

## ABSTRACT

*The purpose of this study was to analyze the effect of organizational culture, internal auditor, and internal control on implementation of good governance. The object of this research is Unit (SKPD) of DKI Jakarta Provincial Government . This research was conducted using a sample of as many as 68 respondents. Determinan of the sample using total sampling method. The design this research a causal relationship. Therefore, analysis of the data used is structural equation modeling using partial least square.*

*The result of this research suggests that the culture of the organization and the auditors internal not significant impact on the implementation of good governance . While the internal control it has some positive effects significantly to the implementation of good governance. This is evidenced from the results of the partial test (t test) demonstrated the significant value of one independent variables that support the hypothesis.*

*Keywords : Organizational Culture, Internal Auditor, Internal Control and Good Governance*



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Tujuan penelitian ini adalah untuk menganalisis pengaruh budaya organisasi, auditor internal dan pengendalian internal terhadap penerapan *good governance*. Objek penelitian ini adalah SKPD Pemerintah Provinsi DKI Jakarta. Penelitian ini dilakukan menggunakan sampel sebanyak 68 responden terpilih. Penentuan sampel menggunakan total sampling dan menggunakan desain hubungan kausal. Maka analisis data yg digunakan adalah struktural equation modeling menggunakan partial least square.

Hasil penelitian ini diketahui bahwa variabel budaya organisasi dan auditor internal tidak berpengaruh signifikan terhadap penerapan *good governance*. Sedangkan variabel pengendalian internal berpengaruh positif signifikan terhadap penerapan *good governance*. Hal ini dibuktikan dari hasil uji parsial (uji t) menunjukkan nilai signifikansi dari satu variabel bebas yang mendukung hipotesa.

Kata Kunci : Budaya Organisasi, Auditor Internal, Pengendalian Internal dan *Good Governance*.

