The Effect of Good Governance and Government Internal Control Systems on the Managerial Performance of Local Government Organizers

Putu Riska Diviana[1], Made Yenni Latrini[2], I Ketut Yadnyana[3],
Ni Ketut Lely Aryani Merkusiwati[4]

[1,2,3,4] Udayana University

[1,2]Faculty of Economics and Business, Bali, Indonesia

Abstract: **With the implementation of good governance and the government's internal control system, it is hoped that regional governments will be responsible for their duties, implement good governance and be able to account for their performance. This study aims to determine whether Good Governance and the Government Internal Control System affect the Managerial Performance of Local Government Organizers. This research was conducted at the Gianyar Regency Government with a population of 114 respondents and the number of respondents analyzed was 98 people, using a purposive sampling method. Data collection was carried out using a questionnaire. The data analysis technique used is multiple linear regression analysis test.**

Keywords: **Good Governance, Government Internal Control System, Managerial Performance.**

I. INTRODUCTION

The birth of regional autonomy that has been regulated in Law Number 23 Year 2014 is expected that local governments are responsible for their duties and can manage their resources and implement good governance in each of their duties. (Lastiar Hutapea and Widyaningsih, 2017). For the community, the managerial performance of the local government is a very important thing to consider, dThe managerial performance of local government is a picture related to the achievement of strategic objectives which are the translation of the vision and mission, as well as the objectives of local government agencies, which indicate how much the success or failure of the implementation of activities in accordance with the main tasks and functions of each local government apparatus (Widasari and Putri, 2018). By measuring performance, this can increase public confidence in the government. As the party in charge of running the wheels of government (development and community social services), local governments must submit accountability for the performance of their regions in order to assess whether government tasks have been carried out properly (Ruspina, 2013).

The adoption of Government Regulation No. 60/2008 concerning regional governments, indicates that autonomous regional governments are expected to obtain a Fair Opinion without Exception from the Supreme Audit Board. Gianyar Regency has won the title of Unqualified Opinion from the Supreme Audit Board. However, despite having obtained an unqualified opinion, the Supreme Audit Board still found weaknesses in the internal control system in the preparation of financial statements and non-compliance with applicable laws and regulations (New News, 2017). The phenomenon that occurred in the district of Gianyar related to targets and performance achievements in 2018 where of the 16 target indicators that can be measured only 11 target indicators are realized above the target, while 5 other indicators are realized below the target set.

Five target indicators whose realization is below the target are related to the findings of examination of corruption cases, which from 2017 this target indicator has not been realized above the target. The field case that occurred in 2017 was a corruption case related to the granting of a tourism business permit issued by the head of the Gianyar Investment and

One-Stop Service Licensing Service and the licensing division (Tribunbali.com, 2017). For 2018 there are findings of corruption cases which are still in the process of investigation, which are related to Gianyar PSSI grant funds(Jawapos.com, 2018). Other target indicators that have not been realized above the target are the percentage increase in Regional Government Organizations with a Government Institutional Performance Accountability value of at least B. It can be concluded that there are still Entities whose Government Institution Performance Accountability System value has not reached B, this value is very important where accountability is a point The main part of this system is the responsibility of government agencies in managing resources and implementing policies to achieve the stated goals. Other target indicators which have not been realized according to the target are the increasing compliance of the Regional Apparatus Organization to the laws and regulations as well as targets related to the quality of public services, namely the percentage decrease in public complaints has also not been realized according to the target.a lot of improvements, especially in terms of governance and internal control systems.

*Good governance*is one of the important instruments in improving the performance of government officials. The United Nation Development Program explains that good governance can be interpreted as a synergistic and constructive relationship between the state, the private sector and society (society) in principles; participation, rule of law, transparency, accountability, responsiveness, equality, effective and efficient, responsible and strategic vision. The implementation of good governance is expected to be able to provide benefits to improve the operational capabilities of a government, improve public services, and accuracy in the decision making process is expected to improve government performance. In addition to implementing good governance, The government must also implement a system of government internal control in order to increase transparency and accountability in every implementation of government tasks that are expected to improve the quality of government performance. Based on Government Regulation Number 60 Year 2008, the government internal control system is an inseparable process from the activities carried out by the leadership and all employees to provide confidence in achieving organizational goals through effective and efficient processes, financial reporting reliability, security of state assets and compliance with applicable legal regulations. The components of the government's internal control system are control, risk assessment, information and communication, control activities, and monitoring.regional governmentas an executive function executive who must coordinate for the implementation of good governance. Performance appraisal will help optimize an organization towards decision making and policy making in order to achieve the objectives of public sector organizations.Based on the background description, the purpose of this research is to empirically examine the effect of good governance and the government's internal control system on the managerial performance of local government administrators.

