The Influence of Internal Control System, Commitment Leaders, Competence Human Resources, and Good Governance of the Performance of Regional Financial Management (Empirical Studies in Working Units Kota Mataram)

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Abstract : *This Research Aimed To Analyze And Examine The Hypotheses On The Of Internal Control System, Commitment Leaders, Competence Human Resources, And Good Governance Of The Performance Of Regional Financial Management. Respondents In This Research Are Financial Department And Financial Administration In Mataram City. In This Research The Sampling Method Used Is Purposive Sampling Method. Data Were Collected Through Distributing Questionnaires To 72 Respondents. Data Were Analyzed Using Statistikal Package For The Social Sciens (Spss). The Results Of This Research Indicates That On Partial Only Spi, Commitment Leadership, And Gg That Influence The Performance Regional Financial Management While Competence Human Resources Do Not Affect Significant Impact On Financial Management Performance. The Simultaneously Shows Spi, Commitment Leadership, Competence Resources And Gg Impact On Performance Regional Financial Management*

Keywords: *Internal Control System, Commitment Leaders, Competence Human Resources, Good Governance, Performance Of Regional Financial Management And Goal Setting Theory.*

I.   Introduction

Some Legislation Which Is Used To Regional Financial Management The Act No 17 Years 2003 About Finances The State Of Being Asserted That Reports Pertangungjawaban Financial Referred To Expressed In The Form Of Financial Reports And At Least Covering Report The Realization Budget, The Balance, Cash Flow Report, And The Record On Financial Report Are Arranged Based On Sap The Law The Government No. 8 2006), The Law Number 1 Of 2004 About Pembendaharaan The State Clear That Financial Reports Have To Be Developed Based On Process An Accounting Must Be Implemented By Each User Budget And Power Users A Budget And Pegelola The Public Treasury State / Regional, The Act Of Number 15 Years 2004 About Audit Management And Financial Responsibility The State And Act No 25 Of Year 2004 On Subsystem National Development Planning. As An Effort To A Number Of Concrete In Realizing The Accountability And Transparency Of In The Vicinity Of The The Government To Which Program Demanded Each State Of Financial Management To Convey The Accountability Reports Of The With The Broader Scope Of According To Good Financial Management A Wider And On Time (The Government Regulation No 8 Years 2006).

Government Regulation No 58 / 2005 Article 1 Paragraph 6 States That Regional Financial Management Is The Whole Activities Involving Planning, The Implementation Of The, Administration, Reporting, Accountability And Supervision Regional Financial. Based On A Summary Of The Results Of Investigation The First Half 1 (Ihps-1) 2012, The Findings Error Financial Management By The Government The Area Of A Mataram City Reached 1,01 Billion With 422 Findings Cases. The Findings Of The Wrongdoing Cause Mataram City A Loss Of That Influence The Planning And Budgeting Years Later (The Realization Budget And Impacted On The Decline In Performance Regional Financial Management). Need To For Local Governments Mataram City To Be More Careful In Regional Financial Management To Prevent In Losses To Local Treasury Potentially Diminishes The Quality Of Regional Budgets.

A Lot Of Factors Affect Regional Financial Management One Of Them Is A System Internal Control. Internal Control System Is A Process That Are Integral To The Action Of And Activities Undertaken By Is Constantly Being By The Leader Of And All Of The Employee To Give Confidence Sufficient Over The Achievement Of The Aims Organization Through Activities That Effective And Efficient , The Reliability Of Financial Reporting , Security State Assets , And Observance Of Laws And Regulations (Government Regulation No 60 In 2008).

Based On The Results Of Examination On Local Government Financial Statements Mataram City Fiscal Year 2015, Bpk Internal Control Shows That There Is A Weakness Of The System In The Preparation Of The Financial Report Namely 1) On Listing And Reporting Assets Is Not Yet Supported Reliable Data, 2) Debt Comforter Calculation Third As Much Rp 16.650.385,64 Could Not Believed To Be, 3) Procurement Of Goods On A Body Of Environmental Which Has Been Passed On To The Community Worth Rp. 784.591.000,00 Budgeted As Capital Expenditure.

The Findings Weakness Of The System Internal Control Mentioned Above Shows The Weak Disobedience Of Law And Rule That Shows That Opinion Unqualified Obtained The Regional Government Mataram City In 2014 Does Not Guarantee Compliance And The Observance Of Regulation Because Of That Local Governments Must Be To Improve The Systems Internal Control And Obedience Of Regulation Ensure That The Management Of Financial Regions Can Maximally And The Purpose Of The Local Government Of Mataram City Can Be Achieved. Research On Internal Control System With The Performance Of Financial Management Have Been Researched By Azlina And Amelia (2014), Sarah 2015), Simanungkalit (2013) Nofianti (2014), Oktarnia (2011) And Zalni (2013) They Research Showing That The Adoption Of Internal Control System Had An Influence On The Performance Of Regional Financial Management.

In Addition To A System Of Audits Of Internal Control, That Affects According To Good Financial Management In A Particular Region Also Destined By Their Shared Commitment Of Its Principals. Commitment On The Part Of The Leaders Of Various Is How Figurehead Of An Army Of Taking The Responsible Toward These Pay Rises On Performance A Place She Used To Work, The Payment Is Stalled Because The Leaders Of Various Does Not Work To Call His Own Must Work Together With Other People Or Inferiors And Development Which Has Indicated Through The Involvement The Leaders Of Various In Carrying Out Tasks In Short It May Enter, By Directing, Affecting, Encourage Inferiors At Various Purposes In The Structure Of The Agency Including The Control The Quality Of (Desseler , 1999). The Results Of Investigation Supreme Audit Board (Bpk Of Government Financial Statements Mataram City In 2014) Namely The Disobedience Of Legislation In Regional Financial Management And Maturnitas Internal Control System Are Still Fine / The Level Of 1 Namely The Fulfillment Of Documents.Maturnitas Spi The Local Government Of Mataram City Still At The Level Of 1 Shows Lack Of Commitment Leaders, Commitment Leaders Who Do Not Dibackup The Head Of The Region Caused To Raise The Level Maturnitas Internal Control Sistem As Expected Inspectorate Mataram City That Maturnitas Spi Be At The Level Of 3 (Inspectorate Mataram City, 2016)

The Position Of The Level Of 1 Maturnitas Internal Control System Mataram City Seems To Indicate To Lack Of Awareness Of A Large Proportion Of The Primary Tasks Of Working Units Against The Importance Of In The Management Of The Internal Control System. Commitment On The Part Of The Leaders Of Various Playing An Important Role Can Have A Large Influence In The Improvement Of Internal Control System Maturnitas So That They Do Not Fast Train Transportation System Resulting From A Lack Of Communication The Leaders Of Various To Heads Of Skpd (Lhp-Lkpd Years 2014). The Purpose Of Local Government Organization Can Help To Create The Elders Shall Believe And The Leaders Of Various Has A Great Commitment On The Twelve Program Region (A Percent Increase In The Level Of Maturnitas The Internal Control System) So As To Produce A Good Financial Management Performance As A Manifestation Of Its The Accountability Reports On The Development Of The Regional Governments On The Management Of The The Public Money. Research On These Pay Rises On Performance Commitment On The Part Of The Leaders Of Various According To Good Financial Management Have Been Researched Baihaqi (2012), Halim (2012), Azmy Et.Al (2014) Agusetyaningsih (2012) And Zalni (2013) Her Research Shows How A Commitment Had A Significant Effect On The Performance Of Regional Financial Management.

In Addition To A System Of Audits Of Internal Control And Commitment On The Part Of The Leaders Of Various , Regional Financial Management Have Also Been Influenced By The Competence Of Human Resources Which Are Needed Shortage Of Human Resources . Edison Said It Et.Al (2016; 142) Competence Is The Ability Of An Individual For Executing A The Job Properly And Has Certain Excellence That Based On The Figures For Hal-Hal That Pertain To The Level Of Knowledge Of (Knowladge), The Expertise Of The Dukun (Extra Skill), And While The Agency Position (Attitude).

Based On The Letter Statement From The Management Goods Dikpora Kota Mataram, Known Error Input Assets Bmd Government Land Mataram City Are Assets Land Belonging To The Government Worth Rp 11.400.000,00.In Addition There Are Error Recording The Fixed Assets Supposed To Be Supplies In City Agricultural, Marine And Fisheries (Lhp-Lkpd Mataram City, 2015). Based On The Results Of The Findings Of A Fault Inputs And Errors Registry Identifies The Weak Competence Human Resources, So It Needs Employees Competent Portions To Understand Logic Accounting In Order To Meminimalisirkan Error Recording Or Understanding That Causes Harm In The Area. Research On Competence With The Performance Of Financial Management Have Been Researched Safwan *Et.Al* (2014) , Azmi *Et.Al* (2014), Warisno (2009),

Rafar *Et.Al* (2015), And Agusetiyaningsih (2015) Her Research Shows That Competence Influences Regional Financial Management Performance.

In Addition To Regional Financial Management, A System Of Audits Of Internal Control , Commitment On The Part Of The Leaders Of Various, And Competencies Human Resources Which Are Needed, Have Also Been Influenced By Good Governance. Good Governance Is The Use Of Economic The Authority To Press Ahead , Political And Administrative Support The In Order To Manage The Broad Range Of Urusan-Urusan Of A Country At The Whole Level Of Government That Covers An Entire The Mechanisms Used In The, The Process Of And Institutions For The Where Is Below Communities And The He Begins Matter Of Factly The Interests Of Them To The Uses Of The Legal Right (Undp In Somantri, 2009). Based On Checking Respond Financial Monitoring Board Of The Fiscal Year 2014 Discloses That His Daily Investation In Kota Mataram There Was An A Problem Accountability In Regional Financial Management Of Bond Issuance Will Be Lost On The Purse Of The Twelve Of The Inspectorates Investigation , The Accountability Reports On The Planning Board Bappenas Said Both Official Travel Outside The Area To Cover On The Six Of The Regional Working Units (Skpd) Are Not In Accordance Evidence Stream A Rill , The Payment Of A Job Construction Of Buildings Nicu At / Icu / Iccu , The Operating Room And The Delivery Room On The Local Public Hospital Rsud Kota Mataram (Lhp-Lkpd, 2014).

The Findings Of This A Problem Accountability In Regional Financial Management Result In A Loss In The Area Which Had A Significant Effect On The Decrease In The City Of Performance Based Financial Incentives Of Each Region So That Be Necessary For Local Governments In Order To More Unaware Of The Importance Of The Role Of Good Governance At The Stage Of The Government. The Success Of Implement Good Governance Can Be Seen From The Observance Of Rules Designed To Weed Out Regulation, Transparency And Accountability Of The Primary Tasks Of Working Units To The Financial Management Of The Regions Where They Are Efficient And Effective. Research On Good Governance With The Performance Of According To Good Financial Management Have Been Researched By Azlina And Amalia (2012) Somantri (2009) Lucy And Husaini (2013) And Suparno (2012) They Research Shows That Good Governance Had A Significant Effect On The Performance Of Regional Financial Management.

The Research Is The Development Of Research Conducted Zalni (2013). The Difference The Research By Previous Studies Located On The Variables Of His Research And The Use Of Grounded Theory. Varibel Used Researchers Formerly Namely Variable Internal Control System Goverment, Commitment Employees And Performance Regional Financial Management. While Researchers Used Variable Internal Control System, Commitment Leader And Adding Two Variables As Reform The Competence Human Resources, Good Governance And The Grand Theory (Goal Setting Theory) Used To Research In Order To Strengthen The Concept Of Performance Regional Financial Management. The Research Is The Development Of Research Conducted Zalni (2013). The Difference The Research By Previous Studies Located On The Variables Of His Research And The Use Of Graunded Theory.Varibel Used Researchers Formerly Namely Variable Internal Control System Goverment, Commitment Employees And Performance Regional Financial Management. While Researchers Used Variable Internal Control System Goverment, Commitment Leadership And Adding Two Variables As Reform The Competence Human Resources, Good Governance And Grand Theory (Goal Setting Theory) Used To Research In Order Then To Strong The Concept Of Performance Regional Financial Management.

Financial Report Is One Of Basic Information For The Government To Make Decisions Is Good And Right. Important For The Government To Re-Establishing And Improving The Performance Of Regional Financial Management By Evaluating Of Internal Control System, To Step Up Their Commitment Leader And Increase The Competency Human Resources As An Embodiment Of Mission The Government To Manage Good Governance (Good Governance). From The Explanation Background Above So Formulated Problems As Follows: 1. Does The Internal Control System (Spi) Has A Positif Affect The Performance Of Local Financial Management? 2. Does The Commitment Of The Leadership (Kp) Has A Positif Affect The Performance Of Local Financial Management? 3. Does The Competence Of Human Resources (Ksdm) Has A Positif Affect The Performance Of Local Financial Management? 4. Does Good Governance (Gg) Has A Positif Affect The Performance Of Local Financial Management?

II. Literatur Review

The Theoretical Basis Used In This Study Is The Theory Of Goal Setting (Goal Setting Theory) By Locke (1990). Furthermore, Will Be Explained About Each Variable Used In This Research Are: Internal Control System (Spi), Leadership Commitment (Kp), Competence Of Human Resources (Ksdm), Good Governance (Gg) And Performance Of Regional Financial Management (Kpkd).

2.1 Goal Setting Theory

The Theory Of Goal Setting Theory According To Locke (1990) Is Based On Evidence Of The Assumption That The Goal (Mission, Desired State) Plays An Important Role In Acting In Other Words The Idea And Desire Will Encourage Individuals To Act Better In Order To Get More Work Either (Locke, 1990). Individuals Who Have Specific And Challenging Goals Will Work Better When Compared To Other Individuals Who Do Not Have Clear Goals Due To A Direct Relationship Between Specific And Measurable Goals To The Resulting Performance (Locke, 1990).

