test, the tolerance value of the two variables (X1 and X2) is 0.728 and the VIF is 1.373. Since the Tolerance > 0.1 and the VIF < 10, it can be ensured that multicollinearity does not occur among the independent variables.
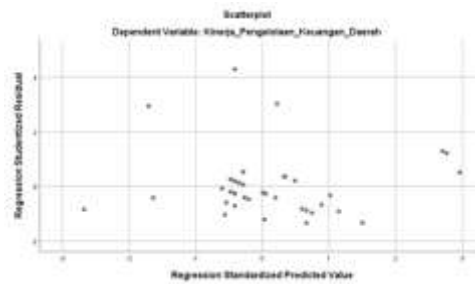
Heteroscedasticity test

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Figure 3. Heteroscedasticity Test Results

Based on the findings of the Glejser test and the scatterplot examination, it turns out that there is no heteroscedasticity problem in the regression model. Residual variance is constant (homoskedasti), which supports the validity of the regression analysis performed.

Multiple linear regression
Hypothesis test

A statistical technique known as multiple linear regression explores the relationship between one dependent variable (Y) and an independent variable. This model is used to determine how much influence independent variables have on dependent variables, as well as to anticipate the value of dependent variables based on the value of independent variables. In the table above, multiple linear regressions are illustrated in this study.

Table 6. Summary of multiple linear regression test results

$$Y = \alpha + \beta_1 X1 + \beta_2 X2 + \varepsilon$$
$$Y = 5{,}973 + 5{,}973 + 0{,}600$$

Variabel	Coefficient	t-statistic	Sig
Konstanta	5,973	1.348	0.184
X_1	0,140	1.618	0.112
X_2	0.600	1,618	0.000

N = 50
R^2 = 0.504
Adj.R^2 = 0.483
F_Statistic = 23.868 Sig = 0.000

The dependent variable is Financial Management Performance and the independent variable is the Implementation of Good Governance and internal control.

Significance at $\alpha = 0.05$
X1 refers to the implementation of good governance, X2 refers to internal control and, Y is the performance of financial management. Symbol α represents constant; while $\beta1$ and $\beta2$ are regression coefficients for independent variables

From the results of the multiple linear regression test, it can be seen that Internal Control (X2) is a significant factor that positively affects the Regional Financial Management Performance.while the Implementation of Good Governance (X1) has a positive but not significant influence on the Regional Financial Management Performance.This regression model explains most (50.4%) of the variability in regional financial performance, which shows that the model is quite strong even though there are other external factors that contribute to the Affect.

Test Results t

The vertical test (t-test) is used to identify independent variables, the influence of good governance and internal control, and influence on dependent variables, namely, the performance of local government financial management. Through the t-test, it can be reviewed whether each independent variable has a positive or significant influence on the performance of local government financial management and which variable makes a major contribution to the model, with a significance level (< 0.05). The vertical test (t-test) is used to identify independent variables, the influence of good governance and internal control, and influence on dependent variables, namely, the performance of local government financial management. Through the t-test, it can be reviewed whether each independent variable has a positive or significant influence on the performance of local government financial management and which variable makes a major contribution to the model, with a significance level (< 0.05).

The results of the t-test show that the Implementation of Good Governance (X1) leads to a coefficient value of Good Governance Implementation of 0.140 with a total significance value of 0.112 greater than 0.05, therefore it is stated that it does not have a significant effect on the Performance of Regional Financial Management (Y) because the p-value is higher than 0.05 (0.112). So it can be concluded that the effect of the implementation of good governance has a positive but not significant effect on the performance of financial management in Palopo City. This insignificance also indicates that the implementation of good governance has not fully become the main factor that determines the performance of regional financial management in Palopo City.

Internal Control (X2) showed a significant influence on the performance of regional financial management (Y), with a coefficient value of 0.600 and a significance level of 0.000. Because the p-value is smaller than 0.5 (0.000). It can be concluded that X2 has a positive and significant influence on Y. This implies that the implementation of internal control in Palopo City is managed transparently and in accordance with applicable regulations.

Test Results f

The multiple linear regression model involving the Implementation of Good Governance and Internal Control simultaneously has a significant impact on the Regional Financial Management Performance, as proven by the F test showing p-value = 0.000 and the F-value = 23.868. Which means that even though the variables of the implementation of good governance individually do not have a significant effect on the performance of regional financial management, if combined together with the internal control variables, these two independent variables can improve the performance of regional financial management in Palopo City.

Determinant Coefficient Test Results

The determinant coefficient test is used to measure how well the regeresis model explains the variation in the data, the higher the value, the better the model can explain the relationship between independent and dependent variables. R^2 also helps assess model completeness, relationship strength, and prediction accuracy.

