

ABSTRACT

Government Internal Control System (SPIP) is very important to be implemented effectively in government organizations in order to increase transparency, accountability and performance. SPIP provides adequate confidence in good governance with the achievement of organizational activities effectively and efficiently. The purpose of this research is to see an effective SPIP implementation model through organizational culture that is practiced in the work units of the Central Statistics Agency (BPS) in the regions and internal audit activities as supervision from the Central BPS.

This research is a quantitative research using systematic random sampling in taking the sample. Research data is primary data taken from questionnaires distributed to 257 samples of BPS Work Units throughout Indonesia. The research analysis method uses Ordinary Least Square (OLS) on cross-sectional data with the help of the IBM SPSS Statistics 28 Windows application.

This study tested two hypotheses and the results of the analysis showed that both research hypotheses were statistically accepted. The first hypothesis is that organizational culture has a positive effect on the effectiveness of SPIP. The second hypothesis is that the quality of internal audit has a positive effect on the effectiveness of SPIP. The results showed that the quality of internal audit has a positive influence on the effectiveness of SPIP. From this research it is also concluded that some aspects of organizational culture, namely the culture of communication by leaders to employees, have a positive influence on the effectiveness of SPIP at BPS.

Keywords: Government Internal Control System, organizational culture, internal audit quality