Intisari

Penelitian ini bertujuan untuk memberikan bukti empiris bahwa *Good Governance* berpengaruh terhadap kinerja pengelolaan keuangan di Balai Pemasyarakatan Kantor Wilayah Kementerian Hukum Dan Hak Asasi Manusia Jawa Tengah dan memberikan bukti empiris bahwa pengendalian internal berpengaruh terhadap kinerja pengelolaan keuangan di Balai Pemasyarakatan Kantor Wilayah Kementerian Hukum Dan Hak Asasi Manusia Jawa Tengah. Rancangan atau desain penelitian ini termasuk penelitian eksplanatori. Populasi yang diambil adalah Balai Pemasyarakatan Kantor Wilayah Kementerian Hukum Dan Ham Jawa Tengah Berjumlah 80 responden pada tahun 2022. Teknik purposive sampling ini digunakan dalam penentuan sampel di Balai Pemasyarakatan Kantor Wilayah Kementerian Hukum Dan Ham Jawa Tengah sejumlah 80.

Hasil penelitian yang diperoleh yaitu; a) sistem pengendalian internal berpengaruh terhadap kinerja pengelolaan keuangan di Balai Pemasyarakatan Kantor Wilayah Kementerian Hukum Dan Hak Asasi Manusia Jawa Tengah; b) penerapan *Good governance* berpengaruh terhadap kinerja pengelolaan keuangan di Balai Pemasyarakatan Kantor Wilayah Kementerian Hukum Dan Hak Asasi Manusia Jawa Tengah.

Katakunci: Sistem pengendalian internal, *good governance*, kinerja pengelolaan keuangan

Abstract

This study aims to provide empirical evidence that good governance has an effect on financial management performance in the Correctional Center of the Regional Office of the Ministry of Law and Human Rights in Central Java and to provide empirical evidence that internal control has an effect on financial management performance in the Correctional Center of the Regional Office of the Ministry of Law and Human Rights. Central Java Man. The design or design of this research includes explanatory research. The population taken was the Correctional Center for the Regional Office of the Ministry of Law and Human Rights, Central Java, with a total of 80 respondents in 2022. This purposive sampling technique was used in determining the sample at the Correctional Center for the Regional Office of the Ministry of Law and Human Rights, Central Java, with a total of 80..

The research results obtained are; a) the internal control system affects the performance of financial management in the Correctional Center of the Regional Office of the Ministry of Law and Human Rights in Central Java; b) the implementation of good governance affects the performance of financial management in the Correctional Center of the Regional Office of the Ministry of Law and Human Rights in Central Java.

Keywords: Internal control system, good governance, financial management performance