The results of the determination coefficient test showed that the R Square value was 0.504. This implies that 50.4% of the variation in the performance of regional financial management can be explained by independent variables, namely the implementation of

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good governance and internal management. Meanwhile, the remaining 49.6% were influenced by other factors that were not included in this research model.

DISCUSSION

This study examines the influence of the implementation of good governance and internal management on the performance of local government financial management in Palopo City. Good governance refers to the application of good governance principles such as transparency, accountability, participation, fairness, and effectiveness in managing public resources and Internal control plays an important role in creating a work environment that complies with applicable rules and standards, protects assets, and improves the reliability of financial statements.

From the results of the first hypothesis test that the implementation of good governance in Palopo City has a positive impact on the performance of regional governance management through several main principles. Transparency encourages clarity of information related to the use of the budget, which increases public trust and the efficiency of public fund management. Accountability ensures that government officials are responsible for the management of the budget, thereby strengthening compliance with regulations In addition, public participation allows the public to participate in monitoring to ensure that the budget is managed as needed and to eliminate irregularities. Efficiency, and enforcement of legal rules also play an important role in preventing abuse of law and maintaining order in budget management.

The transparency indicator is the most dominant dimension in shaping the implementation of good governance which can allocate the use of the budget fairly so that it can be enjoyed by all groups of people without discrimination in the provision of services. The results of this study support the concept of agency theory which highlights the relationship between the people as the principal and the government as an agent. In the context of this theory, conflicts of interest often arise when the government is not transparent or responsible for the management of public funds The implementation of good governance helps minimize these conflicts through transparency, accountability, and participation. The results of this study are in line with a study conducted by (Rahman & Rachman, 2021a) entitled "The Effect of the Implementation of Good Governance and Internal Control on Financial Management Performance in BPKAD in North Sumatra Province" which states that good governance has a positive effect on regional financial management.

As for the results of the second hypothesis test regarding internal control, the results of this study have results that have a positive effect on financial performance, Effective internal control involves control activities such as auditing and monitoring, this helps to detect and prevent fraud or budget abuse, which ultimately contributes to the improvement of financial performance A good control process minimizes the risk of administrative errors and ensures that resources are used efficiently. This helps to increase effectiveness in achieving organizational goals. The positive influence of internal control on the performance of financial management in Palopo City is due to its ability to create a transparent, accountable, and standardized work environment. This system not only helps prevent deviations but also ensures that every financial decision supports the achievement of regional development goals efficiently and effectively.

The most dominant dimension in shaping internal stability is in risk assessment and monitoring indicators, helping to improve the efficiency of budget management, prevent deviations, and ensure the accuracy of financial statements. These results are in accordance

with agency theory, where a good internal control mechanism is able to minimize the risk of conflicts of interest and ensure agents act in accordance with the interests of the principal. The high contribution of internal control also reflects the importance of a well-planned control structure in managing regional finances in an accountable and effective manner. Maintaining and strengthening the internal control system, especially in the aspects of risk assessment and monitoring, is very important to ensure that financial management runs according to the rules and targets. This research is in line with research conducted by (Nada & Khoiriawati, 2022) entitled "The Influence of Good Governance and Internal Control on the Performance of Village Government Apparatus in Wonodadi District." Which also stated that inertnal control has a positive effect on regional financial management.

Therefore, it can be seen that the combination of good governance and internal control over the performance of regional financial management can complement each other. Good governance provides a framework for transparency and accountability, while internal controls ensure that its implementation runs well. These results reinforce the importance of synergy between good governance principles and internal control systems to improve efficiency, accuracy, and accountability in regional financial management.

Conclusion

This study shows that the implementation of good governance has a positive influence on the performance of local government financial management in Palopo City, although the influence is not statistically significant. This indicates that good governance principles, such as transparency, accountability, and participation, have been implemented but need to be optimized to have a greater impact. Meanwhile, internal control has proven to have a positive and significant influence on financial management performance. Effective internal control systems, such as risk assessment, monitoring, and control activities, have helped improve the accuracy of financial statements, the efficiency of budget use, and prevent deviations. Overall, the combination of the implementation of good governance and internal control plays an important role in improving the performance of local government financial management. However, optimizing the implementation of both needs to continue to be carried out to ensure more efficient, transparent, and accountable financial management. This research contributes to enriching academic literature, providing input for policymakers, and raising awareness of the importance of good internal governance and control in the public sector.

The importance of improving the implementation of good governance, local governments need to improve aspects of transparency, participation, and accountability through apparatus training and the application of information technology to publish financial reports more widely. It is necessary to strengthen the Internal Control System Training and develop a more effective internal control system. The government also needs to strengthen internal policies to support the sustainability of financial management. Better Public Supervision The government must open up space for public participation through public discussion and a transparent complaint mechanism to increase public confidence in regional financial management. For this reason, suggestions are needed for future researchers to explore other factors such as organizational culture, leadership style, and technological innovation in regional financial management.

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