

**PERSETUJUAN PEMBIMBING**

**PENGARUH PENERAPAN *VALUE FOR MONEY* DAN SISTEM  
PENGENDALIAN INTERNAL TERHADAP KINERJA PEMERINTAH  
DAERAH PADA SKPD DINAS SOSIAL DAN KESBANGPOL  
KABUPATEN GORONTALO**

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**Pembimbing I**

**Pembimbing II**

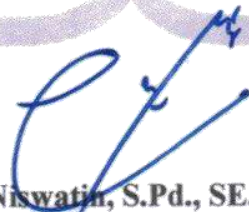


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## ABSTRAK

**YAMAN RAUF, 921417139, 2021, *Pengaruh Penerapan Value For Money Dan Sistem Pengendalian Internal Terhadap Kinerja Pemerintah Daerah (Studi kasus pada SKPD Dinas Sosial Dan Dinas Kesbangpol Kabupaten Gorontalo)*. Skripsi, Program Studi S1 Akuntansi, Fakultas Ekonomi, Universitas Negeri Gorontalo. Pembimbing Bapak Mattoasi, S.Pd., SE, M.Si., Ph.D dan Bapak Dr. Sahmin Noholo, SE, MM.**

Penelitian ini bertujuan untuk mengetahui apakah *Value For Money* dan Sistem Pengendalian Internal berpengaruh secara parsial dan secara simultan terhadap Kinerja Pemerintah Daerah di Pemerintahan Dinas Sosial dan Dinas Kesbangpol Kabupaten Gorontalo.

Metode penelitian yang digunakan adalah metode penelitian kuantitatif deskriptif. Jumlah sampel dalam penelitian ini sebanyak 50 responden. Jenis data yang digunakan adalah data primer yang diperoleh dari hasil penyebaran kuesioner kepada Pegawai Dinas Sosial dan Kesbangpol di Kabupaten Gorontalo. Hasil penelitian ini diolah menggunakan SPSS Versi 25 yang menunjukkan bahwa secara parsial *Value For Money* dan Sistem Pengendalian Internal berpengaruh positif dan signifikan terhadap Kinerja Pemerintah Daerah di SKPD Dinas Sosial dan Dinas Kesbangpol Kabupaten Gorontalo. Dan secara simultan *Value For Money* dan Sistem Pengendalian Internal berpengaruh signifikan terhadap kinerja pemerintah daerah.

**Kata Kunci : *Value For Money*, Sistem Pengendalian Internal, Kinerja Pemerintah Daerah.**

## ABSTRACT

**YAMAN RAUF, 921417139, 2021, *Effect of Value For Money Application and Internal Control System on Local Government Performance (Case Study on the Local Government Work Unit (SKPD) at Department of Social Affairs and National Unity and Politics Agency of Gorontalo Regency)***, Undergraduate Thesis, Bachelor's Degree Program in Accounting, Faculty of Economics, State University of Gorontalo. The principal supervisor is Mattoassi, S.Pd., SE., M.Si., Ph.D., and the co-supervisor is Dr. Sahmin Noholo, SE., MM.

This study aimed to determine whether Value For Money and the Internal Control System have a partial and simultaneous effect on the performance of the local government at Department of Social Affairs and National Unity and Politics Agency of Gorontalo Regency.

The method used was the descriptive quantitative research method. The number of samples in the study was 50 respondents. The type of data used was primary data obtained from distributing questionnaires to employees of the Department of Social Affairs and National Unity and Politics Agency of Gorontalo Regency. The results of this study were processed using SPSS Version 25, which showed that partially, Value For Money and the Internal Control System had a positive and significant effect on the performance of local governments in the Local Government Work Unit (SKPD) of the Department of Social Affairs and National Unity and Politics Agency of Gorontalo Regency. Meanwhile, Value For Money and the Internal Control System simultaneously have a significant effect on the performance of the local government.

**Keywords: Value For Money, Internal Control System, Regional Government Performance.**

