

# The Factors Affecting of Good Government Governance Implementation in Pali

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**Keywords:** Organizational Culture, Internal Supervisory Apparatus of Government, Good Government Governance.

**Abstract:** This study aimed to analyze the application factors of Good Government Governance (GGG) which were consisted of organizational culture, competency of regional government apparatus and the role of internal supervisory apparatus of government in Pali regency, both simultaneously and partially. The research method used in this study was explanatory research with 35 government units. Analysis unit of government unit was divided into head of department, secretary of department, financial department and inspectorate auditor. Data analyzed was performed by using multiple regression. The result of study showed that organizational culture, competency of regional government apparatus and the role of internal supervisory apparatus of government simultaneously gave 74.9% effect on the application on GGG. Partially, the role of internal supervisory apparatus of government gave 31.4% positive and significant effect on the application of GGG. The role of internal supervisory apparatus of government on the implementation of GGG gave bigger contribution compared to the other two factors in this study.

## 1 INTRODUCTION

Regional government as the organizer of regional autonomy is supposed to apply the principal of good governance. One of the reason why the application of good governance in Indonesia is less successful is because lack of government attention on organizational culture (Sari, 2012). Organizational culture may shape the action of leader in taking decision, including the option of control system. Organizational culture influences the behaviour of employee on the effectiveness of accounting practice, such as the integration of financial information, reporting formation, dissemination of financial reports, and a trustable accounting information (Hanpuwadal & Phaprueke, 2010). The condition faced by regional government, such as limited amount of government apparatus with educational background of accountancy, makes the apparatus not really care or not understand about the existing problem.

Organizational culture and competent regional government apparatus need internal supervision to prevent the practice of corruption, collusion, and nepotism. This supervision is important in order to actualizing GGG.

This study was conducted on the Pali district government as a new expansion area in South Sumatera (Indonesia), with the consideration that new autonomous regions need to get more attention to actualize good governance. This is due to the limited resources available compared to areas that have long undergone government autonomy.

The existence of Pali regency government apparatus, indicates the need to increase apparatus competency. This is seen from the number of permanent employees (1,462 people) only 14 people have accounting education (BPKAD, Pali regency: 2017). Seen from the role of internal supervisory apparatus of government, internal supervisory apparatus of government capability on representative working area of finance and development supervisory agency in South Sumatera province, Indonesia in 2017, Pali regency stays on level 1 (the result of internal supervisory apparatus of government capability mapping by finance and development supervisory agency). This study needs to be done given the Pali as the new expansion area, need more attention in enforcing GGG.

## 2 LITERATURE REVIEW

### 2.1 Agency Theory

According to (Fama, 1980), (Jensen & Meckling, 1976) organizations can be understood as an environment in which a complex network of contracts between principals and agents is observed, a nexus of contracts in which ownership becomes irrelevant (Oliveira & Filho, 2017).

Agency theory can be applied in public organizations (Bergman & Lane, 1990), modern democracies are based on a series principal-agent relationship. The framework of principal agent relations is a very approach important to analyze public policy commitment. The agent has information about requirements and results of their activities that are unknown and often unobservable by the principal, which constitute a source of several agency problems (Attila, 2012).

### 2.2 Organizational Culture

Organizational culture adopted by regional government tends to use bureaucratic culture, which makes them feel capable in implementing regional autonomy even with minimum participation from the society (Pramudhietha, 2017). Organizational culture covers all the core values, beliefs and shared assumptions that helps to get employees committed and motivated (Owoyemi & Ekwoaba, 2014).

Organizational culture is a shared system and meaning shared by its members that distinguishes organizations from other organizations (Robbins & Judge, 2013). Organizational culture are introduced to employees, to help them to get familiar with the system of organization (Shahzad, Luqman, Khan, & Shabbir, 2012).

Good governance will create a good organizational culture as well (Paramitha, Agustia, & Soewarno, 2017). Researchers who have conducted research on these relationship between good governance and culture, such as (Sopper, 2014) and (Popadak, 2016). Popadak (2016) states, aims to demonstrate the importance of organizational culture as a source of long-term sustainability of organizational values. The implication organizational culture might influence the performance of the civil service in the specific context of new public management and good governance (Yosinta, 2016)

Organizational culture is significantly influential on organizational performance (Pangewa, 2015). Organizational culture is very influential on the behavior of organization members, so if the

organizational culture is good then members of organization are also good people with a certain quality. Similarly, the study results (Sari: 2012), (Syamsir, 2014) stated that organizational culture is influential on good governance in regional government in Indonesia.