With The Goal Setting Theory Will Encourage Someone To Creativity / Find A Better Method In Doing Their Work (Locke, 1990). The Goal Setting Theory Describes The Relationship Between A Defined Goal And A Work Achievement. Leaders Who Understand The Goals (What The Organization Expects / Intansinya) Can Affect The Behavior Of Work And The Feed Back (Better) (Locke, 1990). According To Locke (1990) There Are Several Implications Of This Theory, Among Others: 1. The Concept Of Goal Setting Implicates The Feed Back Of Performance Results And Task Complexity Can Be Considered, 2. Leaders Can Prepare For Human Resources, Technology And More Related To Goal Setting Program. Hr Preparedness Is Done With Training, Communication And Planning, 3. Emphasis On Goals That Must Be Known And Understood By Each Individual And, 4. Evaluation Of Tailored Goal Adjustments.

Achievement Of Goals Can Be Realized And Executed Properly If The Leadership Has Set Intansi Goals. The Existence Of A Large Share Of Leadership In The Achievement Of Performance (Local Financial Management) Can Be Seen From The Influence Of Policies On The Intansi Such As Leadership Policies Related To Human Resources Competence Of The Financial Section Should Be Background Of Accounting Or Finance Education In Order To Reduce The Problems Caused By The Wrong Record In Finance Report. In Addition, With A Good Leadership Commitment To Facilitate Leadership In Implementing A Good Internal Control System And Realize Good Governance .

2.2 Performance Of Regional Financial Management (Kpkd)

Performance Is The Output / Outcome Of Activities / Programs That Will Or Has Been Achieved In Relation To The Use Of Budgets With Quantifiable Quantities And Quality (Government Regulation No. 58 Of 2005). Management Of Regional Finance Is The Whole Activity Which Includes Planning And Budgeting, Implementation And Administration, And Regional Financial Accountability (Government Regulation No. 58 Of 2005).

The Examination Function Is One Of Management Functions And Can Not Be Separated From The Regional Financial Management (Government Regulation No. 58 Of 2005). In Connection With The Examination Has Been Issued Law Number 15 Of 2004 On Audit Of Management And Responsibility Of State Finance (Government Regulation No. 58 Of 2005). There Are Two Types Of Checks Carried Out On The Management Of State Finances, Namely Internal Examination And External Examination (Government Regulation No. 58 Of 2005).

The Examination Of The Regional Financial Management Is Carried Out In Line With The Fourth Amendment Of The 1945 Constitution. Based On The 1945 Constitution, The Audit Of The Financial Statements Is Carried Out By The Supreme Audit Board, Thus Bpk Ri Will Conduct An Audit Of The Local Government Financial Report (Government Regulation Number 58 Of 2005). In The Conduct Of A Financial Audit, The Cpc As An Independent Auditor Will Perform The Audit In Accordance With Applicable Audit Standards And Will Provide An Opinion On The Fairness Of The Financial Statements. The Fairness Of The Government's Financial Statements Is Measured By Its Conformity With Government Accounting Standards (Government Regulation No. 58 Of 2005). In Addition To External Examination By Bpk, Internal Audits Can Also Be Conducted, Checks At The Local Government Level Implemented By The Regional Supervisory Board (Government Regulation No. 58 Of 2005).

The Low And Unfavorable Management Of Local Finance Can Be Seen From The Results Of Bpk's Opinion On The Regional Financial Report, Besides The Low Level Of Regional Financial Management Is Reflected From The Many Irregularities Of Local Financial Management Such As Delays In Determining And Preparing Regional Budget And Expenditure, The Implementation Of Fictitious Service Trip, Inappropriate Financial Liability, Procurement Of Goods / Services That Are Not In Accordance With The Contract / Agreement And So On (Sarah, 2015). Furthermore Sarah (2015) Revealed That The Factors That Can Also Affect The Success Of Regional Financial Management Such As Regulatory Factors, Organizational Commitment Factors, Human Resource Factors And Several Other Factors.

Financial Management Performance Is The Achievement Of Skpd Apparatus (Unit Of Regional Device) To A Program / Activity Contained In Dpa (Document Executing Budget) In The Form Of Output And Outcom. According To Utomo (2012) The Performance Of Good Local Financial Management Can Be Seen From: 1) Timeliness Of Apbd, 2) Expenditure Of Apbd For Increasing Community Welfare, 3) High Percentage Of Apbd Realization And Low Silpa (Remaining Over Budget Calculation) 4) Accuracy Of Delivery Of Lkpd

(Local Government Financial Report), 5) Increased Quality Of Bpk's Opinion On Lkpd (Local Government Financial Report).

2.3 Internal Control Sistem (Spi)

Government Regulation No. 60 Of 2008 Defines The Internal Control System As An Integral Process In The Actions And Activities Undertaken Continuously By The Leadership And All Employees To Provide Reasonable Assurance On The Achievement Of Organizational Goals Through Effective And Efficient Activities, Reliability Of Financial Reporting, Asset Security Countries, And Compliance With Laws And Regulations. Based On Government Regulation No. 60 Of 2008 That Spi (Internal Control System) Consists Of Five Elements, Namely:

Control Environment: The Control Environment Is A Condition Within The Intansi Government That Affects The Effectiveness Of Internal Control And Can Be Realized Through (Government Regulation Number 60 Of 2008): A) Enforcement Of Integrity And Ethical Values, B) Commitment To Competence, C) Leadership Conducive, D) Needs, E) Delegation Of Authority And Responsibility, F) Human Resource Development Policy, G) Effectiveness Of Apip Role, H) Good Working Relationship.

Risk Assessment: Risk Assessment Is An Activity Of Assessing The Possibility Of Events Or Events That Affect The Achievement Of The Objectives And Targets Of The Skpd And In The Risk Assessment Necessary For Skpd Heads To Establish Consistent Operational Strategies And Management Strategies Integrated With The Risk Assessment Plan (Government Regulation Number 60 Of 2008). Risk Assessment Includes; Risk Identification And Risk Assessment (Government Regulation Number 60 Of 2008).

Control Activities: Control Activities Are The Necessary Actions To Address Risks And The Establishment And Implementation Of Policies And Procedures To Ensure That Risk Mitigation Measures Are Effectively Implemented (Government Regulation 60 Of 2008). Head Of Skpd In This Case Shall Conduct Control Activities In Accordance With The Size, Complexity And Nature Of The Tasks And Functions Of Skpd Whose Policies And Procedures Are Established In Writing And Carried Out In Accordance With The Established And Conducted Regular Evaluation To Ensure The Implementation Of Control Activities As Expected Andichairilfurqan.Wordpress.Com).

Information And Communication: Information Is Data That Has Been Processed That Is Used For Decision Making In The Implementation Of Duties And Functions Skpd While Communication Is The Process Of Delivering Information By Using Symbols Or Symbols That Have Been Determined Either Directly Or Indirectly (Andichairilfurqan.Wordpress.Com)

Monitoring Of Internal Control: Monitoring Is A Means To Ascertain Whether The Internal Control System Of Each Skpd Has Proceeded As Expected And To Ascertain Whether Any Necessary Improvements Have Been Made In Accordance With Its Development Which Includes Design Assessment And Control Operations As Well As The Implementation Of Necessary Corrective Actions (Danichairilfurqan). Wordpress.Com)

2.4 Leadership Comitment (Kp)

Desseler (1999) Reveals That The Leadership Commitment Is How The Responsibility Of The Leadership Of The Organization Where He Is Located Because The Leadership Does Not Work Alone But Must Cooperate With Other Individuals Who Are Shown Through The Involvement Of The Leader In Carrying Out Its Main Task, By Directing, Influencing And, Encouraging Other Individuals Towards The Realization Organizational Goals Including Organizational Quality Control Programs. While Mulyanto (2014) Reveals That Commitment Is A Driver Of An Organization's Activities To Achieve A Change Or Improvement Of Quality, Therefore The Commitment Must Be Owned By A Leader As The Main Capital In Improving Performance.

To Produce A Good Financial Management Performance And The Maximum Required Value, Commitment, Cooperation And A Unified Whole Between The Leadership With Employees. The Success Of An Organization In Managing Finances Is A Success As A Team, In Which Each Element In It Takes Its Own Roles And Responsibilities (Desseler, 1999). According To Barus (2014) The High Financial Management Of A Region Can Be Realized When Coupled With The High Commitment Of Leaders In Achieving The Goal Intansi. Furthermore, Dessler (1999) Put Forward A Number Of Ways That Can Be Done To Build Commitment Within The Intansi, Namely:

A Charismatic Commitment; Make Vision And Mission As A Charismatic One That Is Made A Foothold, The Basis For Every Leader In Behaving, Behaving And Acting. **Have A Comprehensive** Complaint

Procedure: If There Are Complaints Or Complaints From Outside Parties Or From Internal Intansi Then The Leadership Must Have Procedures To Resolve The Complaint Thoroughly. **Provides Extensive Two-Way Communication**: How The Boss Establishes Two-Way Communication In The Intansi Regardless Of Subordinate. **Creating A Sense Of Community**: Making Each Element In Intansi As A Community In Which There Are Values Of Togetherness, Belonging, Cooperation, Sharing And Others. **Employee Development Support**: Employees Will Be More Committed To The Organization If The Organization Pays Attention To Employee Career Development Over The Long Term. **Submission Of Written Information**: The Data On Policy, Vision, Mission, Slogan, Philosophy, History, Strategy, Etc. Should Be Written, Not Just Oral. **Types Of Leadership**: If The Leader Wants To Instill Values, Habits, Rules, Discipline And Others In His Subordinates Should The Leader Himself Who Exemplifies In The Form Of Attitudes And Daily Behavior. **Leadership Attitude**: If The Leader Wants Employees To Apply According To The Wants And Needs Of The Organization Should Be The Leader Who First Showed The Attitude Rather Than Just Saying Because The Action Is More Effective Than Just Speech

2.5 Human Resoure Competence (Ksdm)

According To Edison Et Al (2016, 142) Competence Is The Ability Of Individuals To Carry Out A Job Properly And Has Advantages Based On Things That Concern Knowledge (Knowladge), Skill (Skills), And Attitude (Attitude). The Manpower Act No. 13 Of 2003 Defines Work Competence As An Individual Work Capability That Includes Aspects Of Knowledge, Skills And Work Attitudes In Accordance With Established Standards (Edison Et Al., 2016; 143). Human Resources According To Warisno (2009) Is An Important Pillar Of An Intansi Inter-Related Parts Of One With The Other To Achieve The Vision And Mission Intansi. Measurement Of Human Resources According To Warisno (2009) Is Seen From: 1) Placement Of Financial Management Apparatus Must Have Background Of Accounting Or Finance Education, 2) Measurement Of Apparatus Understanding Level On Financial Management System Related To Experience Of Apparatus, 3) Change Of Regulation Assessed Fast And Minimal Socialization; 4) Teamwork Must Be Solid; 5) Continuity Of Education And Training In Financial Management; 6) Education And Training For Apparatuses With No Background In Accounting Or Finance; 7) Special Education And Training In Accounting And Finance (Knowledge)

2.6 Good Governance (Gg)

Good Governance Is The Use Of Economic, Political And Administrative Authority To Manage State Affairs At All Levels Of Government Which Encompasses All Mechanisms, Processes And Institutions In Which Communities And Organizations Express Their Interests Using Legal Rights (Undp In Somantri, 2009). The Principles Of Good Governance According To Undp In Somantri (2009) Are As Follows: 1). Involvement: Demonstrates Community Involvement In Decision Making Directly Or Indirectly. 2). Rule Of Law: A Fair Legal Framework In Its Implementation. 3). Disclosure: Any Information Relating To The Public Can Be Obtained Easily. 4). Responsiveness: Public Institutions Must Be Quick And Responsive In Serving Stakeholders. 5). Fundamental Agreements: Good Governance Intermediates Different Interests To Gain The Best Option For Broader Interests In Terms Of Policies And Procedures. 6). Justice: Every Society Has Equal Opportunity To Gain Prosperity And Justice. 7). Efficient And Effective: Resource Management Is Carried Out Optimally According To The Needs Of The Community. 8). Accountability: Responsibility To The Public As Well As The Agencies Concerned About The Activities Undertaken. 9). Achievement Strategy: Leaders Have A Broad And Long-Term Perspective In Governance And Human Development By Understanding The Historical, Cultural, And Social Aspects That Underlie That Perspective.

III. Hypotesis

3.1. The Influence Of Internal Control System On The Performance Of Regional Financial Management.

Establishment Of Adequate Internal Control System Within A Government, Transparent And Accountable Financial Management Can Be Realized. This Is Based On The Purpose Of Applying Internal Control System That Is To Provide Adequate Confidence For The Creation Of State Asset Security And Reliability Of Local Government Financial Statements (Zalni, 2013). The Performance Of A Good Regional Financial Management Is A Manifestation Of Good Internal Control System And As A Form Of Achievement Of Regional Government Goals Through Effective And Efficient Activities, Reliability Of Financial Reporting, Security Of State Assets, And Compliance With Laws And Regulations (Government Regulation Number 60 Of 2008 And Oktarina, 2014).

Based On Goal Setting Theory, Good Internal Control System Can Have Implications On The Feed Back / Performance Results As Well As The Complexity Of Tasks In Local Government And Emphasis On Local Government Targets As Well As An Objective Adjustment Evaluation That Can Realize The Implementation Of Internal Control Systems That Fit The Target (Locke, 1990).

Several Studies That Have Conducted Research On The Influence Of Internal Control System On The Performance Of Regional Financial Management Such As Research Conducted By Azlina And Amelia (2014) Shows That The Internal Control System Influences The Performance Of Local Government. Research Conducted By Sarah (2015) Shows That The Elements Of Spi (Control Environment, Risk Assessment, Control Activities, Information And Communication And Internal Control Monitoring) Simultaneously Affect The Management Of Local Finance, And Partially Only The Elements Of Monitoring That Affect The Management Regional Finance. And Research Conducted Simanungkalit (2013) Shows That The Internal Control System Of Government Have A Positive And Significant Effect On The Effectiveness Of Local Financial Management, According To The Improved Internal Control System Will Be Accompanied By The Effectiveness Of Financial Management Of The Area Is Getting Better Too, In Other Words The System Of Internal Control Will Help Improve The Effectiveness Of Local Financial Management.