Agency theory developed by Jensen and Meckling explain the relationship between the authority party and the authority party. Agency theory is a contractual relationship between the manager (agent) and the owner (principal) Jensen and Meckling, (1976). In carrying out their duties for their interests, the principal will employ agents, including decision making from the principal to the agent. Agency theory in relation to the regional government is the relationship between superiors (principals) and subordinates (agents), where the agent is in charge of carrying out the planning, implementation and reporting process of the regional budget through the formation of the regional government budget team, whereas in this case the supervisor has the role of supervisor(Hasanah and Suartana, 2014). The problems that occur in the public sector regarding information asymmetry are also similar to those that occur in the private sector, so that it is increasingly proven in principle that agency theory also applies to the public sector.(Eaton and Akers, 2007).

Based on agency theory which states that good governance is able to overcome the problems that arise between agents and principals due to the company's lack of attention to governance procedures. The implementation of good governance can help the government apparatus in making decisions effectively in order to align the interests between the recipient of authority and the giver of authority. Thus good governance can also improve the performance of government officials in public sector organizations. Research conducted(Clairani, 2017) states that good governance has a positive effect on government performance, it is also supported by research (Widasari and Putri, 2018) which states that good governance has a positive effect on the managerial performance of village government administrators in Badung regency. Then the hypothesis proposed is as follows:

H1 : The good governance has a positive effect on the managerial performance of local government organizers.

Agency theory explains that to minimize the impact of an agency relationship called information asymmetry, internal control can be carried out by applying good governance. One of the objectives of the internal control system is to achieve operational objectives in an organization. In terms of improving performance, the government implements a comprehensive internal control system within the government environment.(Clairani, 2017) in his research stated that

internal control has a positive and significant effect on the performance of local governments, this is also supported by research (Onyango, 2014)which states that internal control has a positive and significant effect on the performance of local governments in Kenya. Thus the hypothesis proposed in this study is as follows:

H2: The government's internal control system has a positive effect on the managerial performance of local government administrators.
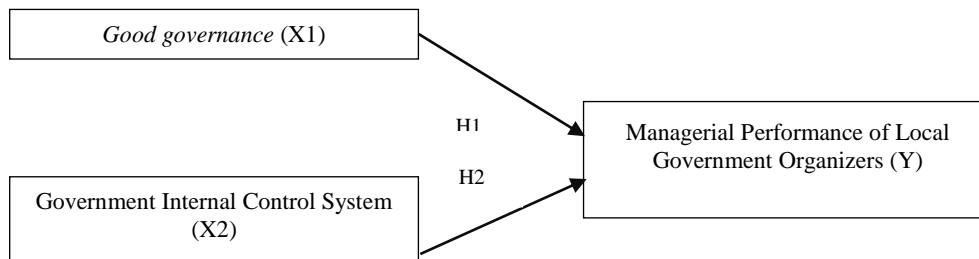
Figure 1: Conceptual Framework

II.   RESEARCH METHODS

This research is an associative type of research with a quantitative approach. This research was conducted at the local government in Gianyar regency, where the object of this study was the managerial performance of local government administrators in Gianyar regency, which was explained by the implementation of good governance and the government's internal control system. Primary data in this study are statements of respondents in answering questionnaires, while secondary data in this study were obtained through books, journals, related websites and previous studies. The population in this study were 114 Regional Apparatus Organization officials spread across 38 Regional Apparatus Organizations in Gianyar Regency. The method of determining the sample in this study is to use the method of nonprobability sampling with purposive sampling technique. Purposive sampling is a method of determining the sample carried out with several considerations, where the selected sample members can represent the characteristics of the population (Sugiyono, 2017: 137). The criteria for determining the sample in this study are 1) The State Civil Apparatus who serves as the head of the Regional Apparatus Organization, this criterion was chosen because the head was directly involved in the planning, monitoring and controlling activities in carrying out government affairs. 2) The State Civil Apparatus who serves as the head of the planning sub-section and the head of the general and staffing subdivision in the Regional Apparatus Organization, This criterion was chosen because the official was involved in preparing the program implementation plan, evaluating the performance and determining the policies in the Regional Apparatus Organization. 3) Minimum one year of office. Based on these criteria the sample in this study was 98 people from 38 Regional Apparatus Organizations in Gianyar Regency.

Data collection method in this research is using a questionnaire. The questionnaire used in this study, was adopted and modified as needed according to the needs of researchers from the study (Mulyawan, 2009), (Nasution, 2015), (Soimah, 2014) and (Putra, 2013).

The data analysis technique used in this study is multiple linear regression analysis with the help of a computer program Statistics Produst and Service Solutions (SPSS). The following formula for the analysis of multiple linear regression is:

$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$ ……………………………………………. (1)

Information:

Y   = Managerial Performance of Local Government Organizers

α   = Constant

$\beta_1\beta_2$ = Regression coefficient for each independent variable

X1   = Good governance

X2   = Government Internal Control System

E   = Error

Based on the results of the analysis conducted can be observed regarding the determinant coefficient R^2, the feasibility test of the model (F test), and the hypothesis test (t test).

