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THESIS  
EFFECT OF PUBLIC GOVERNANCE, INTERNAL CONTROL SYSTEM AND  
ORGANIZATIONAL CULTURE TOWARDS NAGARI FINANCIAL  
MANAGEMENT PERFORMANCE

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*Submitted to fulfill the requirements in order to obtain bachelour degree of economics*

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## **EFFECT OF PUBLIC GOVERNANCE, INTERNAL CONTROL SYSTEM AND ORGANIZATIONAL CULTURE TOWARDS NAGARI FINANCIAL MANAGEMENT PERFORMANCE**

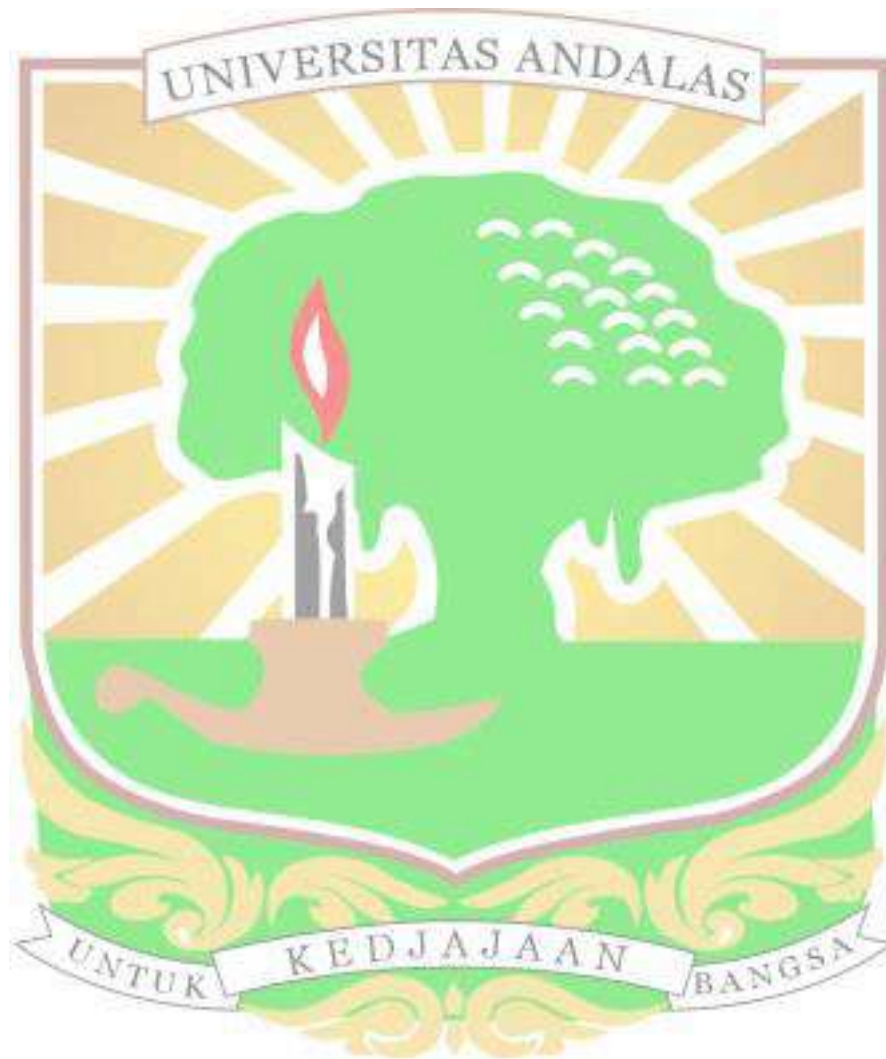
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### **ABSTRACT**

