

The Effects of Good Governance and Internal Control Systems on Government Performance: An Empirical Study in Madiun Regency

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ABSTRACT

This study aims to: (1) analyze the effect of good governance on the performance of the Madiun Regency Government, (2) analyze the effect of the internal control system on the performance of the Madiun Regency Government, and (3) analyze the joint effect of good governance and the internal control system on the performance of the Madiun Regency Government. The study population included all government offices within Madiun Regency, with a total of 18 offices. The sample was selected using a purposive sampling technique, consisting of 36 leaders from these offices. Data were analyzed using multiple linear regression with the SPSS program. The results indicate that good governance does not have a significant effect on government performance. In contrast, the internal control system was found to have a significant positive effect on performance. Furthermore, good governance and the internal control system jointly have a significant effect on the performance of the Madiun Regency Government.

Keywords: *Good Governance, Internal Control, Government Performance, Public Sector*

INTRODUCTION

Law No. 32 of 2004 regarding Regional Government requires local governments to manage governmental issues with more effectiveness, efficiency, and accountability. Local governments must uphold performance that prioritizes public interests by delivering optimal service. Government Regulation (PP) No. 13 of 2019 stipulates that "local government performance is the outcome of an output, quantifiable in the administration of governmental affairs in accordance with the authority's responsibilities within a designated timeframe."

However, achieving quality performance remains a challenge. According to Rohayatin et al. (2017), factors contributing to the suboptimal quality of public services include human resources, bureaucratic organizational apparatus, management procedures, mindset, organizational performance, bureaucratic culture, bureaucratic innovation and information technology, bureaucratic behavior, service systems and strategies, transactional leadership, adaptive organizational structures, corrupt organizational behavior, weak policy implementation, the lack of good governance principles, and bureaucratic communication. Supporting this, Nababan (2023) reported that "37 out of 77 central government performance indicators in the 2022 fiscal year did not meet their targets, caused by the strategic objectives of ministries and government institutions not yet being result-oriented." This situation indicates a need for a paradigm shift within the government.

To achieve effective governance, the government must implement a transparent and authoritative administration. The National Institute of Public Administration (LAN) asserts that good governance is characterized by robust and accountable state administration that is both effective and efficient, fostering positive synergistic interactions among the state, private sector, and society (Sedarmayanti, 2017). Effective governance is anticipated to address several issues in governmental administration to enhance public services (Harianto

& Baru, 2017: 1). Prior research has produced inconclusive results; certain studies assert that effective governance substantially impacts the performance of government agencies (Nasir & Gunawan, 2020; Epriliani, 2022), but others suggest it lacks a significant effect (Rahmani, 2023; Sari et al., 2025).

An Internal Control System is crucial for guiding governance towards its intended goals. PP No. 60 of 2008 delineates an Internal Control System as a comprehensive process of ongoing actions and activities executed by management and all personnel to furnish reasonable assurance for the attainment of organizational objectives through effective and efficient operations, reliability of financial reporting, protection of state assets, and adherence to laws and regulations. The establishment of an SPI within an organization is anticipated to mitigate discrepancies that may jeopardize the entity, including both intentional and inadvertent fraud. Analogous to effective governance, previous studies on the influence of Internal Control System on governmental performance exhibit inconsistent outcomes. Certain research indicate that SPI positively and significantly impacts government agency performance (Nasir & Gunawan, 2020; Rahmani, 2023; Sari et al., 2025), but others conclude that it does not significantly affect government performance (Epriliani, 2022; Rahmani, 2023).

Based on the background outlined above, the research questions for this study are formulated as follows:

1. Does good governance have a significant effect on the performance of the Madiun Regency Government?
2. Does the internal control system have a significant effect on the performance of the Madiun Regency Government?
3. Do good governance and the internal control system simultaneously have a significant effect on the performance of the Madiun Regency Government?

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Madiun Regency

Madiun Regency is located in the western part of East Java Province. Its administrative area comprises 15 districts, 8 urban villages, and 198 rural villages. The regional government structure of Madiun Regency consists of the Regional Secretariat, Staff Experts, the Regional People's Representative Council (DPRD) Secretariat, the Inspectorate, and 18 regional agencies.