### 2.3 The Competency of Regional Government Apparatus

In general, the performance of government officials in Indonesia, has not yet reached professional standards. This is partly due to lack of discipline and poor work ethic (Subhan, Eman, & Aisyah, 2014).

Competency was described as underlying characteristic of an individual, which are causally (change in one variable cause change in another) related to effective job performance (June & Mahmood, 2011). Characteristic of individuals is that competency of an individual is linked to her/his effective performance. In other words, competency is every characteristic owned by somebody; working ability, creativity, moral, and etc. which give contribution for an organization.

Competency as mentioned by Article 69, (Anonymous, 2014) is:

1. Technical competency measured by educational level and specialization, functional technical training, and work experience technically;
2. Managerial competency measured by level of education, structural or management training, and leadership experience; and
3. Socio-cultural competency measured by work experience related to plural society in terms of religion, race, and culture so it has national insight.

Government units, should have competent resources, supported by educational background of accountancy, often joining the training, and have experience in financial sector in managing a good regional financial. They are necessary to apply existing accounting system. The failure of regional government apparatus in understanding and applying accounting logic will be impacted on the error of financial report and incompatibility of report with the standards set by the government. Studies about competency of regional government apparatus on good governance has been performed (Nofianty, 2012) and the result is that competency of regional government apparatus gives positive effect on the application of GGG.

## 2.4 The Role of Internal Supervisory Apparatus of Government

Internal supervisory apparatus of government particularly Finance and development supervisory agency has started doing reposition and revitalization (Mardiasmo, 2009), which makes finance and development supervisory agency as assistant consulting not watchdog which looks after mistakes and creating trap. Finance and development supervisory agency is more to give prevention steps and advice. In regional government, there is functional supervisory apparatus of government which helps regional leader in doing supervision, whether or not the performed activity by his apparatus is compatible with vision, mission, purpose, targets, and pre-determined program. Government regulation about internal control system of government confirms the role of internal supervisory apparatus of government in performing internal supervision through audit, review, evaluation, monitoring and other supervisions. Internal supervisory apparatus of government is internal auditor of government performed by provincial/regional/city inspectorate (anonymous, 2004) and (anonymous, Law number 1/2004 about the use of state treasury, 2004)

The role of internal auditing is as *'Assurance and consulting'* (Pickett, 2010). Internal audit team can provide advice and help to the management with the most compatible way for each necessity. The role of internal supervisory apparatus of government can give adequate assurance, accuracy, reliability, and validity of the information that every accounting process in financial report has been performed in parallel with the implementation of budget and preparation of the financial report.

Internal supervisory apparatus of government contributes on the application of GGG just like the result of Novianty's study (2012) in Riau province but it's different with the study result of Syamsir (2014) that the role of regional inspectorate doesn't give any effect on the application of GGG.

## 2.5 Good Government Governance (GGG)

There are nine characteristics of good governance implementation (Mardiasmo, 2009) but there are three things which can be performed by regional government to implement a GGG, such as: (1) creation of transparency, (2) public accountability, and (3) value for money (economy, efficiency, and effectiveness). Those three things are related to each other and support each other for achieving success in

implementing the concept of good governance. GGG is marked with three main pillars which are basic elements related to each other (Wati, Lismawati, & Aprilia, 2010). Those three pillars are participation, transparency and accountability.

Governance has meaning of how a nation distributes power and manages resources as well as various problems faced by the society (Khomsiyah, 2012). United Nation Development Program (UNDP) in 1997 defined "governance is the exercise of economic, political, and administrative authority to manage a country's affairs at all levels and the means by which states promote social cohesion, integration, and ensure the well-being of their population". This statement contains meaning of a synergy and constructive relation between state, private sector, and society (state, private, society).

