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## **The Effect of Internal Control System, Tri Hita Karana Culture and Good Governance on Government Performance**

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### **Abstract**

This study aims to obtain empirical evidence of the influence of internal control systems, Tri Hita Karana Culture and good governance on government performance. The analytical tool used is multiple linear regression. The population in this study is the Regional Device Organization (OPD) in the Badung District Government as many as 35 OPD. The sample was chosen using nonprobability sampling method with saturated sample technique. With the respondent of Regional Administration Organization Financial Administration Officer (PPK-OPD) consisting of one head of field / secretary / sub-District head, head of planning sub-section, and head of sub-finance section so that the number of respondents is 105 respondents. The results show that the internal control system has a positive effect on government performance. Tri Hita Karana culture has a positive effect on government performance. Good governance has a positive effect on government performance.

**Keywords:** Internal Control System; Tri Hita Karana Culture; Good Governance; Government Performance.

### **1. Introduction**

In the current reformation era in realizing good governance (good governance) becomes something that cannot be negotiated for its existence and must be fulfilled.

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As a public organization, local governments are required to have a performance that oriented to the interests of the community by providing the best services transparently and quality manner. The born of autonomy led to a shift in the system of government which was originally a form of centralization into decentralization. The centralization in this study is meant by a government system whose full power is exercised by the central government and decentralization is the policy of the central government to the regional government to regulate its own government. The granting of broad autonomy and a decentralized system to the regions shows that the central government authorizes regional governments to carry out their regional affairs including managing their own budgets. The existence of autonomy provides a way for local governments to manage and reform the regional financial system. Some of the missions contained in the regional autonomy system are firstly creating efficiency and effectiveness of regional resource management, secondly improving the quality of public services and community welfare, third empowering and creating space for communities to participate in changes in regional financial management systems [15]. Based on the phenomenon of the demands of the community where the public sector is often assessed as a hotbed of inefficiency, waste, and sources of leakage of funds. Local governments are required to carry out regional financial management that is oriented to the social interest and encourages the government to always be responsive to its environmental guidance by providing the best services in a transparent and quality manner, as well as a good division of tasks in the government.

One of the agenda for reforming state finance is the shift from traditional budgeting to performance-based budgeting. By this performance basis, the direction of using government funds is no longer oriented to inputs, but to output. The impact of the performance-based budget on government accountability is related to the function of the service provider to the community making the scope of the budget relevant and important in the local government environment. Through budget reforms that have been carried out by the government, demands for the realization of a government that is trustworthy and supported by government agencies that are effective, efficient, professional and accountable, and able to provide excellent service in the APBD drafting process so as to create transparency and improve public accountability. Accountability is the key to achieving good governance. According to the Minister of Administrative Reform and Bureaucratic Reform Regulation (Permenpan RB) Number 20 of 2013 [20], accountability is an obligation to convey accountability or to answer and explain the performance and actions of a person / legal entity / collective leadership of an organization to those who have rights or have the authority to request information or accountability. This accountability is realized by the government in a system of accountability, namely the Government Institutional Performance Accountability System (SAKIP), whose implementation starts from the drafting of rensra up to responsibility of performance report is LAKIP.

One form of accountability is by measuring the performance carried out to assess how well the Regional Device Organization (OPD) carries out the main tasks and functions delegated to it during a certain period. The measurement of OPD performance is a manifestation of vertical accountability, namely evaluating the performance of subordinates by their superiors and as an ingredient in the horizontal accountability of the regional government, namely to the community for the mandate given to the government. Refer to the previous researched by Dewi [9] performance measurement shows how much managerial performance is achieved, how well the organization's financial performance and other performance is the basis for accountability assessment. Researched of Syamsir [26] showed that a good and clean government generally takes place in a society that has

effective social control which is a characteristic of a democratic society whose government power is limited and does not act arbitrarily against citizens including abuse of authority and acts of Corruption, Collusion and Nepotism.

Performance appraisal is very important for organizations / institutions to be able to assess the success of the efforts that have been carried out in order to achieve its vision, mission and strategy. If an organization implements a poor performance-based budget, it will create obstacles and eventually the quality of accounting information will deteriorate which will affect the accuracy of decision making. With inadequate application of performance-based budgets, this can affect the poor accountability of government agencies. Refer to previous research of Sari [23] stated that in order to achieve accountability performance, the local government applies a good governance that cannot be separated from the influence of internal organizational factors. Internal factors are factors that come from within the organization, one of which is internal control and organizational culture.