III. RESULT AND DISCUSSION

Respondents in this study are heads of offices / agencies / offices, head of planning, head of general and staff who have served at least 1 year. Questionnaires were distributed directly to each Regional Organization. The questionnaire distributed to each respondent contained notes about who the respondents were targeted for the study so that all questionnaires were filled in by the appropriate respondents. A total of 114 questionnaires were distributed to respondents,questionnaires returned as many as 100 questionnaires, of which there were 98 questionnaires which were completed and met the criteria and there were 2 questionnaires that did not meet the criteria and the remaining 14 questionnaires did not return.

Validity test is used to measure the validity of a questionnaire. Validity test is done by looking at the Pearson correlation value. Positive coefficient values and greater than 0.3 indicate that the indicator is valid.

Table 1: Validity Test Results

Variable	Instrument Code	Pearson Correlation Value	Information
(1)	(3)	(3)	(4)
Good Governace (X1)	X1.1	0.638	Valid
	X1.2	0.639	Valid
	X1.3	.679	Valid
	X1.4	0.509	Valid
	X1.5	0.649	Valid
	X1.6	.608	Valid
	X1.7	0.517	Valid
	X1.8	0.508	Valid
	X1.9	0.455	Valid
	X1.10	0.604	Valid
	X1.11	.347	Valid
	X1.12	0.555	Valid
	X1.13	0.630	Valid
	X1.14	.623	Valid
Government Internal Control System (X2)	X2.1	0.755	Valid
	X2.2	.773	Valid
	X2.3	0.711	Valid
	X2.4	.801	Valid
	X2.5	.806	Valid
	X2.6	0.724	Valid
	X2.7	0.739	Valid
	X2.8	0.723	Valid
	X2.9	.751	Valid
	X2.10	0.732	Valid
Managerial Performance (Y)	Y1.1	.696	Valid
	Y1.2	0.607	Valid
	Y1.3	.663	Valid
	Y1.4	0.828	Valid
	Y1.5	0.717	Valid
	Y1.6	.673	Valid
	Y1.7	.772	Valid
	Y1.8	.694	Valid
	Y1.9	0.766	Valid

Source: Research data, 2020.

From the results of the validity test, all variables are said to be valid because the Pearson correlation value is more than 0.3. The reliability analysis results show the extent to which a measurement is able to provide consistent results when repeated measurements. Variables are said to be reliable if Croncbach's alpha is greater than 0.70.

Table 2: Reliability Test Results

Variable	Conbrach's Alpha	Information
(1)	(2)	(3)
Good governance	0.835	Reliable
Governance Internal Control System	0.914	Reliable
Managerial Performance	.878	Reliable

Source: Research data, 2020.

From the reliability test results it can be seen that the Conbrach's Alpha value of each variable is more than 0.70. This shows that all statements in the research questionnaire are reliable and can be used. Descriptive statistics in this study are presented to provide information about the characteristics of the research variables including the number of samples, minimum value, maximum value, mean value, and standard deviation of each variable.

Table 3: Descriptive Test Results for Research Variables

Variable	N	Minimum	Maximum	Score-Align	Standard Deviation
(1)	(2)	(3)	(4)	(5)	(6)
Good governance	98	2.93	4.00	3.45	.309
Government Internal Control System	98	2.70	4.00	3.38	.396
Managerial Performance	98	2.44	4.00	3.22	0.420

Source: Research data, 2020.

Good governance variable has a minimum value of 2.93 and a maximum value of 4, with an average value of 3.45. The average value has a tendency to approach the maximum value, which means the application of good governance in the Regional Apparatus Organization tends to be high. The standard deviation value of the good governance variable is 0.309, the value is lower than the average value. This means that this value is lower than the average value, meaning that the distribution of data related to good governance is evenly distributed.

The government internal control system variable has a minimum value of 2.70 and a maximum value of 4, with an average value of 3.38. The average value has a tendency to approach the maximum value, which means the application of the internal control system of government in the Regional Apparatus Organization tends to be high. The standard deviation value on the government internal control system variable is 0.396, this value is lower than the average value. This means that this value is lower than the average value, meaning that the data distribution related to the internal control system of the government is evenly distributed.

Managerial performance variable has a minimum value of 2.44 and a maximum value of 4, with an average value of 3.22. The average value has a tendency to approach the maximum value, which means the managerial performance of local government administrators in the Regional Apparatus Organization tends to be high. The standard deviation value on the managerial performance variable is 0.420, the value is lower than the average value. This means that this value is lower than the average value, meaning that the distribution of data related to managerial performance is evenly distributed.