Oktarnia (2011) Research Results Indicate That The Elements Of The Internal Control System (Control Environment, Control Activities, Risk Assessment, Information And Communication, And Monitoring) Affect Simultaneously On The Performance Of Employees Of The Elements Of The Internal Control System Only Control Activities That Significantly Influence On Employee Performance. And Research Conducted Zalni (2013) Showed That The Implementation Of Internal Control System Positively Affect The Performance Of Local Financial Management

Based On The Above Explanation, The Research Hypothesis Stated As Follows:

H1: Internal Control System Has A Positive And Significant Effect Of The Influence On Performance Of Regional Financial Management.

3.2. The Influence Of The Leadership Commitment On The Performance Of Regional Financial Management

Desseler (1999) Disclosed That Commitment As An Agreement Or Attachment To Do Something Best In A Particular Organization Or Group And About The Commitment Of The Leadership Is How The Responsibility Of The Leadership Of The Organization This Is Because The Leadership Does Not Work Alone But Must Work With Other People Or Subordinates Are Shown Through The Involvement Of The Leader In Carrying Out His Main Task, By Directing, Influencing, Encouraging His Subordinates Towards Various Objectives Within The Organization Including Quality Control Programs. In Goal Setting Theory, Leaders Who Have A Good Commitment To The Agency Will Be More Concerned With The Interests Of The Agency Than The Personal Interests And Implicate The Improvement Of Financial Management Performance (Locke, 1990).

Commitment Of Leadership Becomes One Of The Important Element In An Organization / Intansi, With A High Leadership Commitment To The Establishment Of Organizational Goals / Intansi Can Realize The Achievement Of All Goals And Objectives Of The Organization / Intansi As A Form Of Good Government (Baihaqi, 2012). Sarah (2015) Reveals That Intansi With Good Leadership Commitment Will Be Easier To Achieve Better Performance And Can Improve Performance Accountability, When Compared With Intansi Which Commitment Of Leader Less Good. Leaders Who Have A Good Commitment To The Agency Will View The Work Not As A Burden Or Obligation But As A Means To Work And Develop Themselves, Because A Leader Will Be Instrumental In Determining Both The Poor Management Of Local Finance (Azmi, 2014).

The Research Conducted By Azmi (2014) Shows The Influence Of Commitment To The Regional Financial Management That Is, The Influence Of Clear Budget Objectives Related To The Revenue And Realization Of The Regional Income And Expenditure Budget Which Will Facilitate The Regional Agencies To Set The Target Budget Targets So That In Accordance With The Objectives Of Local Government To Improve The Performance Of Local Financial Management.

Some Studies That Have Conducted Research On The Influence Of Commitment To The Performance Of Regional Financial Management Such As Research Conducted By Baihaqi (2012) Shows That Organizational Commitment Has Significant Effect On Managerial Performance And Financial Management Role Has No Significant Effect On Managerial Performance. The Research Conducted By Halim (2012) Shows That Organizational Commitment And Leadership Role Have An Effect On The Improvement Of Financial Management. And Research Conducted By Gunawan Et Al (2014) Shows That The Commitment Simultaneously And Partially Influence The Performance Of Local Financial Management. And Research Conducted By Agusetyaningsih (2012) Shows The Organizational Commitment Partially Significant Effect On The Performance Of Financial Management While, Research Conducted By Zalni (2013) Shows That Commitment Has A Positive Effect On The Performance Of Local Financial Management

Based On The Explanation, The Research Hypothesis Stated As Follows:

H2: Leadership Commitment Has A Positive And Significant Effect Of The Influence On Performance Of Regional Financial Management

3.3 The Influence Of The Human Resource Competence On The Performance Of Regional Financial Management.

Good Performance Can Be Achieved When All Elements In The Organization / Institution Can Be Well Integrated, And Able To Run Its Role In Accordance With The Needs And Desires Are Expected (Winanti, 2010). Performance Will Be Better If Someone Has Expertise And Has Better Future Expectations (Azmi, 2014). If A Group Of Employees And Their Superiors Have Good Performance, It Will Have An Impact On The Performance Of Good Intansi Also, Where The Quality Of Human Resources Is Very Decisive In The Implementation And Achievement Of Organizational Goals With Highly Expected Performance Improvement (Azmi, 2014). Therefore It Is Necessary To Support The Competence To Improve The Performance Of Local Financial Management. Competence Appropriate To His / Her Position Will Have An Impact On The Good Management Of Regional Finances And Can Fundamentally Produce Effective Behavior On Financial Management (Winanti, 2010).

Competent Human Resources / With Accounting Or Finance Education Background Can Understand The Logic Of Accounting Better Than Those With No Accounting Education Background Or Financial Field (Warisno, 2009). Failure Of Human Resources In Understanding And Applying Accounting Logic Will Have An Impact On Mistakes Made Financial Statements And Mismatch Reports With The Established Standards (Warisno, 2009).

The Goal-Setting Theory Describes The Relationship Between Defined Goals And Work Performance And Implies How The Agency Measures Performance, Such As How Leaders Can Prepare For Human Resources (Training, Communication And Planning), Technology And So On. Leaders Who Understand The Goals (What The Intansi Expects For Them) Will Have An Effect On Work Behavior So That Difficult Goals Result In Higher Achievement Compared To Easy Goals (Locke, 1990).

Several Studies Have Conducted Research On The Influence Of Competence On The Performance Of Regional Financial Management That Is Research Conducted By Safwan Et.Al (2014) Shows That The Competence Effect On The Performance Of Local Financial Management. Research Conducted By Azmi (2014) Shows That The Quality Of Human Resources Simultaneously And Partially Affect The Performance Of Local Financial Management. Research Conducted By Warisno (2009) Shows That Simultaneously The Quality Of Human Resources Significantly Affect The Performance Skpd. Similarly, Research Conducted By Dance (2015) Shows That The Competence Of Financial Managers, Both Simultaneously And Partially Affect The Performance Of Local Financial Management. While Research Conducted Agusetiyaningsih (2015) Shows That The Quality Of Human Resources Partially Significant Effect On Financial Management Performance

Based On The Explanation, The Research Hypothesis Stated As Follows:

H3: Human Resource Competence Has A Positive And Significant Effect Of The Influence On Performance Of Regional Financial Management

3.4 3.4. The Influence Of The Good Governance On The Performance Of Regional Financial Management

In Realizing Good Governance With Good Public Accountability, The Resulting Regional Financial Reports Are Sought To Be Of Modest Size And Can Be Accessed Easily By The Public And The Performance Of Budgetary Performance Should Utilize The Best Possible Or Efficient And Effective Money That Is Oriented Towards Public Interest And Financial Management Entrusted To Staff With High Integrity And Honesty, As Well As Local Revenue And Expenditure Should Be Monitored Frequently By Comparing Between Achievement And Budgeting (Suparno, 2012).

Goal Setting Theory In Local Government Can Help The Realization Of Good Governance, The Leader Who Understands The Purpose Within The Intansi Will Affect The Behavior Of His Work, Therefore All Forms Of Action That Allow The Loss To The Intansi Can Be Minimized (Locke, 1990).

Several Studies That Have Conducted Research On The Influence Of Commitment To The Performance Of Regional Financial Management Such As Research Conducted By Azlina And Amalia (2012) Shows That Partially Good Governance Has An Effect On The Performance Of Local Government. The Research Conducted By Somantri (2009) Also Shows That Good Governance Has An Effect On The Performance Of Local Government, According To Him It Is Seen From The Result Of Good Local Government Performance, Because It Has Been Able To Depress The Cost That Must Be Spent Well. Similarly, Research By Lucy And Husaini (2013) Shows That Partially Accountability Of Financial Management And Transparency Has A Positive And Significant Effect On Local Government Performance This Means That High Accountability And Transparency In Financial Management Can Improve The Performance Of Local Government

Based On The Explanation, The Research Hypothesis Stated As Follows:

H4: Good Governance Has A Positive And Significant Effect Of The Influence On Performance Of Regional Financial Management

IV. Research Method

4.1. Data And Sample Research

This Study Uses The Primary Data Obtained From The Questionnaire. The Research Sample Consisted Of 72 Responden From All Staff Of Local Unit Of Work Unit (Skpd) Mataram. The Method Of Collecting Samples In This Study Using The Method Of Purposive Sampling. Criteria Of Respondents In This Study Is The Financial Administration And The Financial Section Of The Regional Work Unit (Skpd) Mataram City. Selection Of Skpd Because This Institution Is A Government Work Unit That Uses And Reports The Realization Of Budget Or As Executor Of Budget From Local Government.

4.2. Operational Definition Of Variables

In This Research, Used Two Variables That Are Independent Variable (Independent Variable) And Dependent Variable (Independent). Independent Variables Are Variables That Affect Or Cause Changes Or The Emergence Of Dependent Variable (Bound) (Sugiyono, 2016; 39). Independent Variable Used In This Research Is Spi, Leadership Commitment, Human Resource Competence, And Good Governance. Dependent Variable (Dependent Variable) Is Variable That Influenced Or Which Become Result Of Independent Variable (Sugiyono, 2016; 39). The Dependent Variable Used In This Research Is The Performance Of Regional Financial Management. Each Variable Is Defined As Follows:

1. Government Regulation No. 60 Of 2008 Which Is An Integral Part Of The Actions And Activities Undertaken Continuously By The Leadership And All Employees To Provide Confidence In The Achievement Of Objectives Through Effective And Efficient Activities, Financial Reporting Security, Security Of State Assets, And Compliance With Laws And Regulations -Invitation. In Accordance With Government Regulation No. 60 Of 2008, The Internal Control System Consists Of Five Elements, Namely 1. Control Environment 2. Risk Assessment 3. Control Activities 4. Information And Communication 5. Monitoring Internal Control.

2. According To Desseler (1999) Commitment Is As An Agreement Or An Attachment To Do Something Best In A Particular Organization Or Group And About The Leadership Commitment Is How The Responsibility Of The Leadership Of The Organization This Is Because The Leadership Does Not Work Alone But Must Work With Other People Or Subordinates Are Shown Through The Involvement Of The Leader In Carrying Out His Main Task, By Directing, Influencing, Encouraging His Subordinates Towards Various Goals In The Organization Including Quality Control Programs. Indicators Used To Measure Commitments By Dessler (1999) Include; (4) Provide A Comprehensive Two-Way Communication, (4) Create A Sense Of Community, (5) Employee Development Support, (6) Self-Actualization Commitment, (7) Submission Of Written Information, (8) Type Of Leadership, (9) Leadership Attitude.

3. According To Edison Et Al (2016, 142) Competence Is The Ability Of Individuals To Carry Out A Job Properly And Has Advantages Based On Things That Concern Knowledge (Knowladge), Skill (Skills), And Attitude (Attitude). Human Resources (Hr) According To Warisno (2009) Is An Important Pillar Of An Intansi Interconnected Between Parts Of One With The Other To Achieve The Vision And Mission Intansi. The Measurement Of Human Resources According To Warisno (2009) Is Seen From: 1) Placement Of Financial Management Apparatus Must Have Accounting Or Financial Background, 2) Measurement Of Apparatus Understanding Level On Financial Management System Related To Experience Of Apparatus, 3) Change Of Regulation Which Assessed Fast And Minimal Socialization, 4) Teamwork Must Be Solid, 5) Continuity Of Education And Training In Financial Management, 6) Education And Training For Apparatus With No Background In Accounting Or Finance, 7) Special Education And Training In Accounting And Finance.

4. Good Governance Is The Use Of Economic, Political And Administrative Authority To Manage State Affairs At All Levels Of Government Which Encompasses All Mechanisms, Processes And Institutions In Which Communities And Organizations Express Their Interests Using Legal Rights (Undp In Somantri, 2009). The Indicators Of Good Governance Measurement According To Undp Are: (1) Involvement, (2) Rule Of Law, (3) Openness, 4) Responsiveness, (5) Basic Agreement (6) Fairness, (7) Efficient And Effective (8) Accountability, 9) Goal Achievement.

5. Based On Government Regulation No. 58 Of 2005 Article 1 Paragraph 6, The Management Of Regional Finance Is The Whole Activity Which Includes The Planning, Implementation, Administration, Reporting, Accountability And Supervision Of Regional Finances. The Indicators That Can Be Used To Measure The Performance Of Regional Financial Management Based On Government Regulation No. 58 Of 2005 That Is 1). Local Financial Planning And Budgeting, 2). Implementation And Administration Of Local Finances, 3). Local Financial Accountability.

4.3. Data Analysis Method

Data Analysis In This Research Is Descriptive Statistical Analysis. Descriptive Statistics Are Statistics Used To Analyze Data By Describing Or Describing Collected Data Ready For No Expected Realization Of General Or Generalization (Sugiyono, 2016; 147 And Sanusi, 2012; 115). The Analysis Tool Used In This Research Is Spss With Multiple Linear Regression With Equation Model As Follows (Ghozali, 2011):

$$Y = A + ß_1x_1 + ß_2x_2 + ß_3x_3 + ß_4x_4 + E$$

Information:

Y	=	Performance Of Regional Financial Management
A	=	Constanta
$ß_1$	=	Regression Coefficient Of Internal Control System
$ß_2$	=	Regression Coefficient Leadership Commitment
$ß_3$	=	Regression Coefficient Of Human Resources Competence
$ß4$	=	Good Governance Regression Coefficient
X_1	=	Leadership Commitment
X_2	=	Leadership Commitment
X_3	=	Human Resources Competency
X_4	=	*Good Governance*
E	=	Residual Value

V. Research Result

5.1 Stage Phase In Spss
1. Conceptualization Of Structural Models
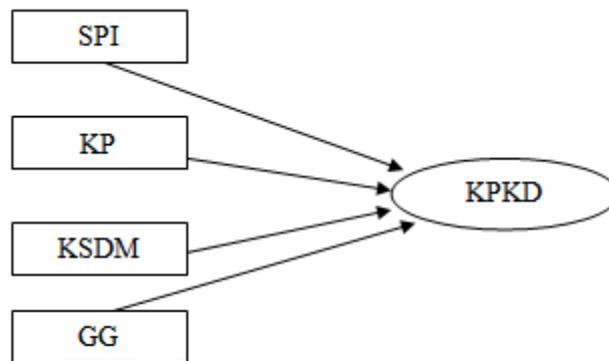
Figure 5.1 Structural Models

Figure 5.1 Shows That The Construct Of The Internal Control System (Spi) Is Measured By 70 Indicators, The Comitmen Leadership (Kp) Is Measured By 15 Indicators, The Competence Human Resource (Ksdm) Is Measured By 18 Indicators, The Good Governance (Gg) Is Measured By 27 Indicators And Constructs Of Performance Of Regional Financial Management Is Measured By 21 Indicators. This Research Uses Reflective Indicators That Are Relatively Appropriate To Measure Perceptions.

