

ABSTRACT

***THE EFFECT OF THE INTERNAL CONTROL SYSTEM,
IMPLEMENTATION OF GOOD GOVERNMENT
GOVERNANCE AND EMPLOYEE COMPETENCE
ON FINANCIAL MANAGEMEN PERFORMANCE
(Survey In Developing Villages in Tasikmalaya Regency Based on The Decree
of Director General of Village and Rural Development No.389.4.1 of 2021)***

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This study aims to determine the internal control system, implementation of good government governance, employee competence, financial management performance and the effect of the internal control system, implementation of good government governance and employee competence on financial management performance both partially and simultaneously in developing villages in Tasikmalaya Regency. The research method used in this research is the survey method. The population in this study were developing villages in Tasikmalaya Regency, totaling 256 villages. Sampling was taken by proportionate stratified random sampling, totaling 156 villages. The data analysis technique used Path Analysis with SPSS The results showed that the internal control system, the implementation of good government governance and employee competence partially and simultaneously had a significant effect on the performance of financial management of Developing Villages in Tasikmalaya Regency.

Keywords : Internal Control System, Implementation of Good Government Governance, Employee Competence, Financial Management Performance

ABSTRAK

PENGARUH SISTEM PENGENDALIAN INTERNAL, IMPLEMENTASI *GOOD GOVERNMENT GOVERNANCE* DAN KOMPETENSI PEGAWAI TERHADAP KINERJA PENGELOLAAN KEUANGAN

**(Survei pada Desa Berkembang Se-Kabupaten Tasikmalaya Berdasarkan SK
Dirjen Pembangunan Desa Dan Pedesaan No.389.4.1 Tahun 2021)**

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Di bawah bimbingan:

**Pembimbing I : Jajang Badruzaman
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Penelitian ini bertujuan untuk mengetahui sistem pengendalian internal, implementasi *good government governance*, kompetensi pegawai, kinerja pengelolaan keuangan dan pengaruh sistem pengendalian internal, implementasi *good government governance* dan kompetensi pegawai terhadap kinerja pengelolaan keuangan baik secara parsial maupun simultan pada Desa berkembang se- Kabupaten Tasikmalaya. Metode penelitian yang digunakan dalam penelitian ini adalah metode survei. Populasi dalam penelitian ini adalah Desa berkembang se- Kabupaten Tasikmalaya yang berjumlah 256 Desa. Pengambilan sampel diambil secara *proporsionate stratified random sampling* yaitu sebanyak 156 Desa. Teknik analisis data menggunakan Analisis Jalur dengan SPSS Hasil penelitian menunjukkan sistem pengendalian internal, implementasi *good government governance* dan kompetensi pegawai secara parsial dan simultan berpengaruh signifikan terhadap kinerja pengelolaan keuangan Desa Berkembang Se-Kabupaten Tasikmalaya.

Kata Kunci : Sistem Pengendalian Internal, Implementasi *Good Government Governance*, Kompetensi Pegawai, Kinerja Pengelolaan Keuangan