Principle of good management such as transparency, openness, accountability, participation, fairness, and independence must be there in GGG (Sari D., 2013). Values such as efficiency, fairness, transparency, participation, and accountability can be measured easily in the practice of organizing public services. Nizarli in Khomsiyah (2012), defined good governance as: the implementation of political authority, economic and administrative in managing a nation, including complex mechanism as well as related process, institutions which can vocalize individual and group interest as well as resolve every emerging problems among them. In this study, three main pillars of GGG which are (1) transparency; (2) accountability; and (3) participation (LAN & BPKP, 2000).

Based on literature review and the result of several previous studies, the hypotheses of this study are as follows:

### Hypothesis 1

Organizational culture, competency of regional government apparatus and the role of internal supervisory apparatus of government simultaneously influence the application of GGG.

### Hypothesis 2

Organizational culture, competency of regional government apparatus and the role of internal supervisory apparatus of government partially influence the application of GGG.

## 3 RESEARCH METHOD

### 3.1 Research Population and Sample

The research population is government units in Pali regency (39 government units). However, data which

can be processed (complete) is only 33 unit which then are made as research sample of study.

### 3.2 Variable

Research variable consists of organizational culture ( $x_1$ ), the competency of regional government apparatus ( $x_2$ ), the role of internal supervisory apparatus of government ( $x_3$ ) and the application of GGG ( $Y$ ). Scale of measurement in this study is “ordinal” with likert scale 5 points. Likert scale uses assessment summed up in the category of “data interval” (Cooper & Schindler, 2017).

1. Culture consist of three dimensions: innovation and risk taking, attention to detail, result orientation with ten item questions. The concept to organizational culture refer to Robbins and Judge (2013).
2. The demension competency of regional government apparatus is adopted from undang-undang No.5/2014 and Nofianty (2012): knowledge, experience, ethics subjective, and skills. The questionnaire consist of seven items.
3. The role of internal supervisory apparatus of government consist of dedication, social obligation, autonomy needs, confidence in the rules themselves, community affiliation. This variabel, fourteen items questions.
- d. GGG consist of three main pillars, which are: transparency, accountability, and participation (LAN & BPKP, 2000) with eight item questions.

Respondent (observation units) are head of government unit, secretary of government unit, financial departement, and apparatus of inspectorate as internal supervisory apparatus of government.

### 3.3 Model of Analysis and Hypotheses Test

#### 3.3.1 Model of Analysis

The result of multiple linear regression, regression equation of organizational culture, the competency of regional government apparatus and the role of internal supervisory apparatus of government on the application of GGG is as follows:

$$GGG = \alpha + \beta_1 OC + \beta_2 CRGA + \beta_3 RISAP + \epsilon$$

Description:

$Y$  = GGG

$X_1$  = Organizational Culture (OC)

$X_2$  = the Competency of Regional Government Apparatus (CRGA)  
 $X_3$  = the Role of Internal Supervisory Apparatus of Government (RISAP)  
 $\alpha$  = constanta  
 $\beta_1, \beta_2, \beta_3$  = regression coefficient of each variables influencing GGG  
 $\epsilon$  = other factors which aren't studied

To prove the research hypotheses, F test (simultaneously) and t test (partially) are conducted. Technique of data analysis uses SPSS Software version 20.

#### 3.3.2 Hypotheses Test

##### F test

$H_0: \beta_1 = 0$  organizational culture, competency of regional government apparatus and the role of internal supervisory apparatus of government simultaneously doesn't been influence the application of GGG.

$H_0: \beta_1 \neq 0$  organizational culture, competency of regional government apparatus and the role of Internal supervisory apparatus of government simultaneously influence the application of GGG.

##### T test

###### Hypotheses a

$H_0: \beta_1 = 0$  organizational culture doesn't been influence the application GGG

$H_0: \beta_1 \neq 0$  organizational culture influence the application GGG

###### Hypotheses b

$H_0: \beta_1 = 0$  the regional government apparatus' competency doesn't been influence the application GGG

$H_0: \beta_1 \neq 0$  the regional government apparatus' competency influence the application GGG

###### Hypotheses c

$H_0: \beta_1 = 0$  the role of internal supervisory apparatus of government doesn't been influence the application GGG

$H_0: \beta_1 \neq 0$  the role of internal supervisory apparatus of government influence the GGG

## 4 RESULT AND DISCUSSION

### 4.1 Result

Multiple regression analysis used to know the effect of the independent variable to dependent variable. The calculation on obtained the results of data processing showing constant value and the regression coefficient (table 1).