2. Convergen Validity
2.1 Internal Control System

Test The Validity Of Internal Control System Variables By Comparing R Count With R Table At Df = 70 (N-2 / 72-2) And Alpha = 0,05 With Two-Sided Test (Ghozali, 2011). If R Count Is Greater Than R Table And Positive Value Then Indicator Can Valid Valid (Ghozali, 2011). Validity Test Results For Internal Control System Variables Can Be Seen In Table 4.6 Below:

Table 4.6 Recapitulation Of Validity Test Result
Internal Control System Performance Variables (Spi)

No	Question Item	R Count	R Table	Description
1	X1.1	.240	.232	Valid
2	X1.2	.708	.232	Valid
3	X1.3	.332	.232	Valid
4	X1.6	.674	.232	Valid
5	X1.7	.540	.232	Valid

6	X1.8	.725	.232	Valid
7	X1.9	.392	.232	Valid
8	X1.10	.320	.232	Valid
9	X1.11	.269	.232	Valid
10	X1.13	.394	.232	Valid
11	X1.14	.300	.232	Valid
12	X1.16	. 323	.232	Valid
13	X1.17	.583	.232	Valid
14	X1.18	.627	.232	Valid
15	X1.19	.490	.232	Valid
16	X1.20	.322	.232	Valid
17	X1.21	.469	.232	Valid
18	X1.22	.553	.232	Valid
19	X1.23	.510	.232	Valid
20	X1.24	.582	.232	Valid
21	X1.25	.404	.232	Valid
22	X1.26	.659	.232	Valid
23	X1.27	.601	.232	Valid
24	X1.28	. 513	.232	Valid
25	X1.29	. 511	.232	Valid
26	X1.30	.390	.232	Valid
27	X1.31	.307	.232	Valid
28	X1.32	.606	.232	Valid
29	X1.33	.526	.232	Valid
30	X1.34	.580	.232	Valid
31	X1.35	.237	.232	Valid
32	X1.37	.288	.232	Valid
33	X1.40	.297	.232	Valid
34	X1.41	.390	.232	Valid
35	X1.42	.262	.232	Valid
36	X1.44	.251	.232	Valid
37	X1.46	.271	.232	Valid
38	X1.47	.305	.232	Valid
39	X1.48	.317	.232	Valid
40	X1.50	.466	.232	Valid
41	X1.54	.551	.232	Valid
42	X1.55	.434	.232	Valid
43	X1.56	.560	.232	Valid
44	X1.58	.642	.232	Valid
45	X1.59	.567	.232	Valid
46	X1.60	.500	.232	Valid
47	X1.61	.564	.232	Valid
48	X1.66	.301	.232	Valid
49	X1.67	.614	.232	Valid
50	X1.68	.675	.232	Valid
51	X1.69	.522	.232	Valid
52	X1.70	.565	.232	Valid

Source: Primary Data Processed

In Table 4.6 Above, The Results Of Validity Testing For Each Indicator Variable Spi Obtained Value R Count > R Table With Significant At 5% Indicates That All The Above Items Are Valid And Can Be Used For Further Analysis.

2.2 Comitmen Leadership

Test The Validity Of Leadership Commitment Variable Is Done By Comparing The Value Of R Arithmetic With R Table At Df = 70 (N-2 / 72-2) And Alpha = 0,05 With Two-Sided Test (Ghozali, 2011). If R Count Is Greater Than R Table And Positive Value Then Indicator Of Question Can Be Declared Valid (Ghozali, 2011). The Result Of Validity Test For Leadership Commitment Variable Can Be Seen In Table 4.7 Below:

Table 4.7 Recapitulation Of Validity Test Result
Variable Commitment Leader (Kp)

No	Question Item	R Count	R Table	Description
1	X2.1	.584	.232	Valid
2	X2.2	.686	.232	Valid
3	X2.3	.662	.232	Valid
4	X2.4	.749	.232	Valid
5	X2.5	.835	.232	Valid

6	X2.6	.894	.232	Valid
7	X2.7	.884	.232	Valid
8	X2.8	.531	.232	Valid
9	X2.9	.746	.232	Valid
10	X2.10	.506	.232	Valid
11	X2.11	.758	.232	Valid
12	X2.12	.862	.232	Valid
13	X2.13	.801	.232	Valid
14	X2.14	.743	.232	Valid
15	X2.15	.640	.232	Valid

Source: Primary Data Processed

In Table 4.7 Above, The Results Of Validity Testing For Each Indicator Kp Variables Obtained T Count > R Table With Significant At 5% Indicates That All Items Above Are Valid And Can Be Used For Further Analysis.

2.3 Competence Human Resource.
Test Of Validity Of Competency Variable Of Hr Is Done By Comparing The Value Of R Count With R Table At Df = 70 (N-2 / 72-2) And Alpha = 0,05 With Two-Sided Test (Ghozali, 2011). If R Count Is Greater Than R Table And Positive Value Then Indicator Of Question Can Be Declared Valid (Ghozali, 2011). The Results Of Validity Testing For The Competence Variable Of Human Resources Can Be Seen In Table 4.8 Below:

Table 4.8 Recapitulation Of Validity Test Result
Human Resource Competency Variable (Ksdm)

No	Question Item	R Count	R Table	Description
1	X3.1	.337	.232	Valid
2	X3.2	.611	.232	Valid
3	X3.3	.331	.232	Valid
4	X3.4	.273	.232	Valid
5	X3.6	.555	.232	Valid
6	X3.7	.736	.232	Valid
7	X3.8	.436	.232	Valid
8	X3.9	.442	.232	Valid
9	X3.10	.626	.232	Valid
10	X3.11	.697	.232	Valid
11	X3.12	.780	.232	Valid
12	X3.13	.576	.232	Valid
13	X3.14	.736	.232	Valid
14	X3.15	.654	.232	Valid
15	X3.16	.556	.232	Valid
16	X3.17	.627	.232	Valid
17	X3.18	.510	.232	Valid

Source: Primary Data Processed

In Table 4.8 Above, The Results Of Validity Testing For Each Indicator Of Ksdm Variables Obtained T Count > R Table With Significant At 5% Indicates That All Items Above Are Valid And Can Be Used For Further Analysis.

2.4 Good Governance
The Validity Test Of Good Governance Variable Is Done By Comparing The Value Of R Count With R Table At Df = 70 (N-2 / 72-2) And Alpha = 0,05 With Two-Sided Test (Ghozali, 2011). If R Count Is Greater Than R Table And Positive Value Then Indicator Of Question Can Be Declared Valid (Ghozali, 2011). Validity Test Results For Good Governance Variables Can Be Seen In Table 4.9 Below:

Table 4.9 Recapitulation Of Validity Test Result
Variable Good Governance (Gg)

No	Question Item	R Count	R Table	Description
1	X4.1	.668	.232	Valid
2	X4.2	.750	.232	Valid
3	X4.3	.764	.232	Valid
4	X4.4	.707	.232	Valid
5	X4.5	.638	.232	Valid
6	X4.6	.585	.232	Valid
7	X4.7	.651	.232	Valid
8	X4.8	.683	.232	Valid

9	X4.9	.527	.232	Valid
10	X4.10	.521	.232	Valid
11	X4.11	.703	.232	Valid
12	X4.12	.543	.232	Valid
13	X4.13	.592	.232	Valid
14	X4.14	.592	.232	Valid
15	X4.15	.677	.232	Valid
16	X4.16	.633	.232	Valid
17	X4.17	.570	.232	Valid
18	X4.18	.772	.232	Valid
19	X4.19	.703	.232	Valid
20	X4.20	.677	.232	Valid
21	X4.21	.703	.232	Valid
22	X4.22	.684	.232	Valid
23	X4.23	.429	.232	Valid
24	X4.24	.631	.232	Valid
25	X4.25	.581	.232	Valid
26	X4.26	.507	.232	Valid
27	X4.27	.586	.232	Valid

Source: Primary Data Processed

In Table 4.9 Above, The Results Of Validity Testing For Each Indicator Of Good Governance Variables Obtained T Count > R Table With Significant At 5%. Indicates That All Of The Above Items Are Valid And Can Be Used For Further Analysis.

2.5 Performance Of Regional Financial Management

The Validity Test Of Performance Variable Of Regional Financial Management Is Done By Comparing The Value Of R Count With R Table At Df = 70 (N-2 / 72-2) And Alpha = 0,05 With Two-Sided Test (Ghozali, 2011). If R Count Is Greater Than R Table And Positive Value Then Indicator Of Question Can Be Declared Valid (Ghozali, 2011). The Results Of Validity Testing For The Performance Variable Of Local Financial Management Can Be Seen In Table 4.10 Below:

Table 4.10 Recapitulation Of Validity Test Result
Variable Performance Of Regional Financial Management

No	Question Item	R Count	R Table	Description
1	Y1	.464	.232	Valid
2	Y2	.403	.232	Valid
3	Y3	.360	.232	Valid
4	Y4	.562	.232	Valid
5	Y5	.452	.232	Valid
6	Y6	.415	.232	Valid
7	Y7	.634	.232	Valid
8	Y8	.606	.232	Valid
9	Y9	.589	.232	Valid
10	Y10	.521	.232	Valid
11	Y11	.627	.232	Valid
12	Y12	.646	.232	Valid
13	Y13	.703	.232	Valid
14	Y14	.624	.232	Valid
15	Y15	.507	.232	Valid
16	Y16	.607	.232	Valid
17	Y17	.577	.232	Valid
18	Y18	.478	.232	Valid
19	Y19	.277	.232	Valid
20	Y21	.675	.232	Valid

Source: Primary Data Processed

In Table 4.9 Above, The Results Of Validity Testing For Each Indicator Of Kpkd Variables Obtained T Value> R Table With Significant At 5% Indicates That All Items Above Are Valid And Can Be Used For Further Analysis.

3. Statistics Validity
3.1 Descriptive Variable Internal Control System

Description Of The Variable Is Used To See The Respondent's Assessment On Each Item Of The Question. Description Of Internal Control System Variables Described As In Table 4.12 Below:

Table 4.12 Assessment Of Respondents
Variable Internal Control System (X1)

No	Item	Frekuensi Skore								Mean	Std.Dev	Variance	Skewness	Kurtosis
		1		2		3		4						
		F	%	F	%	F	%	F	%					
1	1	6	8,3	2	2,8	8	11,1	56	77,8		0,899	0,810	-2,165	3,468
2	2	3	4,2	3	4,2	39	54,2	27	37,5	3,25	0,726	0,528	-1,104	1,973
3	3	3	4,2	5	6,9	36	50,0	28	38,9	3,24	0,759	0,577	-1,023	1,299
4	6	5	6,9	1	1,4	17	23,6	49	68,1	3,53	0,838	0,703	-2,005	3,477
5	7	2	2,8	6	8,3	16	22,2	48	66,7	3,53	0,768	0,591	-1,627	2,050
6	8	0	0,0	3	4,2	38	52,8	31	43,1	3,39	0,571	0,362	-0,249	-0,765
7	9	2	2,8	7	9,7	15	20,8	48	66,7	3,52	0,787	0,620	-1,562	1,676
8	10	1	1,4	18	25,0	31	43,1	22	30,6	3,03	0,786	0,619	-0,228	0,865
9	11	4	5,6	3	4,2	16	22,2	49	68,1	3,53	0,822	0,675	-1,893	3,031
10	13	11	15,3	0	0,0	20	27,8	41	56,9	3,26	1,061	1,127	-1,353	0,505
11	14	0	0,0	3	4,2	31	43,1	38	52,8	3,48	0,581	0,338	-0,609	-0,578
12	16	0	0,0	2	2,8	49	68,1	21`	29,2	3,26	0,503	0,253	-0,391	-0,559
13	17	4	5,6	1	1,4	12	16,7	55	76,4	3,64	0,774	0,600	-2,444	5,555
14	18	0	0,0	0	0,0	41	56,9	31	43,1	3,43	0,498	0,249	0,286	-1,974
15	19	2	2,8	6	8,3	14	19,4	50	69,4	3,56	0,767	0,588	-1,732	-2,346
16	20	5	6,9	0	0,0	9	12,5	58	80,6	3,67	0,805	0,648	-2,648	-6,192
17	21	0	0,0	2	2,8	19	26,4	51	70,8	3,68	0,526	0,277	-1,375	-0,982
18	22	0	0,0	0	0,0	16	22,2	56	77,8	3,78	0,418	0,175	-1,365	-0,142
19	23	0	0,0	0	0,0	35	48,6	37	51,4	3,51	0,503	0,253	-0,057	-2,055
20	24	0	0,0	0	0,0	3	54,2	33	45,8	3,45	0,502	0,252	0,171	-2,028
21	25	0	0,0	2	2,8	44	61,1	26	36,1	3,34	0,531	0,282	0,129	-0,813
22	26	2	2,8	9	12,5	43	59,7	18	25	3,07	0,698	0,488	-0,488	0,855
23	27	2	2,8	0	0,0	12	16,7	58	80,5	3,75	0,599	0,359	-0,359	10,938
24	28	0	0,0	0	0,0	10	13,9	62	86,1	3,86	0,348	0,121	-0,121	2,622
25	29	0	0,0	3	4,2	36	50	33	45,8	3,42	0,575	0,331	-0,349	0,754
26	30	0	0,0	4	5,6	43	59,7	25	34,7	3,29	0,567	0,322	-0,064	-0,512
27	31	2	2,8	0	0,0	14	19,4	56	77,8	3,72	0,610	0,372	-2,831	9,461
28	32	2	2,8	0	0,0	13	18,1	57	79,2	3,74	0,605	0,366	-2,951	10,162
29	33	6	8,3	0	0,0	23	31,9	43	59,7	3,43	0,869	0,756	-1,765	2,632
30	34	4	5,6	6	8,3	38	52,8	24	33,3	3,14	0,793	0,628	-0,953	1,024
31	35	2	5,6	0	0,0	42	58,3	28	38,9	3,34	0,628	0,394	-1,092	3,307
32	37	0	0,0	4	5,6	11	15,3	43	59,7	3,54	0,604	0,364	-0,954	-0,056
33	40	4	5,6	0	0,0	11	15,3	57	79,2	3,68	0,747	0,558	-2,730	7,162
34	41	4	5,6	1	1,4	11	15,3	56	77,8	3,65	0,772	0,596	-2,515	5,858
35	42	0	0,0	0	0,0	26	36,1	46	63,9	3,64	0,483	0,234	0,591	-1,699
36	44	0	0,0	0	0,0	28	8,3	44	91,7	3,61	0,490	0,241	-0,466	-1,835
37	46	0	0,0	0	0,0	6	8,3	66	91,7	3,92	0,278	0,077	-3,080	7,697
38	47	0	0,0	2	2,8	35	48,6	35	48,6	3,46	0,556	-0,380	-0,340	-0,935
39	48	0	0,0	0	0,0	40	55,6	32	44,4	3,45	0,501	0,250	0,228	-2,004
40	50	4	5,6	11	15,3	23	31,9	34	47,2	3,21	0,903	0,815	-0,902	-0,087
41	54	7	9,7	0	0,0	11	15,3	54	75	3,56	0,917	0,842	-2,137	3,393
42	55	0	0,0	0	0,0	32	44,4	40	55,6	3,56	0,501	0,250	-0,228	-2,004
43	56	0	0,0	0	0,0	15	20,8	57	79,2	3,79	0,409	0,167	-1,467	0,156
44	58	2	2,8	10	13,9	36	50,0	24	33,3	3,14	0,756	0,572	-0,640	0,237
45	59	15	20,8	4	5,6	20	27,8	33	45,8	2,98	1,168	1,366	-0,789	-0,896
46	60	5	6,9	1	1,4	30	41,7	36	50	3,34	0,825	0,681	-1,506	2,231
47	61	0	0,0	8	11,1	30	41,7	34	47,2	3,36	0,678	0,459	-0,592	-0,668
48	66	7	9,7	1	1,4	13	18,1	51	70,8	3,50	0,934	0,873	-1,917	2,547
49	67	0	0,0	2	2,8	57	79,2	13	79,2	3,15	0,433	0,188	0,827	1,338
50	68	0	0,0	8	11,1	44	61,1	20	27,8	3,16	0,605	0,366	-0,087	-0,331
51	69	0	0,0	13	5,6	45	62,5	23	31,9	3,18	0,718	0,516	-0,284	-1,003
52	70	0	0,0	4	5,6	45	62,5	23	31,9	3,26	0,556	0,310	0,023	-0,385
Average Total										3,45	0,664			