## **2. Literature Review and Hypotheses**

**Stewardship Theory.** Stewardship theory is a theory based on behavior and premise (Donaldson and Davis, 1989). Stewardship theory is defined as a situation where the manager does not have a personal interest but is more concerned with the principal's wishes. This theory is based on considerations related to manager motivation. Stewardship theory is built on philosophical assumptions about human nature that is essentially trustworthy, able to act responsibly, have integrity and honesty with others [28] Researchers use the stewardship theory, where the government is a steward and the community as principal. Stewards carry out their duties for the benefit of the organization, not personal interests, so that the publication of financial statements is a form of steward responsibility in carrying out the mandate of the principal party. The implications of this theory explain the existence of the Regional Government as an institution that can be trusted to act in accordance with the public interest by carrying out its duties and functions appropriately, making financial accountability mandated to it, so that economic goals, public services and public welfare can be achieved optimally. **Goal Setting Theory.** Goal setting theory or the theory of goal setting is proposed by Locke [14] which shows the relationship between a person's goals and performance against a task. Goal setting theory is a motivation theory. Goal setting theory emphasizes the importance of the relationship between the goals set and the resulting performance. The basic concept is someone who is able to understand the goals expected by the organization, so that understanding will affect their work behavior. Goal setting theory implies that an individual is committed to a goal that means an individual decides not to demean or ignore his purpose. A goal is something that someone wants to do consciously. By setting goals, one will be able to compare what has been done with the target itself, and then determine where the position is. Goal settings allow individuals to assess current work and compare them with past work. This will make a motivation for the individual to try better [9]. Goal settings affect budget accuracy. Every organization that has set a budget formulated into a budget plan is easier to achieve its performance targets in accordance with the organization's vision and mission [13]. **Performance.** Performance can be described as a process function of an individual's response to the expected performance measure of the organization, which includes work design, empowerment, and development processes, as well as from the individual's own side which includes skills, abilities and knowledge. Performance measurement is a process of assessing the progress of a work against a predetermined goal and target, including information on the efficient

use of resources in producing goods and services, the quality of goods and services, the results of activities compared to the intended purpose, and the effectiveness of actions in achieving the objectives [5]. Just as the performance of regional government by itself is all the results obtained or the results achieved during the course of the implementation of regional autonomy which is of course to achieve the level of performance that we expect, and contains the elaboration of targets and programs that have been planned in implementing the government's strategic plan area [15].

**Internal Control System.** In the Public Accountant Professional Standards (SPAP) Internal Control is defined as follows: "The Internal Control System includes the organization as well as all coordinated methods and provisions adopted in a company to protect its property, check the accuracy and reliability of accounting data, improve business efficiency, and encourage compliance with the outlined management policies ". According to Arens (2006: 412) in Pangestika [19] Internal Control is a process designed to provide reasonable certainty regarding the achievement of management objectives regarding financial reporting reliability, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Internal control that runs effectively will make financial statements more reliable, the use of organizational resources to be more effective and efficient, and no violation of the laws and regulations in the organization, both by employees and leaders. Internal Control is a part of risk management that must be carried out by each organization to achieve its objectives. Tri Hita Karana (THK) is a local culture that has been adopted into an organizational culture. Tri Hita Karana is one of the teachings of Hinduism, which literally means, Tri = three, Hita = welfare, happiness, Karana = cause. The whole means three causes of welfare (happiness). The three causes are God, Man and Universe / Environment. Thus, the balance with God, Man and Environment is a cultural value of Hindu society which is very suitable to be adopted as an organizational culture [11]. THK has been made a unique life philosophy because it only exists in Bali rooted in Hinduism. THK is defined as three causes of well-being that originate in the harmony of the relationship between humans and their God (Parahyangan), human beings with their natural environment (Palemahan), and humans with their fellow human beings (Pawongan) [24]. The goal of THK is to achieve life happiness through a process of harmony, harmony, balance, and togetherness in various life contexts. This means that the natural environment, human environment or society, and the environment of mindset / concepts / values that develop in the community will be able to influence the final goals to be achieved by the organization [4].

**Good Governance.** Good governance is defined as good governance in a business based on professional ethics in business / work. Good governance is a form of acceptance of the importance of a set of rules or good governance to regulate the relationships, functions and interests of various parties in business and public services. Carrying out good governance, of course, the performance of an organization will run well and in accordance with the objectives of the organization. This can be concluded that if the implementation of good governance is improved, it can automatically improve organizational performance [16].