The regency spans an area of 1,010.86 km², composed of 40% forest, 39% rice fields, plantations, and dryland farms, and the remaining 21% for other uses. According to data, the population is 754,497, consisting of 373,444 males and 381,053 females. The working-age population is 611,013. The population density is 13,918 people/km², with Geger District being the most densely populated at 1,817 people/km² and Sawahan District the least dense at 117 people/km². Based on the Madiun Regency Population Census in September 2020, the population was recorded at 744,350, with 375,442 females and 368,908 males.

Agency Theory

Agency Theory, introduced by Jensen and Meckling (1976), posits that it "is concerned with resolving problems that can exist in agency relationships due to unaligned goals or different aversion to risk." This relationship is formalized through a contract "between one

or more persons (the principal(s)) and another person (the agent) to perform some service on their behalf which involves delegating some decision-making authority to the agent" (Jensen & Meckling, 1976).

In the context of local government, Agency Theory explains that the public acts as the principal who grants a mandate and has the right to demand accountability from the government (the agent) managing public financial resources. This relationship is characterized by an implicit social contract between the citizens and the government, which demands accountability, transparency, and effectiveness in the management of public funds.

Local Government Performance

Performance illustrates the level of achievement in the implementation of a program, activity, or policy in realizing the organization's targets, objectives, mission, and vision as outlined in its strategic scheme (Bastian, 2006). "Performance measurement involves the activity of establishing a set of performance measures or indicators that provide information, enabling public sector work units to monitor their performance in producing outputs and outcomes for the public" (Mahmudi, 2015). Performance can only be assessed if an individual or group has pre-established success criteria. These criteria are the goals or targets to be achieved (Mahsun, 2015).

"The measurement of public sector organizational performance can assist public managers in organizational control, evaluating the achievement of strategic performance through financial and non-financial performance benchmarks, complemented by a system of rewards and punishments" (Mardiasmo, 2009; Halim & Kusufi, 2016:121). As part of the Government Agency Performance Accountability System (SAKIP), performance measurement is a crucial stage for comparing performance targets with the results achieved through the execution of programs and activities.

According to the Financial Education and Training Agency (BPPK, 2008), the key elements of performance-based budgeting are:

- a. Performance Measurement: Clearly defining programs and activities with indicators; establishing adequate information systems; involving external (independent) parties; and measuring strategic performance (key performance indicators).
- b. Rewards and Sanctions: Applying incentives for achieved performance and sanctions for failure; implementing efficiency savings; and withholding revenues received by an institution.
- c. Performance Contracts: Clearly defining the services being contracted and the authority granted to the ministry/agency to manage its resources.
- d. External and Internal Control: Separating control institutions from budget user agencies; controlling inputs, outputs, and outcomes; and conducting controls both before and after the budget is used.
- e. Management Accountability: Adhering to the basic principle that budget user managers must be given full autonomy but are held accountable for achieving the desired outputs.

Good Governance

As the primary actor in implementing good governance, the government is required to provide more transparent and accurate accountability. This is increasingly important in the current reform era through the empowerment of control institutions as a counterbalance to

government power. Implementing good governance practices can be carried out in stages according to the capacity of the government, civil society, and market mechanisms. According to Article 3 (d) of Law No. 14 of 2008, the objective of good governance is to realize a well-administered state, one that is transparent, effective, efficient, accountable, and responsible.

Internal Control System

According to Government Regulation (PP) No. 60 of 2008, Article 1, Paragraph (1), the Internal Control System (SPI) is an integral process of continuous actions and activities undertaken by leadership and all employees to provide reasonable assurance for the achievement of organizational objectives through effective and efficient operations, the reliability of financial reporting, the safeguarding of state assets, and compliance with laws and regulations. Government agency leaders are obligated to create and maintain a control environment that fosters positive and conducive behavior for the implementation of the internal control system within their work environment (PP 60/2008).

Theoretical Framework

Based on the background elaborated in the previous sections, the theoretical framework for this research is formulated as follows. The study posits that the implementation of Good Governance and an effective Internal Control System (SPI) are critical factors that directly influence the Performance of the Madiun Regency Government. These constructs are derived from agency theory, which underscores the necessity for accountability and control in the relationship between the public (principal) and the government (agent).

