

ABSTRAK

Penelitian ini bertujuan untuk menganalisis: (1) Pengaruh implementasi pengendalian intern, implementasi budaya organisasi dan implementasi *total quality management* secara parsial dan simultan terhadap penerapan *good governance*; (2) Pengaruh implementasi pengendalian intern, implementasi budaya organisasi dan implementasi *total quality management* secara parsial dan simultan terhadap kinerja organisasi dan melalui penerapan *good governance* dan (3) Pengaruh penerapan *good governance* terhadap kinerja organisasi dan melalui kepercayaan konsumen.

Penelitian ini menggunakan target populasi LAZ yang aktif di Forum Zakat sebagai anggota aktif sebanyak 50 LAZ. Selanjutnya, diolah sebanyak 41 LAZ dari sampel yang ditargetkan berjumlah 34 LAZ. Metode penentuan sampel yang digunakan adalah *proporsionate stratified sample*. Penelitian ini menggunakan data primer dan sekunder. Alat analisis yang digunakan adalah *structural equation modeling* (SEM) dengan *partial least square* (PLS). Variabel eksogen terdiri dari: (1) Implementasi pengendalian intern; (2) Implementasi budaya organisasi dan (3) Implementasi *total quality management*. Variabel endogen terdiri dari: (1) Penerapan *good governance*; (2) Kepercayaan konsumen dan (3) kinerja organisasi.

Hasil penelitian ini menunjukkan bahwa secara simultan dan parsial implementasi pengendalian intern, implementasi budaya organisasi dan implementasi *total quality management* berpengaruh secara positif dan signifikan terhadap penerapan *good governance*. Pengaruh secara simultan sebesar 54,90% dan sisanya sebesar 45,10% dijelaskan atau dipengaruhi oleh faktor-faktor lain yang tidak diteliti. Secara parsial pengaruh implementasi pengendalian intern sebesar 24,60%, pengaruh implementasi budaya organisasi sebesar 13% dan pengaruh implementasi *total quality management* sebesar 17,30%. Kemudian penelitian ini membuktikan secara parsial dan simultan pengaruh secara positif dan signifikan implementasi pengendalian intern, implementasi budaya organisasi, implementasi *total quality management* terhadap kinerja organisasi dan melalui penerapan *good governance*. Pengaruh secara simultan sebesar 41,60% dan sisanya sebesar 58,60% dipengaruhi oleh faktor-faktor lain yang tidak diteliti termasuk variabel penerapan *good governance* dan kepercayaan konsumen. Adapun secara parsial pengaruh implementasi pengendalian intern dan melalui penerapan *good governance* sebesar 12,90%, pengaruh implementasi budaya organisasi dan melalui penerapan *good governance* sebesar 18,90% dan pengaruh implementasi *total quality management* dan melalui penerapan *good governance* sebesar 9,80%. Terakhir, penelitian ini juga membuktikan bahwa pengaruh total penerapan *good governance* terhadap kinerja organisasi melalui kepercayaan konsumen sebagai variabel intervening sebesar 18,20%. Secara langsung penerapan *good governance* sebesar 13,80% dan secara tidak langsung atau melalui kepercayaan konsumen sebesar 4,40%.

Kata kunci: *Balanced Scorecard*, Budaya Organisasi, *Good Governance*, Kinerja Organisasi, Kepercayaan Konsumen, Pengendalian Intern dan *Total Quality Management*

ABSTRACT

This study aims to analyze: (1) The effect of implementation of internal controls, implementation of organizational culture and total quality management implementation both partially and simultaneously to the application of good governance, (2) The effect of implementation of internal controls, organizational culture and total quality management both partially and simultaneously to organizational performance and through the implementation of good governance and (3) The effect of application of good governance on the performance of the organization and through consumer confidence.

The study uses 50 active-LAZ population targets at Forum Zakat as the active member, while processed data is 41 of target sample of 34. the sampling method used is proportionate stratified sample. The study uses primary and secondary data. An analysis instrument used is structural equation modeling (SEM) with partial least square (PLS). The exogenous variable consists of (1) Internal control implementation; (2) Organization culture implementation; and (3) Organization culture.

The results show that in both partially and simultaneously an implementation of internal control, organization culture, and total quality management influences positively and significantly on the good governance. The simultaneous influence of 54.90% and the remains is of 45.10% described and influenced by unobserved factors. Partially, an influence of internal control is of 24.60%, organization culture of 13%, and total quality management is of 17.30%. The research gives evidence in both partially and simultaneously on implementation of internal control, organization culture, and total quality management to the employee performance and the good governance. Simultaneously, the influence is of 41.60% and the remains about 58.60% influenced by unobserved factors including an implementation of good governance and customer trust. Partially, an influence of internal control implementation and good governance is of 12.90%, culture organization and good governance is of 18.90%, and total quality management and good governance is of 9.80%. Finally, the study shows that an influence of total implementation to the organization performance by customer trust as the intervening variable is 18.20%. Directly, an implementation of good governance is of 13.80% and indirectly or under customer trust is of 4.40%.

Keywords: *Balanced scorecard, organization culture, good governance, organization performance, customer trust, internal control and total quality management.*