

INTISARI

Penelitian ini bertujuan untuk menganalisis Pengaruh Kinerja Aparatur Pemerintah Daerah, Pengelolaan Keuangan Daerah, Sistem Pengendalian Internal, Implementasi Standar Akuntansi Pemerintah, Pengawasan DPRD, dan Budaya Organisasi Terhadap Penerapan *Good Governance*. Subjek dalam penelitian adalah kepala Organisasi perangkat daerah (OPD) Kabupaten Bantul. Sampel dalam penelitian ini berjumlah 36 responden yang dipilih menggunakan *purposive sampling* dengan kriteria, hanya kepala Organisasi perangkat daerah (OPD) saja. Kuesioner yang dibagikan berjumlah 38 yang kembali 36 kuesioner dan dapat diperiksa dengan menggunakan model regresi linear berganda. Alat analisis yang digunakan adalah SPSS 15.

Berdasarkan analisis yang telah dilakukan diperoleh hasil bahwa kinerja aparatur pemerintah daerah, pengelolaan keuangan daerah, implementasi standar akuntansi pemerintah, dan pengawasan DPRD berpengaruh positif terhadap penerapan *good governance*, serta sistem pengendalian internal dan budaya organisasi tidak berpengaruh terhadap penerapan *good governance*.

Kata kunci : Kinerja Aparatur Pemerintah Daerah, Pengelolaan Keuangan Daerah, Sistem Pengendalian Internal, Implementasi Standar Akuntansi Pemerintah, Pengawasan DPRD, Budaya Organisasi, dan Penerapan *good governance*.

ABSTRACT

This research aimed to analyze the Influence of Performance of the apparatus of Local Government, Regional Finalcial Management, The Sistem of Internal Control, Implementation of Government Accounting Standards, Oversight Council, and Organizational Culture, Implementation of Good Governance. The subject in this research is the head of Bantul Regency Regional Work Unit (OPD). The sample in this research is 36 respondents were selected using purposive sampling with criteria, only the head of the Regional Work Unit (OPD). Totaling 38 questionnaires were distributed and 36 questionnaires were returned, This data were examined using linear regression models. The analytical tool used is SPSS 15.

Based on the analysis that has been carried out the results show that the Performance of the apparatus of local government, regional financial management, implementation of government accounting systems, and oversight council have a positive effect on the implementation of good governance, and the sistem of internal control and organizational culture have no effect on implementation of good governance.

Keywords: Performance of the apparatus of Local Government, Regional Finalcial Management, The Sistem of Internal Control, Implementation of Government Accounting Standards, Oversight Council, and Organizational Culture, Implementation of Good Governance.