

INTISARI

Penelitian ini untuk menguji secara empiris pengaruh dari Sistem Pengendalian Intern Pemerintah, Budaya Organisasi, Komitmen Organisasi serta Penerapan Prinsip *Good Corporate Governance* terhadap Kinerja Manajerial Rumah Sakit. Metode dalam penelitian ini menggunakan metode survei, alat yang digunakan dalam pengambilan data menggunakan kuesioner. Populasi dalam penelitian ini seluruh rumah sakit di kabupaten pemalang, sampel dalam penelitian ini menggunakan metode *purposive sampling* dengan kriteria tertentu yang berjumlah 144 responden setelah data diolah terjadi *outliers* sebanyak 32 sehingga total sampel hanya 112 responden yang dapat dipakai. Alat analisis dalam penelitian ini menggunakan analisis regresi linear berganda. Hasil pada penelitian ini memperlihatkan bahwa: (1) Sistem Pengendalian Intern Pemerintah berpengaruh positif terhadap Kinerja Manajerial; (2) Budaya Organisasi tidak berpengaruh terhadap Kinerja Manajerial; (3) Komitmen Organisasi berpengaruh positif terhadap Kinerja Manajerial; (4) Penerapan Prinsip *Good Corporate Governance* berpengaruh positif terhadap Kinerja Manajerial. Sehingga dapat disimpulkan bahwa semakin baiknya penerapan sistem pengendalian intern pemerintah maka semakin baik kinerja manajerial, semakin rendahnya budaya organisasi yang diterapkan dalam organisasi maka kinerja manajerial akan semakin buruk, semakin baiknya komitmen organisasi setiap pegawainya akan membawa kinerja manajerial juga semakin baik dan semakin baiknya penerapan prinsip *good corporate governance* maka akan semakin baik kinerja manajerialnya.

Kata Kunci : Sistem Pengendalian Intern Pemerintah, Budaya Organisasi, Komitmen Organisasi, Penerapan Prinsip *Good Corporate Governance* dan Kinerja Manajerial

ABSTRACT

This research was to test empirically the effects of the Government's internal control System, organizational culture, organizational commitment as well as the application of the principles of Good Corporate Governance against the Managerial Performance of hospitals. Methods in this study used a survey method, a device used in data retrieval using the questionnaire. The population in this research the whole hospital in pemalang, the sample in this study using a purposive sampling method with certain criteria which totaled 144 respondents after the data processed as many as 32 outliers occur so that a total of 112 respondents only samples that can be used. In this research analysis tools using multiple linear regression analysis. The results of this research show that: (1) the system of internal control of the positive effect of the Government's response to the Managerial Performance; (2) organizational culture does not have an effect on Managerial Performance; (3) a positive effect against organizational commitment to performance menejerial; (4) Principles of Good Corporate Governance positive effect on Managerial Performance. It concluded that improvements in the implementation of the internal control system of government the better managerial performance, the lack of organizational culture that are applied in the organization then knerja managerial going to get worse, the improving organizational commitment every employee will bring managerial performance is also getting better and good application of the principle good corporate governance, the better managerial performance.

Keywords : *Internal Control System of Government, Organizational Culture, Organizational Commitment, Implementation Principal of Good Corporate Governance and Manajerial Perfomance*