**Effect of Internal Control Systems on Government Performance.** Internal control is a process that is influenced to provide a guarantee that ensures that the goals of the organization can be achieved through: efficiency and effectiveness of operations, the preservation of reliable financial statements, adherence to applicable laws and regulations [7]. Effective internal control can provide confidence in the availability of reliable financial reporting in accordance with applicable laws and regulations, from reliable financial reporting managers can estimate and take action decisions what should be done to improve the effectiveness and operational efficiency of the company. To create effective internal control, the elements of internal control which include the control environment, risk assessment, control procedures,

monitoring and information and communication need to be improved and evaluated whether it is going well. The results of research conducted by Triadi [27] show that internal control has a positive and significant effect on managerial performance.

H<sub>1</sub>: The Internal Control System influences Government Performance.

**Influence of Tri Hita Karana Culture on Government Performance.** Organizational culture is a pattern of thought, feelings and actions of a social group that distinguishes it from other social groups. Organizational culture binds employees who work in it to behave in accordance with existing organizational culture. If this understanding is drawn into the organization, then a set of norms has become a culture in the organization so that employees must behave and behave in accordance with the existing culture without feeling forced. The existence of culture in the organization will become the glue and guidance of all company policies and operational demands for other aspects of the organization [12]. A positive and strong culture can produce brilliant performance and achievement for individuals, while a culture that is negative and weak can reduce individual motivation in terms of performance and achievement [2]. Several studies have been carried out to find out how the influence of culture and organizational performance such as Ehtesham and his colleagues . [10], Nabeel and his colleagues. [17], Prakoso [21], Ozigbo [18] and Adi [1] have found that culture has a significant positive effect on organizational performance.

H<sub>2</sub>: The Tri Hita Karana Culture influences the Government's Performance.

**Effect of Good Governance on Government Performance.** Local governments are required to implement Good Governance principles. By applying the principles of good governance, it is expected that in using and implementing political, economic and administrative authority can be carried out properly. Therefore, in practice, the concept of good governance must have the support of commitment from all parties, namely the State, government, private sector and society. Good governance is defined as good governance in a business based on professional ethics in business / work. Good governance is a form of acceptance of the importance of a set of rules or good governance to regulate the relationships, functions and interests of various parties in business and public services. Carrying out good governance certainly makes the performance of an organization run well and in accordance with the goals of the organization. This can be concluded that if the implementation of good governance is improved, it can automatically improve organizational performance [16]. With good governance, organizational leaders can determine the direction and control of organizational performance and can contribute to sustainable economic development by improving organizational performance [22]. Research conducted by Darmawati and his colleagues. [8], Aprilia [3], Triadi [27] showed that Good Governance was statistically significant in influencing the performance of regional companies and governments.

H<sub>3</sub>: Good Governance affects Government Performance.

### **3. Research Methods**

The data used in this study are primary data obtained based on the results of respondents' answers to the questionnaires distributed. Selection of respondents in the study using saturated sample techniques, where the

entire population is sampled in this study. This research was conducted in the Regional Government of Badung Regency which covers all units of Regional Organization (OPD) in the financial administration officials of Regional Device Organizations (PPK-OPD) consisting of heads of fields / secretaries, heads of planning subdivisions and heads of financial subdivisions at each - Each Regional Device Organization (OPD) with a total of 35 Regional Device Organizations (OPD). Measurement of variable indicators was measured using a Likert scale from 1 to 5. Before carrying out the analysis, testing the classical assumptions such as normality tests, and heteroskedacity were carried out. In addition, the validity and reliability were tested. After testing the classic assumptions on the research sample, the data analysis will be carried out using multiple linear regression analysis. The regression equation model is as follows:

$$KP = \alpha + \beta_1 SPI + \beta_2 BTHK + \beta_3 GG + \varepsilon \quad (1)$$

Description:

KP = government performance

$\alpha$  = constant

$\beta_1$ - $\beta_3$  = coefficient regression variable  $X_1$ - $X_3$

SPI = internal control system

BTHK = Tri Hita Karana culture

GG = good governance

$\varepsilon$  = standard error

The dependent variable in this study the internal control system of this variable is measured by adopting the indicators used by Dewi [9], Tri Hita Karana Culture this variable is measured by adopting the instrument used by Suardhika [24], Good governance of this variable is measured by adopting the indicators used in Surbakti's research [25]. The independent variables in this study the government performance of this variable is measured by adopting the indicators used in the study [9].

## **4. Results and Discussion**

### ***4.1 Instrument ReTrieval Data***

Research respondents were Head of Division / Sub-District Head / Secretary, Head of Planning Section and Head of Finance Section so that the number of respondents in this study amounted to 105 respondents. The data was obtained by distribute the questionnaires directly to each Regional Government of Badung Regency Regional Government Office and assisted by the distribution process to quickly spread. The distribution of questionnaires is presented in Table 1.