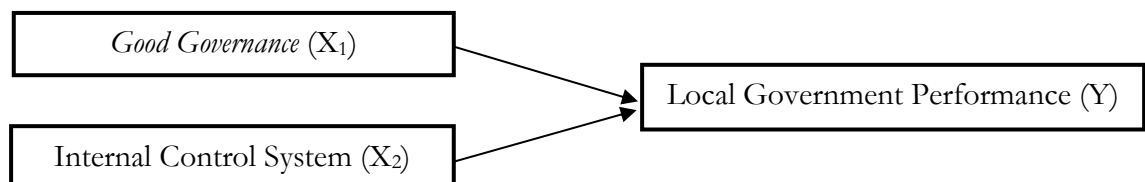


Figure 1 : Theoretical Framework

Hypotheses

The research hypotheses are formulated based on the background and theoretical framework as follows:

H1: Good governance has a positive and significant effect on Government Performance.

H2: The internal control system has a positive and significant effect on Government Performance.

METHODS

Research Design and Approach

This study employs a quantitative method with an inferential approach. Quantitative research is a method grounded in the philosophy of positivism, used to investigate specific populations or samples. Data collection is carried out using research instruments, and the data analysis is quantitative/statistical in nature to test predetermined hypotheses

(Sugiyono, 2017). Furthermore, inferential research aims to analyze relationships between variables through hypothesis testing, with conclusions that extend beyond the immediate quantitative data (Sembiring et al., 2024).

Population and Sample

The research population comprises all 18 government offices (*Dinas*) in Madiun Regency. The research sample was selected purposively, consisting of one head of office and one head of division from each of the 18 offices, resulting in a total of 36 respondents (18 offices x 2 respondents).

Data Collection Instrument

The primary data collection instrument was a questionnaire distributed to respondents. The questionnaire utilized a 5-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree).

Operational Definitions of Variables

The **operational** definitions of the variables are as follows:

1. **Local Government Performance (Y):** The level of success achieved by the Local Government in realizing its targets, objectives, and organizational values based on its strategic planning. The performance assessment indicators in this study include: Experience in assessing management performance; Guidance towards achieving set performance targets; Monitoring and evaluating performance achievements against targets and implementing corrective actions; Objective reward and punishment for performance achievements; A tool for communication between subordinates and leaders; Identifying whether customer satisfaction has been met; Understanding the processes of government agency activities; and Objective decision-making.
2. **Good Governance (X1):** The practice of sound governance in conducting government affairs that is transparent, accountable, and prioritizes public service. The principles of good governance are based on UNDP (1997), as adopted by LAN-BPKP (2000), and include: participation, the rule of law, transparency, responsiveness, consensus orientation, equity, effectiveness and efficiency, accountability, and strategic vision.
3. **Internal Control System (X2):** An integrated process of continuous actions and activities undertaken by leadership and all employees to provide reasonable assurance for the achievement of organizational goals through effective and efficient operations. The indicators of the government's internal control system are: control environment, risk assessment, information and communication, control activities, and monitoring activities (Government Regulation No. 60 of 2008).

Data Analysis Technique

The data collected from the questionnaires were first subjected to instrument tests, namely validity and reliability tests. This was followed by classical assumption tests, which included tests for normality, multicollinearity, and heteroscedasticity.

The data analyzed using Multiple Linear Regression to examine the influence of several independent variables on the dependent variable (Ghozali, 2018). The regression model is formulated as follows:

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

Where:

- **Y** = Local Government Performance
- **a** = Constant
- **b₁, b₂** = Regression coefficients for each independent variable
- **X₁** = Good Governance
- **X₂** = Internal Control System
- **e** = Error term

Subsequently, the Coefficient of Determination (R²) test, Partial Significance Test (t-test), and Simultaneous Significance Test (F-test) were conducted.

RESULTS

Respondent Characteristics

Table 1 indicates that the majority of respondents were male (72.22%), compared to female respondents (27.78%). Furthermore, as shown in Table 2, the largest proportion of respondents held a Bachelor's degree (S1) at 52.78%, followed by a Diploma (D3) at 27.78%, and a Master's degree (S2) at 19.44%.

