

**PENGARUH SISTEM PENGENDALIAN INTERN PEMERINTAH (SPIP),  
KOMITMEN ORGANISASIONAL DAN BUDAYA ORGANISASIONAL  
TERHADAP PENERAPAN *GOOD GOVERNMENT GOVERNANCE*  
(Studi Pada Organisasi Perangkat Daerah Provinsi Sumatera Barat)**

**TESIS**



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***Effect of Government Internal Control System (SPIP),  
Organizational commitment and Organizational culture  
Against the application of good government governance  
(Study of the Regional Apparatus Organization of West Sumatra Province)***

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*This study aims to analyze the effect of the Government Internal Control System (SPIP), organizational commitment and organizational culture to the application of Good Government Governance. The study was conducted on the Regional Apparatus Organization (OPD) in West Sumatra Province. This study uses three endogenous variables, namely the government's internal control system, organizational commitment and organizational culture as well as one exogenous variable, namely the application of good government governance. The data used is primary data obtained from the questionnaire distributed to 208 respondents, namely officials and employees in the Regional Apparatus Organization (OPD) in West Sumatra Province. The analysis method used is Partial Least Square (PLS) with the help of the Smart PLS version 3.0 program. The results of this study indicate that the government's internal control system has a positive and significant effect on the application of good government governance. Organizational commitment has a positive and significant effect on the application of good government governance. Third, organizational culture has a positive and significant effect on the application of good government governance.*

***Keywords: Government Internal Control System (SPIP), Organizational Commitment, Organizational Culture, Application of Good Government Governance***

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Penelitian ini bertujuan untuk menganalisis pengaruh sistem pengendalian intern pemerintah (SPIP), komitmen organisasional dan budaya organisasional terhadap penerapan *good government governance*. Penelitian dilakukan pada Organisasi Perangkat Daerah (OPD) di Provinsi Sumatera Barat. Penelitian ini menggunakan tiga variabel endogen yaitu sistem pengendalian intern pemerintah, komitmen organisasional dan budaya organisasional serta satu variabel eksogen yaitu penerapan *good government governance*. Data yang digunakan adalah data primer yang diperoleh dari kuesioner yang disebarakan kepada 208 responden yaitu pejabat dan pegawai pada Organisasi Perangkat Daerah (OPD) di Provinsi Sumatera Barat. Metode analisis yang digunakan adalah Partial Least Square (PLS) dengan bantuan program Smart PLS versi 3.0. Hasil penelitian ini menunjukkan bahwa sistem pengendalian intern pemerintah berpengaruh positif dan signifikan terhadap penerapan *good government governance*. Komitmen organisasional berpengaruh positif dan signifikan terhadap penerapan *good government governance*. Ketiga, budaya organisasional berpengaruh positif dan signifikan terhadap penerapan *good government governance*.

Kata Kunci: Sistem Pengendalian Intern Pemerintah (SPIP), Komitmen Organisasional, Budaya Organisasional, Penerapan *Good Government Governance*