Table 1: The result of multiple regression analysis.

Model	Coefficients <sup>a</sup>			T	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	-1.391	.505		-2.752	.010
OC	.317	.119	.275	2.663	.012
CRGA	.490	.137	.393	3.571	.001
RISAP	.574	.131	.441	4.389	.000

a. Dependent Variable: GGG  
Source: Output of SPSS Version 20

The test result that showing by the table 1, so get the regression equation:

$$GGG = -1.391 + 0.317 OC + 0.490 CRGA + 0.574 RISAP$$

#### 4.1.1 Simultaneous Test

Statistics used in simultaneous test with F test, were obtained through anova table as described in table 2.

Table 2: Anova table for simultaneous test.

ANOVA <sup>a</sup>						
Models		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.333	33	2.111	32.812	.000 <sup>b</sup>
	1 Residual	1.866	229	.064		
	Total	8.198	332			

a. Dependent Variable: Y  
b. Predictors: (Constant), X3, X1, X2  
Source: Output Attachment, SPSS Version of 20

$F_{count}$  (32.812) is bigger than  $F_{table}$  (2.934), then at an error rate of 5% it is decided that organizational culture, the competency of regional government apparatus and the role of internal supervisory apparatus of government simultaneously influence the application of GGG at government unit in Pali regency.

### 4.1.2 Determination Coefficient

Organizational culture, the competency of regional government apparatus and the role of internal supervisory apparatus of government simultaneously influence GGG. The value of determination coefficient is obtained through result of process using software SPSS 20 for windows as illustrated in table 3.

Table 3: Determination coefficient.

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error the estimate
1	.879 <sup>a</sup>	.772	.749	.25364

a. Predictors: (Constant), RISAP, OC, CRGA  
b. Dependent Variable: GGG  
Source: Output Attachment, SPSS Version of 20

In table 3, the value of multiple correlation coefficient (R) of organizational culture, the competency of regional government apparatus and the role of internal supervisory apparatus of government simultaneously on GGG is 0.879. Determination coefficient of 74.9% indicates that organizational culture, the competency of regional government apparatus and the role of internal supervisory apparatus of government simultaneously give 74.9% effect on the application of good government governance, while the rest of 28.1% is the effect of other factors aside from organizational culture, the competency of regional government apparatus and the role of internal supervisory apparatus of government.

### 4.1.3 Partial Test

Table value used as table value in partial test (t test) of 2.045 is obtained from t table where  $\alpha = 0.05$  and the degree of freedom is 29 for two-way testing. The test criteria used in this study is as follows: If the absolute value of  $t_{count} > t_{table}$  then  $H_0$  is rejected (significant). If the absolute value of  $t_{count} \leq t_{table}$ , then  $H_0$  is accepted (insignificant).

### Organizational Culture (OC) and the Application of GGG

In table 4, the effect of organizational culture on GGG is 16,9% (0.615 \* 0.275) with significance value of 0.012, then at an error rate of 5% it is decided to reject  $H_0$  so  $H_a$  is accepted. Therefore, it may be concluded that organizational culture influences GGG.

Table 4: The test result of OC on the application of GGG.

Correlation Coefficient	Standardized Coefficient	t <sub>count</sub>	Sig.	t <sub>table db:29</sub>	H <sub>0</sub>
0.615	0.275	2.663	0.012	2.045	Rejected

**Regional Government Apparatus' Competency and GGG**

The summary of test result used to test the competency of regional government apparatus on GGG can be seen in table 5.

Table 5: Test result of regional government apparatus' competency effect on the application of GGG.

Correlation Coefficient	Standardized Coefficient	t <sub>count</sub>	sig.	t <sub>table db:29</sub>	H <sub>0</sub>
0.735	0.393	3.571	0.001	2.045	Rejected

In table 5, the effect of regional government apparatus' competency on GGG is 28.9% (0.735 \* 0.393) with significance value of 0.001. At an error rate of 5% it is decided to reject H<sub>0</sub> so H<sub>a</sub> is accepted. It means that the competency of regional government apparatus influences GGG. The result of this test provides empirical proof that the higher regional government apparatus' competency will make the implementation of GGG at government unit in Pali regency better.

**The Role of Internal Supervisory Apparatus of Government and the Application of GGG**

Summary of test result used to test the role of internal supervisory apparatus of government on the application of GGG can be seen in table 6.

