

**PENGARUH GOOD GOVERNANCE TERHADAP ANALISIS KINERJA
KEUANGAN PEMERINTAHAN DAERAH KABUPATEN LAMONGAN
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(STUDY KASUS BPKAD KAB. LAMONGAN)**

ABSTRACT

*This study aims to determine the effect of good governance on the performance of the local government of Lamongan Regency. The type of research used in this study is quantitative using descriptive statistical analysis method or SPSS 28. The data processed are questionnaire data from the statement of the Regional Financial and Asset Management Agency (BPKAD) Lamongan Regency. The data analysis technique used is a simple linear regression formula and descriptive statistical test using the SPSS 28 application. Based on the data analysis technique using a simple linear regression formula, the results of the partial T test of good governance have a significance level of <0001 . The value of sig <0001 is smaller than 0.05 and the *t*-count value of 5.617 is greater than the *t*-table value of 2.004, then H_a is accepted and H_o is rejected, which means that Good Governance has a positive and significant effect on the Financial Performance of Local Governments. And the results of the SPSS output correlation value (R^2) of 0.836, so in this case 83.6% can be explained that the influence of good governance on local government performance can be explained the remaining 16.4% is explained by other variables. so it can be concluded that Good Governance (*x*) has a very strong relationship with local government financial performance. Keywords : good governance, regional financial performance*