*This study has the following objectives: (1) to determine the effect of public governance in accordance with governance principles such as accountability, transparency, and organizational culture, (2) to determine the effect of internal control which includes the control environment, risk assessment, control activities, information and communication, and monitoring, (3) to determine the influence of organizational culture on the performance of nagari financial management in 5 Nagari in Lima Kaum District, Tanah Datar Regency, West Sumatra. This research is a quantitative research. The data in this study were obtained based on the results of questionnaire data distributed to respondents. This research uses multiple linear regression analysis model. The classical assumption test used includes multicollinearity, heteroscedasticity, and linearity tests.*

*Based on the results of the research conducted, it can be concluded that: (1) Public Governance has a positive effect on Nagari Financial Management Performance as indicated by the results of the t-test which shows that the value of  $t_{count} > t_{table}$  ( $2,084 > 2001$ ), (2) Internal Control has a positive effect on Nagari Financial Management Performance is indicated by the t-test results which show that the value of  $t_{count} > t_{table}$  ( $5,800 > 2,001$ ), (3) Organizational Culture has a positive effect on Nagari Financial Management Performance, which is indicated by the t-test results which show that the value of  $t_{count} > t_{table}$  ( $2,889 > 2.001$ ), (4) Public Governance, Internal Control, and Organizational Culture together have a positive effect on Nagari Financial Management Performance as indicated by the F-test results which show that the value of  $F_{count} > F_{table}$  ( $126,548 > 3,153$ ). Financial management performance in 5 Nagari in Lima Kaum District is influenced by public governance, internal control, and organizational culture by 86.7% and the remaining 13.3% is influenced by other factors.*

**Keywords:** *Public Governance, Internal Control, Organizational Culture, Nagari Financial Management Performance*



## ABSTRAK

Penelitian ini memiliki beberapa tujuan sebagai berikut: (1) untuk mengetahui pengaruh public governance sesuai dengan prinsip-prinsip governance seperti accountability, transparansi, dan budaya organisasi, (2) untuk mengetahui pengaruh pengendalian internal yang meliputi lingkungan pengendalian, penilaian risiko, kegiatan pengendalian, informasi dan komunikasi, dan pemantauan, (3) untuk mengetahui pengaruh budaya organisasi kinerja pengelolaan keuangan desa di 5 Nagari di Kecamatan Lima Kaum, Kabupaten Tanah Datar, Sumatera Barat. Penelitian ini merupakan penelitian kuantitatif. Data pada penelitian ini diperoleh berdasarkan hasil data kuesioner yang dibagikan kepada responden. Penelitian ini menggunakan model analisis regresi linier berganda. Uji asumsi klasik yang digunakan meliputi multikolinieritas, heteroskedastisitas, dan uji linieritas.

Berdasarkan hasil penelitian yang dilakukan, dapat disimpulkan bahwa: (1) Public Governance berpengaruh positif terhadap Nagari Financial Management Performance ditandai dengan hasil t-test yang menunjukkan bahwa nilai  $t_{hitung} > t_{tabel}$  ( $2.084 > 2.001$ ), (2) Internal Control berpengaruh positif terhadap Nagari Financial Management Performance ditandai dengan hasil t-test yang menunjukkan bahwa nilai  $t_{hitung} > t_{tabel}$  ( $5.800 > 2.001$ ), (3) Organizational Culture berpengaruh positif terhadap Nagari Financial Management Performance ditandai dengan hasil t-test yang menunjukkan bahwa nilai  $t_{hitung} > t_{tabel}$  ( $2.889 > 2.001$ ), (4) Public Governance, Internal Control, and Organizational Culture secara bersama-sama berpengaruh positif terhadap Nagari Financial Management Performance ditandai dengan hasil uji-F yang menunjukkan bahwa nilai  $F_{hitung} > F_{tabel}$  ( $126.548 > 3.153$ ). Kinerja pengelolaan keuangan di 5 Nagari di Kecamatan Lima Kaum dipengaruhi oleh public governance, pengendalian internal, dan budaya organisasi sebesar 86,7% dan 13.3% sisanya dipengaruhi oleh faktor lain.

**Katakunci:** *Public Governance*, Pengendalian Internal, Budaya Organisasi, Kinerja Pengelolaan Keuangan Desa