Table 4: Normality Test Results

	Unstandardized Residual
N	98
Kologorov-Smirnov Z	.883
Asymp. Sig. (2-tailed)	.471

Source: Research data, 2020.

Based on Table 5, it shows that the Asymp coefficient normality test results. Sig (2-tailed) has a value of 0.471 so that the data in this study are normally distributed.

Table 5: Multicollinearity Test Results

Research variable	Tolerance Value	VIF value
(1)	(2)	(3)
Good governance	0.521	1,919
Government Internal Control System	0.521	1,919

Source: Research data, 2020.

Based on Table 5, it can be seen that the tolerance value of each variable is more than 0.1 and the value of Variance Inflation Factor (VIF) of each variable is less than 10, which means that between independent variables there are no symptoms of multicollinearity.

Table 6: Heteroscedasticity Test Results

Research variable	Significance
(1)	(2)
Good governance	.402
Government Internal Control System	0825

Source: Research data, 2020.

Based on Table 6, it can be seen that the significance value of each variable is more than 0.05, which means that the regression model in this study is free from heteroscedasticity symptoms.

Table 7: Test Results for Multiple Linear Regression Analysis

Variable	Unstandadized Coefficient		Standardized Coefficient	t	Sig
	B	Std. Error	Beta		
(1)	(2)	(3)	(4)	(5)	(6)
Constant	1,700	3,309		0.514	0.609
Good governance	0.375	0.094	0.428	3,993	0,000
Government Internal Control System	0.269	.103	.282	2,626	0.010
Adjusted Rsquare	0.418				
Fcount	35,842				
Sig. Fcount	0,000				

Source: Research data, 2020.

Based on Table 7, multiple linear regression analysis equations can be made namely: Y = 1,700 + 0,375X1 + 0,269X2

Based on Table 7, it shows that the Adjusted R2 value is 0.418. This means that 41.8 percent of the variations in managerial performance variables of local government administrators in Gianyar district can be explained by the variables of good governance, and internal control systems of government, while 58.2 percent is explained by other factors not explained in this study

Based on Table 7, it can be seen that the value The calculated Fcount is equal to 35,842 with a significance value of 0,000 less than 0.05, this shows that good governance, andgovernment internal control system can predict or explain managerial performance of local government organizers in Gianyar district, so it can be concluded that the model in this study is said to be worthy of research.

In Table 7, it can be seen that good governance has a significance level of 0,000 less than (α) 0.05 with a positive positive regression coefficient of 0.375 so that H1 is accepted. This means that good governance has a positive effect on the managerial performance of the administrators of the Gianyar Regency.

In Table 7, it can be seen that the internal control system of government has a significance level of 0.010 less than (α) 0.05 with a positive positive regression coefficient of 0.269 so that H2 is accepted. This means that the internal control system of the government has a positive effect on the managerial performance of local government administrators in Gianyar regency.

Hypothesis one (H1) states that good governance has a positive effect on managerial performance of local government administrators. Based on the hypothesis test shows that good governance has a positive effect on managerial performance of local government administrators, so the hypothesis is accepted. This indicates that the better the implementation of good governance, the better the managerial performance of local government administrators in Gianyar regency. The results of this study are consistent with the research conductedClairani, (2017)which states that good governance has a positive effect on government performance. Similar results were also found by Widasari and Putri, (2018) which states that good governance has a positive effect on managerial performance of village government administrators in Badung regency.

Hypothesis two (H2) states that the government's internal control system has a positive effect on the managerial performance of local government administrators. Based on the hypothesis test shows that the system of government internal control has a positive effect on managerial performance of local government administrators, so the hypothesis is accepted. Conceptually, this indicates that the better the system of government internal control, the better the managerial performance of local government administrators in Gianyar regency.The results of this study are consistent with the research conducted Clairani, (2017) in his research stated that internal control has a positive and significant effect on the performance of local governments, supported by research Azlina and Amelia, (2014)stated that internal control had a significant effect on the performance of the Pelalawan district government. Similar results were also found byOnyango, (2014) which states that internal control has a positive and significant effect on the performance of local governments in Kenya.

IV. CONCLUSION

Based on the results of the analysis it can be concluded that *Good governance*positive effect on the Managerial Performance of Local Government Organizers. This means that the better the implementation of good governance, the better the managerial performance of local government administrators in Gianyar regency. The government's internal control system has a positive effect on the Managerial Performance of Local Government Organizers. This means, the better a government internal control system, the better the managerial performance of local government administrators in Gianyar regency.

The limitation of this study is that the respondents in this study only involved leaders in each of the Regional Apparatus Organizations, further research is expected to broaden the subject of research by examining employees who are directly involved in the implementation of good governance and internal control systems of the government and the public which are the objects of public service.

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