

2014

**KRA**  
KONFERENSI REGIONAL AKUNTANSI



JAWA TIMUR



IKATAN AKUNTAN INDONESIA  
WILAYAH JAWA TIMUR



Member of

**IFAC**

International  
Federation  
of Accountants



Departemen Akuntansi  
Fakultas Ekonomi dan Bisnis  
Universitas Airlangga

# Sertifikat

*Diberikan Kepada:*

**Lina Nasihatun Nafidah**

ATAS PARTISIPASINYA SEBAGAI PEMAKALAH PADA

**KONFERENSI REGIONAL AKUNTANSI (KRA) 2014  
DAN DOCTORAL COLLOQUIUM  
DENGAN TEMA "ACCOUNTING FOR WELFARE"**

**FEB Universitas Airlangga, 20 - 21 Mei 2014**

4 SKP



JAWA TIMUR

**Dr. Dian Agustia, M.Si., Ak., CMA., CA.**  
Ketua IAI KAPd Wilayah Jawa Timur



**Drs. Agus Widodo Mardijuwono, M.Si., Ak., CMA., CA.**  
Ketua Departemen Akuntansi  
Fakultas Ekonomi dan Bisnis  
Universitas Airlangga

Supported by:  
Univ. Brawijaya, Univ. Surabaya, Univ. Negeri Surabaya, STIESIA Surabaya, STIE Melengkupawars  
Melang, Univ. Jember, Univ. Muhammadiyah Surabaya, Univ. Gajayana Melang, UPN Veteran Surabaya, Univ.  
Trunojoyo, Univ. Katolik Widya Mandala Surabaya, Univ. 17 Agustus 1945 Surabaya, Univ. Kanjuruhan  
Melang, Univ. Ciputra, Univ. Kristen Petra, STIE Perbenas Surabaya, Univ. Negeri Malang.



## THE EFFECT OF COMMITMENT BEUREUCRATE, CULTURAL BEUREUCRATE AND THE QUALITY HUMAN RESOURCES ON IMPLEMENTATION OF GOOD GOVERNMENT GOVERNANCE AT SUB-PROVINCE JOMBANG EAST JAVA

Dwi Ermayanti  
Lina Nasihatun Nafidah

STIE PGRI Dewantara Jombang

### Abstract

Various crisis faced by Indonesian nation recently, can't avoid the failure of government in developing governance management system which is relied on good governance principles. This is reflected on the organizational performance of public sector which is often depicted unproductive, inefficient, lower quality, impecunious of creativity and innovation, and various other criticism. In this case, the government need to manage its area to have better governance. Therefore, the researcher is interest in analysis the implementation of good government governance at sub-province Jombang. The variable used in this research is commitment of beureucrate ( $X_1$ ), cultural of beureucrate ( $X_2$ ), quality of human resource ( $X_3$ ) and also implementation of good governance governmentat ( $Y$ ), with overall population of laboring executive office are 896. The technics of withdrawal sample used is Simple Random Sampling and obtained by 277 respondent. These research uses primary source in the form of quitioners, and then analyses by using technics multiple linier regression. Results from this research is that the commitment of Bureaucracy ( $X_1$ ), Bureaucratic Culture ( $X_2$ ), and the Quality of Human Resources ( $X_3$ ) effect on Implementation of Good Governance Government.

**Keywords:** Commitment Of Beureucrate, Cultural of Beureucrate, Quality of Human Resources and also Implementation Of Good Governance Government.

### INTRODUCTION

Mencermati kondisi birokrasi pemerintah saat ini, pemikiran Peter Drucker dalam pernyataan Bappenas (2007) mesti digarisbawahi bersama, yakni ; “*Sebenarnya tidak ada bangsa yang miskin atau terbelakang, yang ada adalah bangsa yang tidak terkelola (unmanaged) dengan baik*”. Pemikiran Peter Drucker tersebut, dapat dijadikan sebagai pijakan hipotesis tentang faktor penyebab krisis yang melanda Indonesia khususnya citra (*brand image*) negatif yang melekat pada birokrasi pemerintah. Birokrasi merupakan instrument penting dalam masyarakat yang kehadirannya tak mungkin terelakkan, birokrasi adalah sebuah konsekuensi

Tanggal :

No. Reg. .... STIE PGRI Dw Jbg /

1 STIE PGRI DEWANTARA JOMBANG, Kota, .... Regional Akuntansi (KRA) dan Doktoral Kolokium 2014



Dra. YUNIEP MUJATI SUAIDAH, M.Si

NIP. 19670310 199303 2 002