

The Effect of The Internal Control System, Leadership Style, Organizational Culture, Organizational Commitment, and Good Government Governance on The Performance of The Local Government (Survey on All SKPD in Magelang Regency)

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Abstract

This research aims to test and prove the effectiveness of the principle of the internal control system, leadership style, organizational culture, organizational commitment, and good government governance on the performance of the local government of Magelang Regency. As for the problem in this research, the work program in the regional work unit in Magelang Regency is very low and not efficient. This study used a survey to collect the data. The object of this research is the Regional Work Unit (SKPD) of Magelang Regency. The sample of this study is all SKPD in Magelang Regency, with a total of 20 SKPD. The analytical tool used in this research is regression analysis. This study found that the internal control system, leadership style, organizational culture, organizational commitment, and good government governance positively affect the performance of local governments.

Keywords: internal control system, leadership style, organizational culture, organizational commitment, good government governance, government performance

JEL : M12, M14

DOI : 10.24002/kinerja.v26i2.6115

Received : 07/12/2022

Reviewed: 07/26/2022

Final Version: 08/29/2022

1. INTRODUCTION

Law Number 17 of 2003 about State Finance, which is strengthened by Government Regulation Number 8 of 2006 about financial reporting and performance of government agencies, states that in a financial report, information on the performance of government agencies must be included. The law means that performance is an achievement achieved by regional heads based on clean governance. The Indonesian people want financial governance to run well, clean, transparently, and responsibly. In order to achieve this, it is necessary to have a leader who has the characteristics and understands good government governance that can affect his performance and professionalism. With this experience and concept, a regional head can avoid corruption, collusion, and nepotism (KKN) to

achieve good governance (Amelia et al., 2014). Good government governance is fundamental for the public to obtain information about clean governance. Good governance government implies that it is not only a government system as an activity but also direction, guidance, and management, which can be interpreted as a clean government (Aisyah et al., 2014). According to Pratolo and Bambang (2017), good government governance is the implementation of solid and responsible governance by the principles of democracy and efficient markets, avoidance of misallocation, and prevention of corruption.

The Magelang Regency Government has made improvements in realizing good government governance. They make full efforts so that the region can properly apply the principles of good government governance. If a government has good governance, then the performance of the government will be good too. This is supported by research conducted by Lestari (2016). This research found that good governance, leadership style, organizational commitment, and internal control system positively affect local government performance in SKPD Pariaman City. Furthermore, Hasnani (2016) found that organizational commitment, functional supervision, and internal control positively impact the performance of the SKPD of the Kuantan Singingi Regency. Prayoga (2017) research showed that good governance, organizational culture, leadership style, organizational commitment, and internal control systems positively affect local government performance in Pelalawan District SKPD. Research conducted by Mufarrohah (2013) showed that organizational culture positively affected local government performance, organizational commitment hurt local government performance, and leadership style positively affected the performance and competence of SKPD Bangkalan Regency. While the research conducted by Amelia et al. (2014) found that good governance positively affects local government performance, internal control positively affects local government performance.

In contrast, organizational culture has no significant effect on local government performance. This research is a development of a study conducted by Lestari (2016), which examines the impact of good governance, leadership style, organizational commitment, and internal control on local government performance. In this case, as a public service provider, the government provides services as desired with sufficient time, and the community will be satisfied. In principle, the government's organizational culture can run well. Cahyana and Jati (2017) stated that organizational culture is an assumption used as a benchmark for the suitability of organizational goals, strategies, and the resulting impact. Aisha et al. (2014) argue that a culture can be used as a reference for a person's behavior in an organization oriented towards achieving the goals or performance set. Organizational commitment is an impulse from within a person to take an action that significantly influences a person's success. This matter makes an organizational commitment to be included in the performance appraisal of a government. Organizational commitment reflects a behavioral dimension of a person that is used to assess team member loyalty to a company (Mowday, 1992). According to Isma (2004), organizational commitment is an encouragement from the individual to do something that can support the organization's success to prioritize the organization's interests compared to its interests. Lubis (2011) argues that organizational commitment is a level where a team member takes sides with an organization to maintain its membership in the organization.

