

***Analysis of Implementation and Effect of Good Governance on Performance
Auditor at BPK Perwakilan Lampung***

Abstract

Heru Agung Marwoto

BPK RI Perwakilan Lampung has a duty to audit the implementation of the use of state and local budgets at the provincial level, and district/city Lampung region. BPK required to have the ability to actualize good governance as an institution that has the duty to audit.

The problem in this study is whether the application and effect of the principles of good governance can improve the performance of auditor BPK Perwakilan Lampung. Based on the problems, the objectives of this study were (1) to determine how the application of the principles of good governance in BPK Perwakilan Lampung (2) to determine how the performance of auditor BPK Perwakilan Lampung (3) to determine the effect of the application of the principles of good governance on the performance of auditor BPK Perwakilan Lampung. Results of 57 answers auditor BPK Perwakilan Lampung were analyzed using multiple linear regression.

The results of the analysis using multiple linear regression with four variables: (1) transparency, (2) accountability (3) justice (4) participation generates value overall effect of independent variables for 73.5% and this effect is significant. Factors that have the greatest influence is participation auditor BPK Perwakilan Lampung of 47.3%. The second factor that has the greatest influence is the justice of 30.6%. The third factor is accountability to the influence factor of 20.9% and the smallest effect is transparency only by 19.8%.

Suggestions put forward, BPK Perwakilan Lampung employees need to maintain participation in the process of completion of the work, increase transparency by making staffing based on existing organizational structures. Another thing that needs to be improved is the disclosure of information that is good about the job performance of each employee as well as the performance leader.

Keywords: good governance and performance.