

Pengaruh *Good Government Governance*, Stres Dan Implementasi SAP Terhadap Kinerja Pemerintah Daerah Melalui Komitmen Organisasi Dengan Religiusitas Sebagai Variabel Moderating Di Pemerintah Daerah 11 Kabupaten/Kota Dan Provinsi Jambi

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ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis bagaimana pengaruh *Good Government Governance*, Stres Dan Implementasi SAP Terhadap Kinerja Pemerintah Daerah Melalui Komitmen Organisasi Dengan Religiusitas Sebagai Variabel Moderating. Model penelitian yang digunakan dalam penelitian ini adalah Structural Equation Modelling (SEM)-PLS. Penelitian ini menggunakan data primer dengan menyebarkan kuesioner. Populasi penelitian adalah pegawai negeri sipil yang ada di Pemerintah Provinsi Jambi dan 11 kab/kota di Provinsi Jambi. Sampel yang digunakan dalam penelitian ini sebanyak 400 orang. Hasil penelitian menunjukkan *Good Government Governance* dan stres berpengaruh signifikan terhadap komitmen organisasi, kemudian *Good Government Governance*, Implementasi Standar Akuntansi dan Komitmen Organisasi berpengaruh signifikan terhadap kinerja pemerintah daerah, namun stres tidak berpengaruh signifikan terhadap kinerja pemerintah daerah. Serta *Good Government Governance* dan stres juga berpengaruh signifikan terhadap kinerja pemerintah daerah melalui komitmen organisasi.

Kata Kunci: Kinerja Pemerintah Daerah, Good Government governance, Stres, Implementasi SAP dan Religiusitas

The Influence of Good Government Governance, Stress and Government Accounting Standards Implementation on Local Government Performance Through Organizational Commitment With Religiosity as a Moderating Variable in Local Government 11 Regencies/Cities and Jambi Province

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ABSTRACT

This study aims to examine and analyze how the influence of Good Government Governance, Stress and Implementation of Government Accounting Standards on Local Government Performance Through Organizational Commitment with Religiosity as a Moderating Variable. The research model used in this research is Structural Equation Modeling (SEM)-PLS. This study uses primary data by distributing questionnaires. The study population was civil servants in the Jambi Provincial Government and 11 Regencies/Cities in Jambi Province. The sample used in this study was 400 people. The results showed that Good Government Governance and stress had a significant effect on organizational commitment, then Good Government Governance, Implementation of Accounting Standards and Organizational Commitment had a significant effect on local government performance, but stress had no significant effect on local government performance. As well as Good Government Governance and stress also have a significant effect on local government performance through organizational commitment.

Keywords: *Local Government Performance, Good Government Governance, Stress, Government Accounting Standards and Religiosity*