The Government Agency Performance Report (LKjIP) of Magelang Regency is an annual performance report containing accountability for the performance of government agencies in achieving strategic goals or targets. This report includes an overview of the achievement of strategic goals and objectives as the Performance Agreement (PK) document. The preparation of the LKjIP Document refers to Permenpan RB Number 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reports, and Procedures for Reviewing Performance Reports of Government Agencies. Measurements are made based on the achievement level of performance indicators set in the 2020 Magelang Regency Performance Agreement. The results of these performance measurements are then evaluated to determine the success and failure of achieving strategic goals and objectives.

Performance measurement in 2020 is carried out on macro indicators with five strategic objectives and nine performance indicators and micro indicators totaling 15 strategic targets with two performance indicators. Based on the measurement results, the achievement of the strategic objectives of the Regional Heads in 2020 is 82.02% (high) compared to the final target of the RPJMD in 2024. Performance objectives have been achieved at 7.52% (medium). This shows that the targets set on the strategic objective indicators have not been achieved according to the target, against the 2020 target and the final target of the RPJMD period in 2024. The strategic target performance in 2020 is 107.19% (very high) compared to the final target The RPJMD in 2024 achieved the target performance of 96.56% (very high). This shows that the targets set on the strategic target indicators have been achieved and exceeded compared to the 2020 performance targets.

In contrast, compared to the final target of the RPJMD period in 2024, they are only approaching the set targets. The realization of the Magelang Regency budget in 2020 reached an average of 73.66% in the medium category. This figure decreased by 2.38% compared to the previous year's absorption of 76.0 %. The highest level of achievement is the Very High criteria (91% 0%) as many as 71 (73.96%) programs; this figure has increased by 1.88% compared to the previous year with the highest program realization of 111 (72.08%). Very Low program achievement in the medium category (≤ 50 %) as many as 2 (2.08%) programs, when compared to the previous year's budget absorption decreased by 0.97%, with the realization of 5 (3.25%) programs; this shows that the performance of budget absorption in 2020 has increased and improved. The efficiency level of strategic target performance on the use of resources is 8.23%; the efficiency level is up compared to 2019, with an efficiency level of 7.85%. This efficiency level does not reflect the effectiveness of the use of resources, especially in the use of the budget; it is necessary to conduct a more in-depth analysis of the percentage of budget absorption compared to physical realization.

Based on the formulation of the problem that has been presented, the objectives of this study are to test and prove the effectiveness of the principle of the internal control system, leadership style, organizational culture, and organizational commitment to good government governance on the performance of the local government of Magelang Regency. Measurements are made based on the achievement level of performance.

2. LITERATURE REVIEW

2.1. The Influence of Internal Control System on Local Government Performance.

The internal control system is a control process influenced by human resources and information technology systems to help an organization achieve a goal. The internal control system includes an organization; various methods and measures are coordinated for the accuracy and reliability of data in the accounting system efficiently so that the leadership can obey policies. Research conducted by Lestari (2016) at SKPD Kota Pariaman showed that the internal control system affects the performance of local governments. Meanwhile, according to Hasnani's research (2016) at the SKPD of the Kuantan Singingi Regency, the internal control system affects the local government's performance. Prayoga (2017) research at the Pelalawan District SKPD showed that the internal control system significantly affected the local government's performance. This explains that the higher the internal control system, the higher the performance of the local government. Research by Amelia (2014) found the internal control system significantly affects the performance of SKPD in Pelalawan Regency. This explains that if the internal control system in the agency or government is good and effective, it will also produce good government performance. Based on the description that has been explained, the hypotheses obtained are as follows:

H1: Internal control system has a positive effect on local government performance.

2.2. The Influence of Leadership Style on Local Government Performance

Leadership style is a person's behavior used by a manager to influence his subordinates. Leadership style is also an embodiment of a leader's behavior concerning leadership, representing skills and hunches for a leader. Leaders will show their leadership style in an agency through attitude, speech, and behavior. A leader is a determinant of the success or failure of a government. Therefore, a leader can significantly influence organizational performance, and a good leadership style is needed to get good performance. Prayoga (2017) states that leadership style significantly affects local government performance. Furthermore, according to Claraini (2017), leadership style positively influences the performance of SKPD Rokan Hilir Regency. Lestari's research (2016) reveals that leadership style affects the performance of local governments in Pariaman City. According to Mufarrohah (2013), leadership style positively affects the performance of SKPD in the Bangkalan Regency. From the description that has been explained, the hypotheses obtained are as follows:

H2: Leadership style positively affects local government performance.