**Table 1:** Sampling Data

<b>Information</b>	<b>Amount (questionnaire)</b>	<b>Percentage (%)</b>
Questionnaires disTributed	105	100.00 %
Return questionnaire	99	94.29 %
Questionnaire that does not return	6	5.71 %
Questionnaire that is not used	13	12.38 %
Questionnaire used	86	81.90 %

Based on Table 1 shows that out of 105 questionnaires disTributed are the number of respondents, namely in each OPD taken 3 respondents with the position of Head of Division / Camat / Secretary, Head of Planning and Head of Finance with a return of 99 questionnaires or 94.29% and a questionnaire not return as many as 6 questionnaires or 5.71%. From the questionnaire, 13 questionnaires or 12.38% were incomplete in their filling so they were removed from the sample. So the total sample that fulfilled the criteria and filled in the complete number was 86 questionnaires or 81.90%.

**4.2 Characteristics of Respondents**

Characteristics of respondents this study is a profile of 86 respondents who participated in filling questionnaires. Characteristics of study respondents include gender, age and last education. Characteristics of respondents is presented in Table 2. The respondent characteristic data are described as follows:

- 1) The sex of the respondent is used as a reference to determine the gender involvement of respondents in making decisions. Based on table 5.2, it can be seen that respondents who are male are more than women, namely 55 respondents (63.95%), while female respondents are 31 respondents (36.05%). This condition shows that men dominate the proportion of sample employees because men dominate having structural positions so that more male employees are involved in managing government performance in each OPD.
- 2) The age of the respondent describes the level of maturity so that it can affect the performance of the agency. Based on table 5.2 it can be seen that respondents who have the age of 30 - 39 years are 15 respondents (17.44%). Respondents who are aged 40 - 49 years 25 respondents (29.07%) and respondents who have age  $\geq$  50 years as many as 46 respondents (53.49%).
- 3) The work period of the respondent describes the level of work experience of the respondent to determine the level of implementation of performance accountability. Based on table 5.2, it can be seen that respondents who have a working period of <1 year are 7 respondents (8.14%). Respondents who have a working period of 1 - 2 years are 16 respondents (18.61%). Respondents who have a working period of 2 - 3 years are 19 respondents (22.09%). Respondents who have a work period of 3-4 years are 8 respondents (9.30%). Respondents who have a working period of 4 - 5 years are 8 respondents (9.30%) and respondents who have a performance above 5 years are 28 respondents (32.56%). Such conditions indicate that the average respondent has a working period of > 5 years who have sufficient experience in managing government performance in each OPD.

- 4) The level of education of respondents can be used as an indicator to find out the intellectuality they have. The level of education can describe the mindset of respondents. In table 5.2 it can be seen that respondents who have S1 education with a total of 47 respondents (54.65%) and respondents who have masters (S2) numbered 39 respondents (45.35%). Most respondents have an undergraduate and postgraduate level of education. This condition shows that respondents have a high level of participation in the management of government performance in each OPD.
- 5) Educational background describes the expertise of respondents. Table 5.2 shows that respondents who have accounting education background as many as 15 respondents (17.44%), Management as many as 20 respondents (23.26%), Law as many as 18 respondents (20.93%), Social as many as 24 respondents (27, 91%) and others as many as 9 respondents (10.46%).

**Table 2:** Characteristics of Respondents

<b>Information</b>	<b>Amount</b>	<b>Percentage</b>
<b>Gender</b>		
Male	55	63,95
Female	31	36,05
	86	100
<b>Age</b>		
30 - 39	15	17,44
40 - 49	25	29,07
≥ 50	46	53,49
	86	100
<b>Years of service</b>		
< 1 years old	7	8,14
1 - 2 years old	16	18,61
2 - 3 years old	19	22,09
3 - 4 years old	8	9,30
4 - 5 years old	8	9,30
> 5 years old	28	32,56
	86	100
<b>Education</b>		
Senior High School	0	0
Diploma	0	0
Bachelor Degree	47	54,65
Master Degree	39	45,35
Doctoral	0	0
	86	100
<b>Educational Background</b>		
Accounting	15	17,44
Management	20	23,26
Law	18	20,93
Social	24	27,91
Others	9	10,46
	86	100

### 4.3 Instrument Test

The questionnaire is valid if the questions in the questionnaire are able to express something measured by the questionnaire, the validity of the questionnaire is higher, the variation of errors is smaller. If the total score correlation is greater than the critical (0.30) then the research instrument is said to be valid with a significance

level of 0.05.