Source: Primary Data Processed

From Table 4.12 The Average Score Of Respondents' Answers To Internal Control System Variables (X1) Is 3.45 With An Average Standard Deviation Of 0.664. This Means That Respondents Agree That The Implementation Of Internal Control System Has Been Implemented Properly In Accordance With The Provisions Of Existing Laws And Regulations (Law No. 60 Of 2008).

The Results Of Respondents' Ratings Show That Questions 13, 59 And 66 Have The Most Diffuse Spread Of Data Compared To Other Questions. The Answers To The Most Varied Questions Namely Question Number 59.

Skewness Measures The Skewness Of The Data Whether It Is Tilted To The Left (Positive), Right (Negative), Or Symmetrical (Ghozali, 2011). In This Case Most Of The Answers To The Questionnaire Showed A Negative Number, Meaning That The Respondent's Answer Is Above Average And The Highest Answer Is Number 46.

Kurtosis Measures The Peak Of The Distribution Of Data Whether The Data Tends To Be Flat Or Pointed, If The Numbers Are Large Means The Data Is Close To The Average, Otherwise If The Number Is Small Means Moving Away From The Average Or Spreading To Greater Or Less Than Average (Ghozali, 2011). The Most Closely Approximated Question Is The Question Number 1.6 And 54 Which Is Closest To The Average While The Other Question Spreads Bigger And Smaller Than Average.

3.2 Deskriptif Variabel Comitmen Leadership

Description Of The Variable Is Used To See The Respondent's Assessment On Each Item Of Question On The Research Questionnaire. Assessment Of Respondents To Leadership Commitment Variables Are Described Using Table 4.13 Below:

Table 4.13 Assessment Of Respondents Against
Leadership Commitment Variable (X2)

No	Item	Frekuensi Skore								Mean	Std. Dev	Variance	Skewness	Kurtosis
		1		2		3		4						
		F	%	F	%	F	%	F	%					
1	1	0	0,0	12	16,7	28	38,9	32	44,4	3,27	0,736	0,541	-0,494	-0,995
2	2	1	1,4	4	5,6	40	55,6	27	37,5	3,29	0,637	0,407	-0,673	1,113
3	3	0	0,0	17	223,6	41	56,9	14	19,4	2,95	0,659	0,435	0,044	-0,633
4	4	0	0,0	7	9,7	41	56,9	14	19,4	3,23	0,616	0,380	-0,189	-0,517
5	5	0	0,0	11	15,3	37	51,4	24	33,3	3,18	0,678	0,460	-0,237	-0,796
6	6	0	0,0	11	15,3	25	34,7	36	50	3,35	0,735	0,540	-0,655	-0,861
7	7	0	0,0	13	18,1	24	33,3	35	48,6	3,31	0,762	0,581	-0,585	-1,040
8	8	2	2,8	9	12,5	38	52,8	23	31,9	3,14	0,737	0,544	-0,660	0,479
9	9	0	0,0	11	15,3	33	45,8	26	38,9	3,24	0,702	0,493	-0,366	-0,902
10	10	3	4,2	8	11,1	45	62,5	16	22,2	3,03	0,711	0,506	-0,764	1,291
11	11	1	1,4	11	15,3	24	33,3	36	50	3,32	0,784	0,615	-0,817	-0,283
12	12	0	0,0	9	12,5	24	33,3	39	54,2	3,42	0,707	0,500	-0,812	-0,587
13	13	0	0,0	9	12,5	40	55,6	23	31,9	3,19	0,642	0,412	-0,197	-0,602
14	14	0	0,0	10	13,9	33	45,8	29	40,3	3,26	0,692	0,479	-0,404	-0,844
15	15	0	0,0	4	5,6	35	48,6	33	45,8	3,40	0,597	0,357	-0,429	-0,647
Average Total										3,24	0,693			

Source: Primary Data Processed

From Table 4.13 The Average Score Of Respondents' Answers For Leadership Commitment Variables (X2) Is 3.24 With An Average Standard Deviation Of 0.693. This Means That In Carrying Out Its Functions As The Appropriate Leadership Tupoksi And Its Responsibilities On Skpd On The Purpose And The Like On The Quality Of Skpd Performance Load.

The Results Of Respondents' Assessment Show That Questions 7, 8 And 11 Have The Most Diffuse Spread Of Data With Other Questions. The Reason Answers To The Most Varied Questions Question Number 7. Skewness Measures The Skewness Of The Data Whether It Is Tilted To The Left (Positive), Right (Negative), Or Symmetrical (Ghozali, 2011). In This Case Most Of The Answers To The Questionnaire Showed Negative Numbers, The Answer Was Above Average And The Highest Was Answer Number 11.

Kurtosis Is The Peak Signal Of The Data Distribution Whether The Data Is Categorized Or Sharp, If The Number Is Large Means The Data Is Close To The Average, Otherwise If The Number Is Small It Means Moving Away From The Average Or Spreading To Average Or Smaller Than Average (Ghozali, 2011) . The Most Approximate Question Is The Question Number 2, 8 And 10 Which Is Closest To The Average While The Other Question Spreads Bigger And Smaller Than Average.

3.3 Deskriptif Variabel Human Resource Competency

Description Of The Variable Is Used To See The Respondent's Assessment On Each Item Of Question On The Research Questionnaire. Assessment Of Respondents To The Variables Of Human Resource Competence Is Described Using Table 4.14 Below:

Table 4.14 Assessment Of Respondents Against
Human Resources Competency Variable (X3)

No	Item	Frekuensi Skore								*Mean*	**Std.Dev**	*Variance*	*Skewness*	*Kurtosis*
		1		**2**		**3**		**4**						
		F	%	F	%	F	%	F	%					
1	1	4	5,6	11	15,3	38	52,8	19	26,4	3,00	0,805	0,648	-0,667	0,301
2	2	0	0,0	2	2,8	49	68,1	21	29,2	3,26	0,503	0,253	0,391	-0,383
3	3	0	0,0	0	0,0	44	61,1	28	38,9	3,38	0,491	0,241	0,466	-1,835
4	4	0	0,0	4	5,6	58	80,6	10	13,9	3,08	0,436	0,190	0,451	2,199
5	6	4	5,6	24	33,3	35	48,6	9	12,5	2,68	0,765	0,587	-0,153	-0,250
6	7	9	12,5	31	43,1	26	36,1	6	8,3	2,40	0,816	0,666	0,083	-0,439
7	8	0	0,0	2	2,8	58	80,6	12	16,7	3,13	0,421	0,178	0,881	1,719
8	9	0	0,0	2	2,8	55	76,4	15	20,8	3,18	0,454	0,206	0,717	0,722
9	10	3	4,2	0	0,0	62	86,1	7	9,7	3,01	0,517	0,267	-1,864	8,865
10	11	2	2,8	8	11,1	55	76,4	7	9,7	2,93	0,565	0,319	-0,985	3,334
11	12	0	0,0	13	18,1	52	72,2	7	9,7	2,91	0,524	0,275	-0,109	0,694
12	13	2	2,8	24	33,3	40	55,6	6	8,3	2,69	2,694	0,441	-0,162	0,016
13	14	1	1,4	22	30,6	39	54,2	10	13,9	2,80	0,685	0,469	-0,003	-0,319
14	15	0	0,0	9	12,5	47	65,3	16	22,2	3,09	0,585	0,343	-0,012	-0,038
15	16	0	0,0	0	0,0	55	76,4	17	23,6	3,23	0,427	0,183	1,269	-0,401
16	17	0	0,0	8	11,1	53	73,6	11	15,3	3,04	0,515	0,266	0,067	0,924
17	18	1	1,4	11	15,3	42	58,3	18	25,0	3,07	0,678	0,460	-0,364	0,219
Average Total										2,99	0,698			

Source: Primary Data Processed

From Table 4:14 The Average Score Of Respondents' Assessment Of The Competency Variable Of Hr Is 2.99 With A Standard Deviation Of 0.698. This Means That The Competence Of Existing Human Resources Still Can Not Understand How Good Local Financial Management In Accordance With Applicable Legislation (Pp 58 Th 2005 And Pp 60 Th 2008).

The Results Of Respondents' Assessment Show That Questions 1, 6 And 7 Have The Most Diffuse Spread Of Data Compared To Other Questions. The Answers To The Most Varied Questions Namely Question Number 7.

Skewness Measures The Skewness Of The Data Whether It Is Tilted To The Left (Positive), Right (Negative), Or Symmetrical (Ghozali, 2011). Questions 1, 4, 8, 9,10, 11, 6 And 17 Show Positive Numbers, Meaning Respondents Answered Below Average. While The Other Question Indicates The Negative Number Means The Respondent's Answer Is Above Average.

Kurtosis Measures The Peak Of The Distribution Of Data Whether The Data Tends To Be Flat Or Pointed, If The Numbers Are Large Means The Data Is Close To The Average, Otherwise If The Number Is Small Means Moving Away From The Average Or Spreading To Greater Or Less Than Average (Ghozali, 2011). The Most Approximate Question Is The Number Of Questions 4, 10 And 11 That Are Closest To The Average And Other Questions Spread Smaller Than Average.