Table 1: Respondent Characteristics Based on Gender

Gender	Frequency	Percentage (%)
Male	26	72,22
Female	10	27,78
Total	36	100

Source: Primary Data, Processed

Table 2: Respondent Characteristics Based on Educational Level

Educational Level	Frequency	Percentage (%)
D3	10	27,78
S1	19	52,78
S2	7	19,44
Jumlah	36	100

Source: Primary Data, Processed

Data Analysis

1. Instrument Test

Instrument testing, encompassing validity and reliability tests, is a crucial step in ensuring the quality of data collection tools. Validity testing, often measured through item-total correlation, aims to verify that each question item accurately measures the intended construct or variable, thereby ensuring the accuracy and soundness of the results. Meanwhile, reliability testing, typically assessed using Cronbach's Alpha coefficient, serves to evaluate the consistency and stability of the instrument, guaranteeing that the measurements will yield stable and dependable results if repeated under the same conditions.

2. Validity Test

Validity was measured by correlating the scores of each question item with the total score of the construct or variable. The significance test was conducted by comparing the calculated r-value (r-count) with the critical r-value (r-table) for a degree of freedom (df) of $n-2$, where n is the sample size. With a sample size of 36, the df used was 34. At a 5% significance level ($\alpha = 0.05$), the r-table value obtained was 0.339. The criterion for validity was that if $r\text{-count} > r\text{-table}$ (0.339), the item was considered valid; conversely, if $r\text{-count} < r\text{-table}$ (0.339), the item was invalid.

Table 3: Validity Test of Research Variables

Item	Calculated r-value	Critical r-value	Remark
Y1	0,485	0,339	Valid
Y2	0,701	0,339	Valid
Y3	0,627	0,339	Valid
Y4	0,428	0,339	Valid
Y5	0,543	0,339	Valid
Y6	0,498	0,339	Valid
Y7	0,433	0,339	Valid
Y8	0,451	0,339	Valid
X1.1	0,345	0,339	Valid
X1.2	0,587	0,339	Valid
X1.3	0,373	0,339	Valid
X1.4	0,469	0,339	Valid
X1.5	0,504	0,339	Valid
X1.6	0,939	0,339	Valid
X1.7	0,745	0,339	Valid
X1.8	0,912	0,339	Valid
X1.9	0,887	0,339	Valid
X2.1	0,544	0,339	Valid
X2.2	0,380	0,339	Valid
X2.3	0,512	0,339	Valid
X2.4	0,568	0,339	Valid
X2.5	0,431	0,339	Valid

Source: Primary Data, Processed

As presented in Table 3, all items for the research variables show an r-count value greater than the r-table value. This indicates that all research instrument items are valid and suitable for use in the measurements of this study.

3. Reliability Test

The results of the reliability testing for the variables used in this research are presented in the following table.

Tabel 4: Rangkuman Hasil Uji Reliabilitas

Variabel	Calculated Cronbach's	Threshold Value	Remark
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	Alpha		
Y	0,615	0,6	Reliabel
X ₁	0,627	0,6	Reliabel
X ₂	0,745	0,6	Reliabel

Source: Primary Data, Processed

Based on Table 4, the reliability test results for variables Y, X1, and X2 indicate that the calculated Cronbach's alpha value for each is greater than 0.6. This confirms that all variables are reliable and thus suitable for use in this study.

4. Multiple Regression Analysis Results

The data analysis technique employed in this study was multiple linear regression. The data was checked for classical assumptions such as normality, multicollinearity, and heteroscedasticity before proceeding with the regression. The results of the regression analysis examining the effect of the implementation of Good Governance (X1) and the Internal Control System (X2) on the Performance of the Madiun Regency Government (Y) are presented in the following table:

Table 7. Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-6,069	6,462		-0,939	0,354
	GG (X1)	0,417	0,119	0,415	3,492	0,001
	SPI (X2)	1,103	0,225	0,584	4,907	0,000
	R	0,731				
	R Square	0,534				
	Adjusted R Square	0,506				
	F-value	18,900				
	Sig	.000 ^a				

Source: SPSS Output (2023)

Based on the results in Table 7, the multiple regression equation is formulated as follows:

$$Y = -6.069 + 0.417X_1 + 1.103X_2$$

An Adjusted R-Square value of 0.506 indicates that the variables of Good Governance (X1) and the Internal Control System (X2) collectively influence Local Government Performance (Y) by 50.6%. The remaining 49.4% is influenced by other variables, such as human resource competency, understanding of Government Accounting Standards, and others.