Table 6: The test result of internal supervisory apparatus of government's role effect on the application of GGG.

Correlation Coefficient	Standardized Coefficient	t <sub>count</sub>	Sig.	t <sub>table db:29</sub>	H <sub>0</sub>
0.712	0.441	4.389	< 0.001	2.045	Rejected

In table 5 it can be seen that the effect of internal supervisory apparatus of government's role on the application of GGG is 31.4% (0.712 \* 0.441) with significance value approaching zero. At an error rate of 5% it is decided to reject H<sub>0</sub> and accept H<sub>a</sub>. This result indicates that the role of internal supervisory apparatus of government influences the application of GGG.

This test result provides empirical proof bigger role of internal supervisory apparatus of government will make the application of GGG at government unit in Pali regency better. The multiplication result of correlation coefficient with standardized coefficient is 0.314, meaning that the role of internal supervisory apparatus of government contributes 31.4% on the application of GGG in the government of Pali regency.

**4.2 Discussion**

**4.2.1 The Effect of OC, Regional Government Apparatus' Competency, and the Role of Internal Supervisory Apparatus of Government on GGG**

Simultaneously, OC (x<sub>1</sub>), ompetency of regional government apparatus (x<sub>2</sub>) and role of internal suvervisory apparatus of government (x<sub>3</sub>) contribute 74.9% on GCG implementation (Y) in Pali. Hypothesis testing shows the value of F<sub>count</sub> (32,812) bigger F<sub>tab</sub> (2,934). Thus, x<sub>1</sub>, x<sub>2</sub> and x<sub>3</sub> have a significant effect on GGG.

**4.2.2 The Effect of OC on GGG**

These results indicate that OC partially has a significant effect on GGG. OC has an effect of 16.9% on the implementation of GGG. The test result gives empirical proof that better organizational culture will make the implementation of GGG at government unit in Pali regency better. The result of this study support the hypothesis proposed that the OC to GGG.

From the results of study that the respondent attempted to avoid irregularities, has the clarity of the description of the task and the details of the job and emphasize on the target quality of the work. This is in line with Robbins and Judge (2013), organizational culture is a shared system and help its members to get familiar with the system of organization. The results of this study support the results of Sari's research (2012), Syamsir (2014).

**4.2.3 The Effect of Regional Government Apparatus' Competency on GCG**

The test result (table 5) indicates variable of regional government apparatus' competency has a significant effect on the application of GGG. This result indicates that the competency of regional government apparatus partially give positive and significant effect 28.9% on the application of GGG.

This study is different from the research finding's Subhan, et.al. (2014) that the performance of government officials in Indonesia, has not yet reached professional standards. The regional government apparatus' competency must have competent resources, supported by an accounting education background, often attend education and training, and have experience in finance. The failure of the regional government apparatus in understanding and applying the logic of accounting will have an impact on the errors of financial statements made and report mismatches with standards set by the government. This results support the results of Nofianty's research (2014).

#### 4.2.4 The Effect of the Role of Internal Supervisory Apparatus of Government on the Application of GGG

This test indicates that the role of internal supervisory apparatus of government partially gives positive and significant effect on the application of GGG. The role of internal supervisory apparatus of government gives 31.4% effect on the application of GGG. It is as stated in the constitution (Undang-undang number 1 and 15/2004 about the use of state treasury, 2004), internal auditor of government performed by provincial/regional/city inspectorate for audit, review, evaluation, monitoring, and supervisions.

The result of this study supports study conducted by Nofianty (2012) that professionalism of internal supervisory apparatus of government influences the implementation of GGG in Riau province and differs with the findings of Syamsir (2014) that the role of regional inspectorate does not give any effect on the application of GGG.

## 5 CONCLUSIONS

Organizational culture, regional government apparatus' competency and the role of internal supervisory apparatus of government proven to have a significant effect on the implementation of good government governance in Pali regency simultaneously and partially. This study contribute to policy makers so that the implementation of GGG (transparency, participation and accountability) can be implemented properly. Local government officials are expected to be able to carry out policies that are more sensitive to community issues, honest and responsible.

The competencies of regional government apparatus' and internal supervisory apparatus of government need to be improved so that contributions are in accordance with their main tasks and functions.

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