3.5 Deskriptif Variabel Good Governance

Description Of The Variable Is Used To See The Respondent's Assessment On Each Item Of Question On The Research Questionnaire. Assessment Of Respondents To Variable Good Governance Is Described Using Table 4:15 Below:

Table 4.15 Assessment of Respondents Against
Good Governance Variable (X4)

No	Item	Frekuensi Skore								Mean	Std.Dev	Variance	Skewness	Kurtosis
		1		2		3		4						
		F	%	F	%	F	%	F	%					
1	1	2	2,8	24	33,3	29	40,3	17	23,6	2,85	0,816	0,666	-0,028	-0,864
2	2	0	0,0	2	2,8	32	44,4	38	52,8	3,50	0,556	0,310	-0,504	-0,816
3	3	0	0,0	0	0,0	33	45,8	39	54,2	3,54	0,501	0,252	-0,171	-2,028
4	4	0	0,0	11	15,3	38	52,8	23	31,9	3,16	0,671	0,451	-0,207	-0,754
5	5	0	0,0	5	6,9	50	69,4	17	23,6	3,16	0,530	0,282	0,161	0,249
6	6	0	0,0	8	11,1	32	44,4	32	44,4	3,34	0,671	0,451	-0,511	-0,717
7	7	0	0,0	1	1,4	39	54,2	32	44,4	3,43	0,526	0,277	-0,013	-1,352
8	8	0	0,0	0	0,0	50	69,4	22	30,6	3,30	0,463	0,215	0,862	-1,293
9	9	2	2,8	1	1,4	57	79,2	12	16,7	3,09	0,535	0,286	-1,040	5,873
10	10	0	0,0	2	2,8	44	61,1	26	36,1	3,34	0,531	0,282	0,129	-0,813
11	11	0	0,0	2	2,8	51	70,8	19	26,4	3,23	0,489	0,239	0,498	-0,106
12	12	2	2,8	6	8,3	46	63,9	18	25	3,12	0,662	0,438	-0,723	1,668
13	13	0	0,0	8	11,1	44	61,1	20	27,8	3,16	0,605	0,366	-0,087	-0,331
14	14	3	4,2	8	11,1	45	62,5	16	22,2	3,02	0,711	0,506	-0,764	1,291
15	15	0	0,0	0	0,0	43	59,7	29	40,3	3,40	0,493	0,244	0,405	-1,889
16	16	0	0,0	4	5,6	38	52,8	30	41,7	3,36	0,588	0,347	-0,288	-0,660
17	17	0	0,0	0	0,0	44	61,1	28	38,9	3,38	0,491	0,241	-0,466	-1,835
18	18	0	0,0	6	8,3	38	52,8	28	38,9	3,30	0,619	0,384	-0,308	-0,610
19	19	0	0,0	0	0,0	44	61,2	28	38,9	3,38	0,490	0,241	0,466	-1,835
20	20	0	0,0	0	0,0	36	50,0	36	50,0	3,50	0,503	0,254	0,000	-2,058
21	21	3	4,2	4	5,6	42	58,3	23	31,9	3,18	0,718	0,516	-0,987	1,815
22	22	1	1,4	2	2,8	42	58,3	27	37,5	3,32	0,601	0,361	-0,662	1,710
23	23	0	0,0	7	9,7	47	65,3	18	25,0	3,15	0,573	0,328	0,004	-0,053
24	24	0	0,0	1	1,4	40	55,6	31	43,1	3,42	0,524	0,275	0,042	-1,338
25	25	0	0,0	5	6,9	38	52,8	29	40,3	3,34	0,605	0,366	-0,305	-0,617
26	26	0	0,0	4	5,6	39	54,2	29	40,3	3,34	0,585	0,343	-0,242	-0,648
27	27	0	0,0	7	9,7	38	52,8	27	37,5	3,27	0,633	0,401	-0,300	-0,626
Average Total										3,28	0,581			

Source: Primary Data Processed

From Table 4:15 The Average Score Of Respondents To The Variable Good Governance Of 3.28 With A Standard Deviation Of 0.581. This Means That The Principles Of Good Governance Have Been Realized In Each Skpd Through The Existing Implementation Can Realize Good Local Financial Management Such As The Realization Of Transparency, Accountability And Compliance With Applicable Law.

The Results Of Respondents' Assessment Show That Questions 1, 14 And 21 Have The Most Diffuse Spread Of Data Compared To Other Questions. The Answers To The Most Varied Questions Namely Question Number 1.

Skewness Measures The Skewness Of The Data Whether It Is Tilted To The Left (Positive), Right (Negative), Or Symmetrical (Ghozali, 2011). In This Case Most Answers To The Questionnaire Showed A Negative Number, Meaning That The Respondent's Answer Is Above Average And The Highest Answer Is Number 9.

Kurtosis Measures The Peak Of The Distribution Of Data Whether The Data Tends To Be Flat Or Pointed, If The Numbers Are Large Means The Data Is Close To The Average, Otherwise If The Number Is Small Means Moving Away From The Average Or Spreading To Greater Or Less Than Average (Ghozali, 2011). The Most Approximate Question Is The Number Questions Of Numbers 9, 21 And 22 That Are Closest To The Average While The Other Question Spreads Smaller Than Average.

3.6 Deskriptif Variabel Regional Financial Management Performance

Description Of The Variable Is Used To See The Respondent's Assessment On Each Item Of Question On The Research Questionnaire. Assessment Of Respondents To The Performance Variable Of Local Financial Management Is Described Using The Following Table 4.16:

Table 4.1 Assessment Of Respondents Against
Variable Performance Of Regional Financial Management (Y)

No	Item	Frekuensi Skore								Mean	Std.Dev	Variance	Skewness	Kurtosis
		1		2		3		4						
		F	%	F	%	F	%	F	%					
1	1	17	23,6	1	1,4	11	15,3	43	59,7	3,12	1,251	1,565	-0,970	-0,840
2	2	0	0	2	2,8	30	41,7	40	55,6	3,52	0,556	0,309	-0,618	-0,690
3	3	0	0	1	1,4	6	8,3	65	90,3	3,89	0,358	0,128	-3,424	12,213
4	4	0	0	0	0	24	33,3	48	66,7	3,67	0,474	0,225	-0,722	-1,521
5	5	1	1,4	1	1,4	42	58,3	28	38,9	3,34	0,585	0,034	-0,675	2,009
6	6	35	48,6	3	4,2	14	19,4	20	27,8	2,26	1,321	1,746	0,248	-1,748
7	7	2	2,8	0	0	4	5,6	66	91,7	3,86	0,538	0,290	-4,559	21,648
8	8	0	0	0	0	7	9,7	65	90,3	3,90	0,298	0,089	-2,777	5,876
9	9	2	2,8	0	0	7	9,7	63	87,5	3,82	0,564	0,319	-3,883	16,383
10	10	0	0	2	2,8	19	26,4	51	70,8	3,68	0,526	0,277	-1,375	0,982
11	11	0	0	2	2,8	28	38,9	42	58,3	3,55	0,553	0,307	-0,737	-0,522
12	12	2	2,8	3	4,2	22	30,6	45	62,5	3,53	0,711	0,506	-1,669	2,965
13	13	2	2,8	0	0	37	51,4	33	45,8	3,40	0,642	0,431	-1,263	3,325
14	14	0	0	6	8,3	34	47,2	32	44,4	3,36	0,634	0,403	-0,475	-0,630
15	15	12	16,7	8	11,1	12	16,7	40	55,6	3,12	1,157	1,340	-0,895	-0,778
16	16	7	9,7	1	1,4	8	11,1	56	77,8	3,57	0,932	0,868	-2,142	3,250
17	17	1	1,4	2	2,8	34	47,2	35	48,6	3,43	0,624	0,389	-0,981	1,731
18	18	2	2,28	6	8,3	50	69,4	14	19,4	3,05	0,625	0,391	-0,748	2,306
19	19	0	0	2	2,8	18	25,0	52	72,2	3,69	0,521	0,272	-1,462	1,261
20	21	0	0	2	2,8	18	25,0	52	72,2	3,69	0,521	0,272	-1,462	1,261
Average Total										3,47	0,669			

Source: Primary Data Processed

From Table 4.16 The Average Score Of Respondents To The Performance Of Local Financial Management Is 3.47 With An Average Standard Deviation Of 0.669. This Means That The Performance Of Local Financial Management Of Mataram City In Good Category Seen From Financial Planning And Budgeting, Financial Implementation And Administration As Well As Good Local Financial Accountability And In Accordance With Applicable Legislation

The Results Of Respondents' Assessment Show That Questions 1, 6 And 15 Have The Most Diffuse Spread Of Data Compared To Other Questions. The Answers To The Most Varied Questions Are Question Number 6.

Skewness Measures The Skewness Of The Data Whether It Is Tilted To The Left (Positive), Right (Negative), Or Symmetrical (Ghozali, 2011). In This Case The Whole Answer Questionnaire Showed A Negative Number, Meaning That The Respondent's Answer Is Above Average And The Highest Answer Is Number 7.

Kurtosis Measures The Peak Of The Distribution Of Data Whether The Data Tends To Be Flat Or Pointed, If The Numbers Are Large Means The Data Is Close To The Average, Otherwise If The Number Is Small Means Moving Away From The Average Or Spreading To Greater Or Less Than Average (Ghozali, 2011). The Most Approximate Question Is The Number 3, 7 And 9 Questions That Are Most Closely Approximated On Average While The Other Question Spreads Larger Than The Average.

4. Realibility

Consistency Of Measurement Results Will Be Assured If The Validity Criterion Is Equipped With A Reliability Test. Tests In This Study, Conducted By Using Cronbach Alpha Test. A Construct Or Variable Is Said To Be Reliable If The Value Of Cronbach Alpha ≥ 0.70 Whereas If Chronbach's Alpha > 0.80 Indicates Very High Reliability And Chronbach's Alpha <0.60 Indicates That Reliability Is Low And Poor And Unacceptable (Sugiyono, 2013) Reliability Test Results For Internal Control System Variables, Leadership Commitment, Human Resources Competence, Good Governance, And Performance Of Regional Financial Management Can Be Seen In Table 4.11 Below:

Table 4.11 Recapitulation Of Reliability Test Results
Variable Internal Control System, Leadership Commitment, Human Resources Competence, Good Governance And Performance Of Regional Financial Management

No	Variabel	Cronbach Alpha (Ca)	Criteria	Decision
1	Internal Control System	.722	> 0.70	Reliabel
2	Comitment Leadeship	.764	> 0.70	Reliabel
3	Human Resource Competency	.743	> 0.70	Reliabel
4	Good Governance	.753	> 0.70	Reliabel
5	Performance Of Regional Financial Management	.789	> 0.70	Reliabel

Source: Primary Data Processed

In Table 4:11 Above, The Greatest Consistency Is Shown By The Variable Performance Of Local Financial Management With The Amount Of Indigo Ca 0.789 Compared With Other Variables Namely, Leadership Commitment, Competence Tbsp, Good Governance And Internal Control System With A Smaller Consistency Value That Is Worth 0.722. From The Results Of Reliability Test Above Can Be Concluded That Each Research Instrument Has Good Reliability And High Reliability Coefficient With Cronbach's Alpha More Than 0.70 (Sugiyono, 2013) So That Further Analysis Can Be Done.

VI.   Uji Asumsi Klasik

6.1   Uji Normalitas Data

Residual Data Is Normally Distributed As Seen From The Results Of Kolmogorov-Smirnov Testing Showing Significant Or Probability Above 5% (Or 0.05). Test Results Can Be Seen In The Table Below:

Table 4.17 Normality Test

Description	Internal Control System, Commitment Of Leadership, Human Resources Competence, Good Governance To Performance Of Regional Financial Managementsistem Pengenddalian Inter, Komitmen Pimpinan, Kompetensi Sdm, Good Governance Terhadap Kinerja Pengelolaan Keuangan Daerah
N	72
Kolmogorov-Smirnov Z	1,162
Asymp. Sig. (2-Tailed)	0,134

Source: Primary Data Processed

Based On Table 4:17 Can Be Seen That The Value Of Kolmogorov-Smirnov (Ks) On Testing The Model Of Internal Control System, Leadership Commitment, Competence Tbsp, Good Governance To The Performance Of Local Financial Management Is 1.162 Asymptotic Significance For Internal Control System, Leadership Commitment, Governance To The Performance Of Local Financial Management Is 0.134 (> 0.05) It Can Be Concluded That The Research Data Is Normally Distributed.

6.2   Uji Multikolinearitas

Multicolinearity Test Aims To Determine Whether Between Independent Variables Have A Relationship Or Not Each Other (Ghozali, 2011). This Test Can Be Seen On Tolerance Value And Vif (Variance Inflation Factor) Value, If Tolerance Value Above 0.10 And Vif Value Not Exceeding 10 (<10) Means No Multicollinearity Between Variables (Ghozali, 2011). The Multicollinearity Test Results Can Be Seen In Table 4.18 Below:

Table 4.18 Results Of Multicolonierity Testing

Models	Collinearity Statistics	
	Tolerance	Vif
Internal Control System (Spi)	0,946	1,057
Comitment Leadership (Kp)	0.686	1,458
Human Resource Competency (Ksdm)	0,737	1,356
Good Governance (Gg)	0,674	1,483

Source: Primary Data Processed

Based On Table 4:18 Above Can Be Seen The Tolerance Value For All Variables Both Internal Control System, Leadership Commitment, Human Resource Competence And Good Governance Greater Than 0.10 Indicating That There Is No Correlation Between Independent Variables And Vif Values For Internal Control System Variables, Leadership, Competence Of Human Resources And Good Governance Is Smaller Than 10 Which Means There Is No Symptoms Of Multicolinearity

6.3 Uji Autokorelasi
The Autocorrelation Test Was Performed Using Durbin Watson Test (Dw Test) And Regression Model Used To Indicate The Variable Did Not Experience Autocorrelation By Looking At Dw Value Located Between Du And 4-Du (Ghozali, 2011). Here Are The Results Of The Autocorrelation Test In Table 4:19:

Table 4.19 Autocorrelation Test Results

Models	Durbin Watson	Du	4-Du	Decisions
Spi, Kp, Ksdm, Gg	1,878	1,739	2,261	No Autocorrelation Occurred

Source: Primary Data Processed

Based On 4:19 Table Above, The Results Of Autocorrelation Testing Using Durbin Watson Test With Durbin Watson Value Is 1.878 Greater Than Du For 1739 And Smaller Than 2.261 (Du <D <4-Du). It Can Be Concluded That There Is No Autocorrelation Problem In The Regression Model.

6.4 Uji Heteroskedastisitas
Heteroskedasticity Test Was Performed By Using Glejser Test. If The Independent Variable Has An Effect (Having A Significance Value Above 0.05) To The Dependent Variable, It Can Be Concluded That There Is No Heteroscedasticity And Vice Versa (Ghozali, 2011: 105). Below Is The Result Of Heteroscedasticity Test With Glejser Test:

Table 4.20 Heteroskedasticity Test Result
(Test Glejser)

Independen Variabel	Sig.
Internal Control System (Spi)	0,490
Comitment Leadership (Kp)	0,144
Human Resource Competency (Ksdm)	0,063
Good Governance (Gg)	0,579

Source: Primary Data Processed

From Table 4:19 Glesjser Test Results Above, The Value Of The Independent Variable Significance Coefficient Greater Than 0.05 So It Can Be Concluded There Is No Heteroskedastisitas In The Regression Model And Can Be Tested The Next Hypothesis.