The results of the simultaneous test (F-test) show a significance value of $0.000 < 0.05$. This means that the variables of Good Governance (X1) and the Internal Control System (X2) simultaneously have a significant effect on Local Government Performance (Y).

Based on the results of the partial statistical tests (t-test), the following conclusions can be drawn:

- a. **The Effect of Good Governance on Local Government Performance.** The t-test results show a significance value for Good Governance of $0.01 < 0.05$. This indicates that Good Governance has a positive and significant effect on Local Government Performance.
- b. **The Effect of the Internal Control System on Local Government Performance.** The t-test results show a significance value for the Internal Control System of $0.000 < 0.05$. This indicates that the Internal Control System has a positive and significant effect on Local Government Performance.

DISCUSSION

The Effect of Good Governance Implementation on Local Government Performance

This study confirms the theoretical proposition that the implementation of good governance principles plays a significant role in enhancing local government performance. The findings align with prior research by Nasir & Gunawan (2020) and Epriliani (2022), which affirmed that transparency, accountability, and efficiency practices in government governance positively correlate with improved public sector organizational performance. The good governance mechanism functions as a system of checks and balances, ensuring that public resources are managed optimally and in accordance with established objectives.

The contradictory findings with Rahmani (2023) and Sari et al. (2025) can be explained from several perspectives. First, variations in the operationalization of good governance and government performance variables can lead to divergent measurements. Second, contextual factors such as organizational culture, political commitment, and institutional capacity within the Madiun Regency Government may have created a more conducive environment for good governance implementation. Third, there is a possibility of unmeasured moderating variables in previous studies, such as information technology support or human resource quality.

The implementation of good governance in Madiun Regency demonstrates several key characteristics. The internalization of the regional leadership's strategic vision into bureaucratic operations indicates success in creating goal congruence between leadership policies and implementation at the operational level. This aligns with principal-agent theory, where the alignment of objectives between principals (leaders) and agents (apparatus) can minimize agency costs and enhance organizational performance. The optimization of performance accountability through website media represents public accountability and transparency practices, which are fundamental pillars of good governance. This mechanism not only fulfills aspects of downward accountability to the public but also serves as an effective internal monitoring and evaluation tool. The achievement of effectiveness and efficiency in local government performance indicates that the value for money principle has become a paradigm in regional financial management. The comprehensive implementation of good governance principles has created a system capable of minimizing government failure and inefficiencies.

Based on the research findings, a conceptual framework of good governance influence can be constructed through five main principles. Legal supremacy ensures legal certainty and consistency in decision-making, reducing discretionary power that could potentially be

misused. Transparency creates an open government mechanism that enables public participation and oversight while reducing information asymmetry. Effectiveness and efficiency optimize resource allocation through cost-benefit analysis and performance-based budgeting mechanisms. Accountability builds a clear responsibility system through performance measurement systems and performance audits. Strategic vision directs long-term development through integrated and sustainable strategic planning.

The theoretical and practical implications of this study strengthen the contingency theory perspective in public sector accounting, which emphasizes the importance of alignment between governance practices and organizational characteristics and its environment. Comprehensive good governance implementation proves to be a structural solution in addressing governance gap issues and improving the quality of public services, as suggested by Harianto & Baru (2017). The successful implementation in Madiun Regency demonstrates that good governance is not merely a normative concept but can be operationalized into practical measures that impact local government performance improvement. These findings provide an important contribution to the development of contextual good governance implementation models suitable for local government conditions in Indonesia.

The Effect of the Internal Control System on Local Government Performance

Based on the research results and data analysis, the Internal Control System (SPI) significantly affects local government performance. This finding supports previous studies which showed that the SPI has a positive and significant effect on the performance of government agencies (Nasir & Gunawan, 2020; Rahmani, 2023; Sari et al., 2025). However, this research contrasts with other studies indicating that the government's internal control system does not affect government performance (Epriliani, 2022; Rahmani, 2023).