The instrument test result shows which consist of internal control system ( $X_1$ ), THK culture ( $X_2$ ), good governance ( $X_3$ ) and government performance (Y) is valid. This is due to the correlation between the scores of each question with a total score greater than 0.30. Furthermore, the results of the reliability test show that all research instruments are reliable in which the whole instrument is suitable for collecting data. The value of cronbach's alpha  $> 0.70$  indicates that such measurements can provide consistent results when re-measured of the same subject at different times. Multiple linear regression analysis was processed with the help of SPSS for Windows version 15.0 with the following results.

**Table 3:** Multiple Linear Regression

Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	0,715	1,515		0,472	0,638
Internal Control System ( $X_1$ )	0,086	0,036	0,173	2,365	0,020
Tri Hita Karana Culture ( $X_2$ )	0,096	0,032	0,205	2,956	0,004
Good Governance ( $X_3$ )	0,452	0,061	0,607	7,446	0,000
<b>Adjusted R<sup>2</sup></b>	0,922				
<b>F count</b>	156,114				
<b>Sig. F</b>	0,000				

According to Table 3 it can be seen that the level of significance t for the Internal Control System variable is  $0.020 < 0.05$ . This shows that  $H_1$  is accepted, which means that the internal control system has a positive effect on the performance of the government in the local government of Badung Regency. This means that the better the internal control system that is owned it will be able to improve the performance of the government in the Badung District Government. The results of this study are in accordance with previous research conducted by Triadi's research [27] which examined the effect of internal control and the application of the principles of good corporate governance on managerial performance, where the results showed that internal control had a positive effect on managerial performance.

Furthermore, it can be seen that the level of significance t for the Tri Hita Karana Culture variable is  $0.004 < 0.05$ . This shows that  $H_2$  is accepted, which means that the Tri Hita Karana culture has a positive effect on the performance of the government in the local government of Badung Regency. This means that the better the Tri Hita Karana culture that is applied will be able to improve the performance of the government in the Badung District Government. The results of this study are consistent with previous studies conducted by Ehtesham and his colleagues. [10], Ozigbo [18], Nabeel [17] which concluded that organizational culture had a significant positive relationship to management performance. Reference [21] who examined the influence of organizational culture on the performance of financial statements of ministry / agency work units, where the results showed that organizational culture had a positive effect on the performance of the financial statements compiler of the

work unit of the Denpasar KPPN payment area. The research was also supported by Adi [1] who concluded that organizational culture had a positive effect on SKPD performance.

Table 3 shows the level of significance of t for the Good Governance variable of  $0.000 < 0.05$ . This shows that  $H_3$  is accepted, which means that good governance has a positive effect on the performance of the government in the local government of Badung Regency. This means that the better implementation of good governance will have implications for the better performance of the government in the Badung District Government. The results of this study are in accordance with previous research conducted by Triadi [27] which examined the effect of internal control and the application of the principles of good corporate governance on managerial performance, where the results showed that good corporate governance has a positive effect on managerial performance.

In Table 3 it can be seen that the summary model of the amount of adjusted R2 for the dependent variable (government performance) is equal to 0.922. This means that government performance can be explained by the internal control system, Tri Hita Karana culture and good governance by 92.2 percent, while the remaining 7.8 percent is explained by other factors. This means that the model used in this study is feasible. This result gives the meaning that the three independent variables are able to predict or explain the performance of the government in the Badung District Government.

## **5. Conclusions and Recommendations**

Based on the results and discussion that has been done, it can be concluded that the results of this study are the internal control system has a positive effect on the performance of the government in the local government of Badung Regency. This shows that the internal control system regulated in the Badung Regent Regulation Number 28 of 2010 has been implemented well and can improve the performance of the government in the Badung Regency Regional Government. Tri Hita Karana culture has a positive effect on the performance of the government in the local government of Badung Regency. This shows that every employee in the Badung District OPD environment has practiced part of Tri Hita Karana that is applied in daily life to carry out and carry out their duties so as to improve the performance of the government in the Badung Regency Regional Government. Good governance has a positive effect on the performance of the government in the local government of Badung Regency. This shows that good governance has been carried out in the implementation of improving government performance in the Badung District Government.

The results of this study can at least motivate further research. Based on the conclusions in this study, the research suggestion for the government is to strengthen the government's internal control system that involves all OPDs and another interested parties in order to support and carry out the duties and responsibilities of each OPD. This can be done with coaching, socialization and evaluation. Organizational culture within this scope of local culture is the Tri Hita Karana culture needs to be practiced in carrying out every activity.

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