6.5 Hypothesis Test
Multiple Linear Regression Analysis Was Done To Determine Whether There Is Influence Of Independent Variable To Dependent Variable. Results Of Multiple Linear Regression Testing Can Be Seen In Table 4:21 Below:

Table 4.21 Multiple Linear Regression

Variabel	Unstandardized Coefficients		T	Sig.	Decision
	B	Standar Error			
(Constant)	-0,917	9,456	-0,097	0,923	
Internal Control System (Spi)	0,143	0,040	3,609	0,001	Significant
Comitment Leadership (Kp)	0,301	0,103	2,924	0,005	Significant
Human Resource Competency (Ksdm)	0,104	0,130	0,798	0,428	Not Significant
Good Governance (Gg)	0,234	0,076	3,057	0,003	Significant

Dependent Variables: Kpkd
Source: Primary Data Processed

From Table 4:21 The Results Of Data Analysis On The Previous Page, Can Be Arranged Regression Equation As Follows:

Y = -0.917+ 0.143 Spi + 0.301 Kp + 0.104 Ksdm + 0.234 Gg + E

The Regression Equation Above Can Be Explained As Follows:

A) The Constant Is -0.917, Meaning That If Spi (X1), Kp (X2), Ksdm (X3) And Gg (X4) The Value Is 0, Then The Value Of Kpkd Is -0.917.

B) Regression Coefficient Of Internal Control System (Spi) Of 0.143 Means, If The Internal Control System (Spi) Is High With Assumption Other Variable Remain, Hence Performance Of Financial Management Area Will Experience Change Equal To 0,143 With Positive Direction. Coefficient Of Positive Value Means A Positive Relationship Between The Spi With Kpkd. The Higher The Spi The Higher The Kpkd.

C) The Regression Coefficient Of Commitment Leader (Kp) Of 0.301 Means, If The Commitment Leader (Kp) High Assuming Other Variables Remain, Then The Performance Of Local Financial Management Will Experience A Change Of 0.301 With A Positive Direction. Coefficient Of Positive Value Means A Positive Relationship Between Kp And Kpkd. The Higher The Kp, The Higher The Kpkd.

D) Regression Coefficient Of Human Resource Competence (Ksdm) Equal To 0,104 Meaning, If Human Resource Competence (Ksdm) Is High With Assumption Other Variable Remain, Hence Performance Of Financial Management Area Will Experience Change Equal To 0,104 With Positive Direction. Coefficient Of Positive Value Means A Positive Relationship Between Ksdm And Kpkd. The Higher The Ksdm The Higher The Kpkd.

E) Regression Coefficient (Gg) Of Good Governance Equal To 0.234 Meaning, If The Good Governance (Gg) Is High With The Assumption That Other Variables Remain, Then The Performance Of Regional Financial Management Will Experience A Change Of 0.234 With A Positive Direction. Coefficient Of Positive Value Means A Positive Relationship Between Gg And Kpkd. The Higher The Gg The Higher The Kpkd.

6.6 Coefficient Of Determination (R2)

Based On The Test Results Obtained Coefficient Of Determination As Follows:

Table 4.22 Coefficient Determination Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error Of The Estimate
1	.686[a]	.471	.439	5.24723

A: Dependent Variables: Kpkd

Source: Primary Data Processed.

Based On Table 4:22 Above The Value Of The Coefficient Of Determination (Adjusted R Square) Is 0.439 Or 43.9%. This Value Indicates The Magnitude Of The Independent Variables (Spi, Kp, Ksdm And Gg) In Explaining The Dependent Variable (Kpkd) Is 43.9%. While The Remaining 56.1% Influenced By Other Variables Outside The Model.

6.7 Parcial Test (T Test)

Test T.Test Aims To Determine Whether The Independent Variables Of Internal Control System, Leadership Commitment, Human Resource Competence And Good Governance Have An Individual Influence On The Dependent Variable That Is The Performance Of Local Financial Management.

This Test Is Done By Comparing The Value Of T Count With T Table. The Value Of T Table With Df = N-K-1 = 72-4-1 = 67. The Value Of T-Test Can Also Be Determined By Looking At The Probability Value Of Significance T Each Variable Contained In The Output Of The Regression Result. If The Probability Value Of Significance T Is Smaller Than 0.05 Then It Can Be Said That There Is A Strong Influence Between The Independent Variable With The Dependent Variable. T Test Results Can Be Seen In The Following Table 4.23 Below:

Tabel 4.23 Result Of T-Test

Coefficients[a]

Vaiabel	T Count	T Table	Sig Value.	Decision	Hypothesis
Internal Control System (Spi)	3,609	1,996	0,001	Sig.	Accepted
Comitment Leadership (Kp)	2,924	1,996	0,005	Sig.	Accepted
Human Resource Competency (Ksdm)	0,798	1,996	0,428	Not Sig.	Rejected
Good Governance (Gg)	3,057	1,996	0,003	Sig.	Accepted

A: Dependent Variables: Kpkd

Source: Primary Data Processed.

Based On The Table Above Test Results Can Be Explained As Follows:

A) Influence Of Internal Control System On Performance Of Regional Financial Management.

Based On Table 4:23 It Can Be Seen The Magnitude Of T Count 3.609 And T Table 1.996 Shows T Count > T Table And Significance Is 0.001 Below The Level Of Significance 0.05. This Means That The First Hypothesis That The Internal Control System (Spi) Has A Positive And Significant Effect On The Performance Of Local Financial Management (Kpkd) Is Accepted. This Means That Partially Spi Significant Effect On Kpkd. Hence The Hypothesis (H1) Is Supported.

B) Effect Of Leadership Commitment On Local Financial Management Performance.

Based On Table 4:23 It Can Be Seen That The Value Of T Count 2,924 And T Table 1.996 Shows T Count > T Table And Its Significance Is 0.005 Below The Level Of Significance 0.05. This Means That The Second Hypothesis Which States Commitment Of Leadership (Kp) Has A Positive And Significant Effect On The Performance Of Local Financial Management (Kpkd) Is Accepted. This Means That Partially Kp Has A Significant Effect On Kpkd. Hence The Hypothesis (H2) Is Supported.

C) Influence Of Human Resources Competence On Performance Of Regional Financial Management.

Based On Table 4:23 It Can Be Seen The Value Of T Count 0.798 And T Table 1.996 Shows T Count < T Table And Significance Is 0.428 Above The Level Of Significance 0.05. This Means That The Third Hypothesis Stating The Competence Of Human Resources (Ksdm) Has A Positive And Significant Effect On The Performance Of Local Financial Management (Kpkd) Is Rejected. This Means That In Parcial Ksdm Has No Significant Effect On Kpkd. Hence The Hypothesis (H3) Is Not Supported.

D) Effect Of Good Governance On Performance Of Regional Financial Management.

Based On Table 4:23 It Can Be Seen That The Value Of T Arithmetic 3.057 And T Table 1.996 Shows T Count > T Table And Its Significance Is 0.003 Below The Level Of Significance 0.05. This Means That The First Hypothesis Expressing Good Governance (Gg) Has A Positive And Significant Effect On The Performance Of Local Financial Management (Kpkd) Is Accepted. This Means That Partially Gg Significant Effect On Kpkd. Hence The Hypothesis (H4) Is Supported.

6.8   Uji Simultan (Uji F)

Test F Basically Shows Whether All The Independent Variables Included In The Model Have A Mutual Influence On The Dependent Variable. Effect Of Independent Variable To Dependent Variable Can Be Seen From The Value Of F Arithmetic And F Table. If F Arithmetic> F Table With A Level Of Significance Below 5% Indicates That Internal Control System Variables, Leadership Commitments, Human Resource Competencies, And Good Governance Together Significantly Influence The Performance Of Local Financial Management. F Test Results Can Be Seen In Table 4:24 Below:

Tabel 4.24 Result Of F-Test
Anova[b]

Model		Sum Of Squares	Df	Mean Square	F	Sig.
1	Regresion	1641.708	4	410.427	14.907	.000[a]
	Residual	1844.736	67	27.533		
	Total	3486.444	71			

A: Dependent Variables: Kpkd
Source: Primary Data Processed.

F Value Count = 14,907> F Table = 2,50 And Significant Value 0.000 Smaller Than Significant Level 0,05 Mean Jointly Variable Of Internal Control System, Commitment Of Leadership, Competence Of Human Resources, Good Governance Influence Significantly To Variable Of Financial Management Performance Area.

VII.   Pembahasan

This Study Aims To Analyze The Influence Of Internal Control System Variables, Leadership Commitment, Human Resource Competence, Good Governance To Financial Management Performance Of The Region With Multiple Linear Regression Analysis. Validity Test And Reliability Test Is Done First To Find Out Whether The Data Inputted Is Valid And Reliable, Then Test The Classical Assumption To Guarantee That In The Model Used There Is No Symptoms Of Data Abnormality, Multicolinearity And Heteroscedasticity.

The Test Results By Using Kolmogorov-Smirnov Showed That The Value Of Significance Above 5% Which Means Residual Variables Are Normally Distributed. The Value Of Variance Inflation Factor (Vif) Of All Independent Variables Is Not More Than 10 And Has A Tolerance Value Not Smaller Than 0.1, Meaning That There Is No Multicollinearity Among Independent Variables In The Regression Model Formed. The Test Results Using Glejser Test Showed That The Significance Value Of Independent Variables Above 5% Means That The Regression Model Does Not Contain Any Heteroscedasticity.

Based On Data Analysis, It Is Found That Partially Internal Control System Variables, Leadership Commitment And Good Governance Have Positive And Significant Influence To The Performance Of Local Financial Management While The Competency Variable Of Human Resources Has No Significant Effect On The Performance Of Local Financial Management. Furthermore, Simultaneous Internal Control System, Leadership Commitment, Human Resource Competence, Good Governance Have An Effect On And Significant To Performance Of Local Financial Management.

7.1 Influence Of Internal Control System To Local Financial Management Performance

Spi Is Used To Determine The Performance Of Local Financial Management Based On Skpd Capability In Using Budget With Quantity And Quality Measured Through Proper Planning And Budgeting, Good Implementation And Administration, And Financial Accountability To Local Government. The Successful Implementation Of The Spi Can Be Seen Through The Effectiveness And Efficiency Of Skpd Operations, Reliable Financial Reporting And Compliance With Regulations Enforced So As To Realize Good Financial Management Performance.

To Determine The Effect Of Spi On The Performance Of Regional Financial Management, Analyzed By Looking At The Magnitude And Significance Of Spi Influence On The Performance Of Regional Financial Management. The Goal-Setting Theory Is Related To The Performance Of Regional Financial Management Performance With Task Complexity, Emphasis On Target And Achievement Of Regional Governmental Goals And The Evaluation Of Target Adjustment That Can Realize The Implementation Of Good Internal Control System In Accordance With The Target.

Based On The Results Of Research Can Be Explained That The Spi Variable Has A Positive And Significant Effect On The Performance Of Local Financial Management With A Significant Value Of 0.002 Indicating That If There Is An Increase In Spi In Skpd Can Improve The Performance Of Better Local Financial Management. When Viewed From The Frequency Of Respondents' Answers Regarding The Implementation Of The Spi Outline Indicates That The Implementation Of Rpjmd, Renstra, Rkpd And Renja There Are Guidelines Governing The Implementation, The Implementation Of Accountability Of Resources And Records And The Existence Of Communication And Information That Is Held Effectively, Therefore Can Increase Performance Of Local Financial Management. If Linked To The Goal Setting Theory Explaining How Skpd Leaders Have Specific And Measurable Objectives Will Work Better Than Leaders Who Have No Specific And Measurable Objectives Due To A Direct Relationship Between Specific And Measurable Objectives With The Resulting Performance. Specific And Measurable Objectives Impact On The Use Of Budgets With Measured Quantities And Quality Through Proper Planning And Budgeting, Good Implementation And Administration, And Local Financial Accountability And Compliance With Legislation Is A Manifestation Of The Successful Implementation Of Spi For Improved Financial Management Performance The Good One.

Based On The Description Above, It Can Be Concluded That This Research Is In Accordance With The Hypothesis Built That States That The Spi Has A Positive And Significant Effect On The Performance Of The Management Of Regional Keuanagan. The Results Of This Study Support The Research Conducted By Azlina And Amelia (2014), Which States That The Spi Influences The Performance Of Local Financial Management While Simanungkalit (2014) States That The Direction Of Influence Of Internal Control System On The Performance Of Local Financial Management Is Positively Significant. In Contrast To Research Conducted Oktarina (2011) Which States That The Elements Of Internal Control System Control Activities Have No Significant Effect On The Performance Of Local Financial Management.

Empirical Facts Of This Study Indicate That The Spi Is Used To Assess The Performance Of Local Financial Management. Skpd With High Spi Level And Compliance With Laws And Regulations To The Maximum The Purpose Of Skpd For Good Financial Management Can Be Realized As A Form Of Responsibility Skpd To The Local Government On The Use Of Local Money.

7.2 Effect Of Leadership Commitment On Local Financial Management Performance

Leadership Commitment Is Used To Find Out How The Responsibility And Results Of Leadership Work Related To Financial Management Where He Works. The Success Of Leadership Commitment Can Be Seen Through The Involvement Of The Leader In Carrying Out His Main Task By Directing, Influencing And Encouraging His Subordinates Towards The Achievement Of Objectives Skpd Including Quality Performance Control.

To Know The Influence Of Leadership Commitment To The Performance Of Local Financial Management, Analyzed By Looking At The Magnitude And Significance Of The Influence Of Leadership Commitment To The Performance Of Local Financial Management. The Theory Of Goal Setting Is Related To The Relationship Between The Established Goals And The Work Performance Generated Along With The Subordinates. Leaders Who Understand The Goals (What The Intansi Expected Of Them) Affect The Behavior Of Work And The Work (Feed Back) Is Better. Leaders Should Also Give Emphasis To Each Individual To

Know And Understand The Goals And Objectives To Be Achieved And The Evaluation Of The Adjustment Of Goals And Objectives That Have Been Determined Leadership For Better Performance.

