

Pengaruh efektivitas sistem pengendalian intern pemerintah (SPIP) terhadap pencapaian kinerja pemerintah daerah = Impact of government internal control system (GICS) effectiveness on performance at local government

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Abstrak

Skripsi ini bertujuan untuk mengetahui pengaruh efektivitas sistem pengendalian intern pemerintah terhadap pencapaian kinerja pemerintah daerah di Indonesia. Efektivitas sistem pengendalian intern diuji melalui jumlah kelemahan pengendalian intern dan nilai kerugian daerah, sedangkan ukuran kinerja menggunakan skor evaluasi LAKIP dan skor EKPPD.

Hasil uji regresi berganda pada data 1.209 pemda kabupaten dan kota tahun 2010-2013 menunjukkan bahwa kelemahan pengendalian intern dan kerugian daerah memiliki pengaruh negatif signifikan terhadap kinerja pemda. Sedangkan variabel pengendali berupa tingkat kemandirian, ukuran, lokasi dan tipe pemda memiliki pengaruh positif signifikan terhadap kinerja.

This study aims to determine the effect of the effectiveness of the government internal control system towards the achievement of the performance of local government in Indonesia. The effectiveness of internal control systems are tested through a number of internal control weaknesses and value of financial loss on local government, while a measure of performance using LAKIP evaluating score and EKPPD score.

The results of multiple regression test at the 1.209 regency and city during 2010-2013 showed that the weakness of internal control and financial loss have a significant negative effect on the performance of local governments. While the control variables such as the level of independence, the size, location and type of local government has a significant positive effect on performance.