The Audit Board of the Republic of Indonesia (BPK RI) has awarded an Unqualified Opinion for the 12th consecutive time for the Audit of the Local Government Financial Report for the 2024 Fiscal Year to the Madiun Regency Government. The implementation of the SPI is mandated by Government Regulation Number 60 of 2008. Fraudulent acts that could harm the local government, whether intentional or unintentional embezzlement, can be prevented through the application of the SPI. The controls exercised by the leadership of government agencies have thus far been able to create and maintain a control environment that fosters positive and conducive behavior for the implementation of the internal control system within their work environment, through the enforcement of integrity and ethical values, commitment to competence, conducive leadership, and the establishment of an appropriate organizational structure. It is expected that the better the internal control system, the more it will enhance the performance of the Madiun Regency Government.

The findings of this study provide empirical evidence supporting the significant influence of the Internal Control System (SPI) on local government performance. This result aligns with and reinforces the conclusions of previous studies by Nasir & Gunawan (2020), Rahmani (2023), and Sari et al. (2025), which consistently demonstrated a positive and significant relationship between internal control systems and the performance of government institutions. The alignment of these findings across multiple studies strengthens the theoretical proposition that a well-implemented SPI serves as a critical mechanism for enhancing organizational effectiveness in the public sector. However, this

finding presents an interesting academic dialogue as it contrasts with research by Epriliani (2022) and Rahmani (2023) that found no significant influence of government internal control systems on performance. This contradiction may be explained by contextual factors and methodological differences, particularly variations in the implementation quality of internal control systems across different local governments and the use of different performance measurement indicators.

The achievement of the Madiun Regency Government in obtaining an Unqualified Opinion from the Audit Board of the Republic of Indonesia (BPK RI) for twelve consecutive years, including the 2024 Fiscal Year, serves as tangible evidence of the effective implementation of the internal control system. This consistent achievement demonstrates that the SPI in Madiun Regency has evolved beyond mere regulatory compliance, as mandated by Government Regulation Number 60 of 2008, into a functioning management tool that adds value to local government operations. The internal control system has proven instrumental in preventing fraudulent activities, both intentional and unintentional, that could potentially harm local government finances, thereby protecting public assets and ensuring the proper utilization of regional resources.

Furthermore, the research reveals that the control environment established by government institution leaders has successfully fostered positive and conducive behaviors for internal control implementation within their work units. This has been achieved through the enforcement of integrity and ethical values, commitment to competence, conducive leadership, and the establishment of appropriate organizational structures. These elements collectively form what is recognized in internal control theory as the "control environment," which serves as the foundation for all other components of the internal control system. The positive correlation between the quality of the internal control system and government performance in Madiun Regency suggests that internal controls function not merely as a preventive mechanism against fraud and errors, but also as a proactive management tool that enhances operational efficiency, ensures reliability of financial reporting, and promotes compliance with applicable laws and regulations. This finding implies that investments in strengthening internal control systems can yield substantial returns in terms of improved government performance and enhanced public service delivery.

CONCLUSION

The study concludes that good governance has a positive and significant effect on the performance of the Madiun Regency Government. This indicates that good governance has been well-implemented in the Madiun Regency Government. The strategic vision of the regional head has been understood and followed by government officials at the operational level. The Internal Control System (SPI) has a positive and significant effect on the performance of the Madiun Regency Government. The SPI is useful for preventing fraud. This is evidenced by the attainment of an Unqualified Opinion (WTP) for the 12th consecutive time for the Audit of the Local Government Financial Report (LKPD) for the 2024 Fiscal Year by the Supreme Audit Board (BPK).

The research suggests that the local government needs to establish specific policies regarding the tiered and sustainable implementation of good governance and the Internal Control System. The implementation of good governance should be encouraged by the existence of a blueprint for its execution. The government's needs to be strengthened with

a juridical foundation and decentralized control through the strict application of rewards and punishments. The competency of government apparatus should be enhanced through the recruitment of employees with clear job requirements in the fields of accounting and finance, placing them according to their expertise, and sending relevant employees to participate in technical guidance and socialization related to accounting, finance, and taxation.

The research implies that the local government, as an agent, must plan, execute activities, and manage finances in a trustworthy, transparent, and accountable manner. Furthermore, the Local Government is obliged to submit reports that are honest, transparent, and verifiable as a form of public accountability.

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