Based On The Results Of Research Can Be Explained That The Variable Leadership Commitment Has A Positive And Significant Effect On The Performance Of Local Financial Management With A Significant Value Of 0.006 Which Indicates That If There Is An Increase In Commitment Leaders Can Improve The Performance Of Local Financial Management Better. This Is In Line With The Goal-Setting Theory That Leadership Commitments Have A Substantial Share Of Successful Achievement Of Goals For Better Financial Management. When Viewed From The Frequency Of Respondents' Responses Related To The Commitment Of The Leadership In Outline Indicates That The Leadership Has Applied Shared Values In Skpd, Giving More Attention To The Development Of Employees In The Long Term, Providing An Example To Employees Related Values, Customs, Rules, Discipline And So That Can Improve The Performance Of Local Financial Management. Regarding The Theory Of Goal Setting, The Achievement Of The Goals Can Be Realized And Executed Well Because The Leadership Has Set The Right Goals Coupled With High Leadership Commitment To The Achievement Of Local Programs To Produce Good Financial Management Performance As A Form Of Accountability Of Local Governments On The Management Of Public Money.

Based On The Description Above, It Can Be Concluded That This Research Is In Accordance With The Hypothesis That The Leadership Commitment Has A Positive And Significant Impact On The Performance Of Local Financial Management. The Results Of This Study Support The Research Conducted By Baihaqi (2012), Halim (2012), Azmi Et.Al (2014), Agusetiyaningsih (2012) And Zalni (2013) Stating That The Leadership Commitment Has An Effect On The Performance Of Local Financial Management.

Empirical Facts Of This Study Indicate That The Leadership Commitment Is Used To Assess The Performance Of Local Financial Management. Skpd With High Commitment Of Leadership And Adherence To Legislation Maximally Can Realize The Purpose Of Skpd For Good Financial Management As A Form Of Responsibility Skpd To The Local Government On The Use Of Regional Money

7.3 The Influence Of Human Resource Competency On Local Financial Management Performance

Human Resource Competencies Are Used In Achieving The Goals And Objectives Of Skpd Related To Good Financial Management With The Placement Of The Financial Management Apparatus Must Be Accounting Or Financial Background Is Related To The Apparatus Understanding Of The Financial Management System To Minimize Errors In Financial Reporting As A Form Of Accountability Towards The Use Of Funds From The Community . The Same Thing Disclosed By Warisno (2009) That Competent Human Resources With Accounting Or Finance Education Background Can Understand The Logic Of Accounting Better Than Those With No Accounting Education Background Or Financial Field Because It Can Minimize Misstatements In The Financial Accountability Report So It Can Produce A Good Financial Management Performance.

To Know The Influence Of Human Resource Competence On The Performance Of Local Financial Management, Analyzed By Looking At The Magnitude And Significance Of The Influence Of Leadership Commitment On The Performance Of Local Financial Management. The Goal Setting Theory Is Related To The Competence Of Human Resources Because The Theory Of Goal Setting Can Be Described The Relationship Between The Goals Set With The Achievement Of Work Produced And The Implication On The Performance Measure. Leaders With Good Objectives Will Place The Human Resources According To Their Competencies And Thus Have Implications For Improving The Work Output.

Based On The Results Of Research Can Be Explained That The Variable Competence Of Human Resources Does Not Affect The Performance Of Local Financial Management With T Count 0.712 Smaller Than T Table 1.996 And Significant Value Of 0.479 Greater Than Alpha 0.05. This Indicates That The Suitability Of Human Resources Competencies In Skpd Does Not Affect The Performance Of Local Financial Management. When Viewed From The Frequency Of Respondents' Answers Regarding The Competence Of Human Resources Outline Indicates That The Educational Background And Level Of Education Related Tasks And Positions That Accounted For Have Been Appropriate And Very Good, But Even Though The Competence Of Human Resources Has Been Appropriate, There Are Still Obstacles In The Preparation Of Accountability Report On The Understanding Of Changes In Financial Regulation And Lack Of Socialization Related To Regulatory Changes, And Obstacles In The Implementation Of Local Financial Management Often Faced.

Differences And Gaps In The Frequency Of Performance Of Local Financial Management Show That The Performance Of Local Financial Management Has Been Well Seen From The Preparation Of Lra, Balance Sheet, Lap. Cash Flow And Calk Are Consistent And Consistent With Sap, Revenue And Expenditure In The Fiscal Year Has Been Incorporated In The Apbd Through The Regional Public Treasury And Skpd Budget Planning Can Be Effectively And Efficiently Scaled Up For Efficiency And Effectiveness. The Gap Indicates That The Performance Of Local Financial Management Is Done Very Well But The Competence Of Human

Resources Still Often Experience Constraints On The Implementation And Accountability Of Local Financial Management.

The Results Of This Study Are Not In Line With The Theory Of Goal Setting That Explains How The Goals Set Against The Resulting Work Performance Such As How The Leader Prepares For Human Resources (Training, Communication And Planning), Technology And So On To Produce Increased Work Output.

Based On The Description Above, It Can Be Concluded That This Research Is Not In Accordance With The Hypothesis That Built That The Competence Of Human Resources Have A Positive And Significant Impact On The Performance Of Local Financial Management. The Results Of This Study Do Not Support Research Conducted By Safwan Et Al (2014), Azmi Et.Al (2014), Warisno (2009), Rafar Et Al (2015), And Agusetiyaningsih (2015) Stating That Human Resource Competencies Affect Management Performance Regional Finance.

Empirical Facts Of This Study Indicate That The Competence Of Human Resources Is Not Used To Assess The Performance Of Local Financial Management. Because Human Resource Competence Is Not Used As Performance Benchmark Impact To The Mistake Of Input Of Government Asset And Mistake Of Recording Fixed Asset Of Agriculture, Marine And Fishery Service (Lhp-Lkpd Mataram City 2015). The Existence Of Error Penginputan And Error Recorder Identifies The Weak Competence Of Human Resources In Skpd Mataram City. Employees Who Are Competent In Their Field Can Understand The Logic Of Accounting So As To Minimize The Mistake Of Recording Or Understanding That Causes Losses In The City Of Mataram

7.4 Effect Of Good Governance On Local Financial Management Performance

Good Governnace Is Used To Know The Performance Skpd Mataram Related To The Financial Management Of The Use Of Local Budgets. The Success Of Good Governance Can Be Seen From The Adherence To Legislation, Transparency And Accountability As Well As Efficient And Effective Financial Management.

To Determine The Effect Of Spi On The Performance Of Regional Financial Management, Analyzed By Looking At The Magnitude And Significance Of The Influence Of Good Governance On The Performance Of Local Financial Management. The Theory Of Goal Setting Is Related To The Realization Of Good Governance In The Form Of Improved Financial Management With Good Results In Accordance With The Existing Regulations (Obedience). Leaders Who Understand The Purpose Of Skpd Well Will Affect The Behavior Of Its Work And Subordinates, Therefore Any Form Of Action That Allows Loss To Skpd Can Be Minimized (Locke, 1990).

Based On The Results Of Research Can Be Explained That The Gg Variable Has A Positive And Significant Effect On The Performance Of Financial Management With A Significant Value Of 0.05 Indicates That If There Is Improvement Of Good Governance In Skpd Can Improve The Performance Of Local Financial Management. Judging From The Frequency Of Respondents' Answers Regarding The Implementation Of Good Governance Outline Shows That Every Skpd Activity There Are Rules Of Conduct That Are Prepared And Defined, Guidelines In The Preparation Of Performance Reports And Adjusted The Rules And Nature Of Each Activity In Accordance With The Needs Of Related Skpd So As To Improve Financial Management Performance Area. This Is In Line With Goal-Setting Theory That Explains How The Leadership Understands The Purpose Within The Skpd That Influences Work Behavior So That All Forms Of Harmful Actions Of The Region Can Be Minimized As A Form Of Good Governance.

Based On The Description Above, It Can Be Concluded That This Research Is In Accordance With The Hypothesis That Is Built That States That Good Governance Has A Positive And Significant Impact On The Performance Of Local Financial Management. The Results Of This Study Support The Research Conducted By Azlina And Amalia (2012) Somantri (2009) Lucy And Husaini (2013) And Suparno (2012) Stating That Good Governance Affects The Performance Of Local Financial Management.

Empirical Facts Of This Study Indicate That Good Governance Affects The Performance Of Local Financial Management. The Findings Of Accountability Issues In Regional Financial Management Ie Cash Losses At The Inspectorate, Accountability Of Off-Duty Regional Travel Expenditures On Six Skpds That Are Not Appropriate For Real Evidence And Payment For Building Works At Mataram City Hospital (Lhp-Lkpd 2014) Indicate Poor Performance Related To The Use Local Budget So That The Implementation Of Good Governance And Compliance With Applicable Regulations Need To Be More Emphasized. Skpd With High Gg Pengeapan And Compliance With Laws And Regulations, The Maximum Purpose Of Skpd For Good Financial Management Can Be Realized As A Form Of Responsibility Skpd To The Local Government On The Use Of Local Budgets

VIII.   Conclusions, Implications, Limitations And Recommendations

8.1 Conlusions

Provide Empirical Evidence That The Internal Control System Has Significant And Significant Impact On The Performance Of Local Financial Management. That Is, The More Skpd Apparatus Obedient And Obedient To The Spi, Then The Performance Of Local Financial Management The Better. Internal Control System Can Facilitate Skpd For Better Planning, Budgeting, Implementation And Accountability Of Local Financial Management Through Compliance With The Provisions Set Forth In The Prevailing Laws And Regulations.

Provide Empirical Evidence That Leadership Commitment Has Significant And Significant Effect On Local Financial Management Performance. That Is, The Stronger Leadership Commitment Is Shown Through The Involvement Of Leaders In Carrying Out Their Main Tasks, By Directing, Influencing And Encouraging Employees To Realize The Goals And Objectives Skpd Including Also To Improve The Quality Control Skpd It Can Improve The Performance Of Local Financial Management.

Provide Empirical Evidence That The Competence Of Human Resources Has No Significant And Significant Effect On The Performance Of Local Financial Management. This Means That The Competence Of Human Resources Does Not Give The Assurance Of Performance Improvement Because There Are Many Competencies That Are Not Background Of Accounting And Finance Education So That In The Preparation Of Accountability Reports Often Experience Obstacles Especially If There Are Changes In Financial Regulation Urgent And Less Optimal Socialization And Lack Of Knowledge Related Knowledge Accounting.

8.2 Implications Research
a. Implikasi Teoritis

Theoretically, The Results Of This Study Provide Knowledge Contribution To The Skpd Apparatus About The Importance Of Internal Control System, Leadership Commitment, Human Resource Competence And Good Governance For Planning Budgeting, Implementation And Accountability Of Regional Finance. The Results Of This Study Also Contributed In The Field Of Public Sector Accounting Is To Obtain Empirical Evidence That The Internal Control System, Leadership Commitment And Good Governance Bepengaruh Tehadap Local Financial Management Performance While The Competence Of Hr Does Not Affect The Performance Of Local Financial Management. This Research Can Be Used As The Basis For Further Research Development To Obtain Empirical Evidence About Factors Influencing Internal Control System, Leadership Commitment, Human Resource Competence, Good Governance And Its Effect On Regional Financial Management Performance.

b. Implikasi Praktis

The Results Of This Study Provide Practical Implications To The Parties Concerned About The Performance Of Local Financial Management. For Skpd Leaders, It Can Be Considered How To Present The Appropriate Financial Statements And Asset Recording So As Not To Cause Harm To The Region By Emphasizing The Importance Of Compliance, Regulatory Compliance, The Importance Of Spi Implementation So That The Spi's Quality Can Increase To 3rd Level As Expected By The City And The Mataram Inspectorate No Longer At Level 1. Input For Skpd Leaders And Local Governments To Pay Attention To The Placement Of Human Resources In Accordance With The Competencies Held In Positions And Also Can Provide Training To Increase Knowledge Related To Local Financial Management. For Academicians It Can Provide Knowledge For The Development Of Further Accounting Studies And Standard / Regulatory Development Practitioners And Related Policies Of Accounting Systems.

c. Implikasi Kebijakan

The Results Of This Study Provide Policy Implications To The Dprd As An Input To Determine Policies And Regulations Related To The Management Of Local Finances And Also To Contribute To Interested Parties Such As The Government And Financial Institutions In Formulating Policies And Regulations Related To Financial Management And Evaluation Of Performance Results Against The Management Of Regional Finances In Order To Realize A Good Governance Order. This Study Aims To Determine Whether There Is Influence Of Internal Control System Variables, Leadership Commitment, Human Resource Competence And Good Governance To Performance Variable Of Local Financial Management Performance At Skpd Mataram.

8.3 Limitations

a) The Scope Of This Research Is Only Done On The Working Unit Of The Regional Apparatus (Skpd) Of Mataram. For Further Research Can Further Expand The Scope Of Research For Example Skpd Se Ntb Province.

b) Based On The Calculation, Adjusted R Square Value Is 0,459. The Adjusted R Square Value Indicates That 54.1% Of The Dependent Variable Changes Are Explained By Other Variables Not Included And Not Examined In This Research Model. This Means That In This Study, Researchers Have Not Involved Other Relevant Variables That Influence The Work Culture Such As Skpd, Leadership And Other Professionalism.

c) In The Next Research Is Expected To Develop A Better Research Instrument With Reference Related Research Similar To The Hope Obtained A Better Understanding Of The Performance Of Local Financial Management.

d) Further Research Can Also Develop Research Variables Not Only On Control System Variables, Leadership Commitments, Human Resource Competencies And Good Governance But Also The Possibility To Test The Variables Of Skpd Working Culture And Leadership Professionalism. So In The Future Research Obtained A Better Understanding Of The Performance Of Local Financial Management In Skpd.

8.4 Recommendation

Sugestions To Skpd Mataram City, Many Aspects That Need To Be Addressed In The Management Of Local Finances, Including Local Financial Planning And Budgeting, Implementation And Administration Of Local Finances. In Relation To Regional Financial Planning And Budgeting, It Is Necessary To Involve The Community More, In Determining The Allocation And Distribution Of Resources In The Preparation Of Apbd. Regarding The Implementation And Administration Of Regional Finances, It Is Necessary To Make A Small Cash Unit Of Budget Users For The Settlement Of Payment Processes Of Small And Rapid Value, It Is Also Necessary To Place Hr In Accordance With Its Competence To Avoid Mistakes Of Recording Regional Assets And Financial Reporting Area

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