2.3. The Influence of Organizational Culture on Local Government Performance

Organizational culture is a system of values, beliefs, and habits that interact with its formal structure to produce norms of organizational behavior that will later affect the performance of the organization or agency (Robert and Kinicki, 2003). With the existence of organizational culture, it will be able to provide guidelines to

employees as well as good boundaries and norms so that the organization's performance will be good in the future. Based on the research of Wahyuni et al. (2016), organizational culture influences the performance of SKPD in the Bengkalis Regency. Meanwhile, Aisyah et al. (2014), who studied SKPD in Kampar Regency, explained that organizational culture significantly affects local government performance. According to Mufarrohah (2013), research reveals that organizational culture positively affects the performance of SKPD in Bangkalan Regency. According to Prayoga (2017), organizational culture significantly affects the government's performance in the Pelalawan District. From the description that has been explained, the hypotheses obtained are as follows:

H3: Organizational culture positively affects local government performance.

2.4. The Effect of Organizational Commitment on Local Government Performance

Team members' commitment to the organization or government agency determines the organization's success. Organizational commitment is a commitment made by individuals when carrying out organizational operations. Organizational commitment is closely related to organizational behavior and attitudes toward human resources. Organizational commitment significantly influences performance. Organizational commitment can be realized by employees carrying out their duties, obligations, and rights according to their responsibilities. Therefore, every team member who carries out organizational commitment well will show their performance. If their commitment is high, the organization's performance will be improved. Research by Lestari (2016) shows the results of organizational commitment affect local government performance. While in Prayoga (2017) found a significant influence of organizational commitment on local government performance. This explains that the higher the organizational commitment, the performance of the local government will also increase. Aisyah et al. (2014) conducted research at the local government of Kampar Regency. The results of his study explain that organizational commitment has a significant positive effect on the performance of the local government of Kampar Regency. This means that with higher organizational commitment, the performance of local governments will also increase significantly. Hasnani's (2016) research was conducted at the SKPD of Kuantan Singingi Regency. The results of this study indicate that organizational commitment affects the performance of SKPD. Based on the explanations above, the hypotheses obtained are:

H4 : Organizational commitment has a positive effect on local government performance.

2.5. The Influence of Good Government Governance on Local Government Performance.

Good governance is the implementation of solid and responsible governance by the principles of democracy and efficient markets, avoiding misallocation and preventing corruption (Pratolo and Jatmiko, 2017). Good governance government is governance that involves stakeholders for various economic and socio-political activities and the utilization of various resources, which are carried out by adhering to the principles of justice, equity, equality, and efficiency. This shows that if good governance in local government is carried out well, the government's performance

will also be better. Claraini (2017) conducted research at the SKPD of Rokan Hilir Regency. The result of the research is that good governance affects local government performance. While research according to Prayoga (2017), good governance government has a significant effect on the performance of local governments. Lestari's research (2016) states that good government governance affects the performance of local governments. Research by Aisyah et al. (2014) showed that good governance has a significant positive effect on the performance of local governments. From the explanations above, the hypotheses obtained are:

H5: Good governance has a positive effect on local government performance.

3. METHODOLOGY

The research object in this study is the Regional Work Unit (SKPD) of Magelang Regency, which consists of the agency, institution, and inspectorate. The population is an area consisting of an object or subject with certain qualities and characteristics to be studied, which can then be drawn to a conclusion (Sugiyono, 2014). The population of this study is all SKPD, with a total of 20 SKPD in Magelang Regency. The sample in this study was staff in the SKPD (Regional Work Unit) from the Magelang Regency offices and agencies. The sampling technique in this study used the purposive sampling method. According to Sugiyono (2014), purposive sampling is a technique in which the sample is obtained by setting specific criteria. The criteria used in sampling in this study are: (a). Government staff in the Magelang Regency area who hold positions as Head of Section, Head of Division, Head of Section, Head of Sub Division, Head of Sub Division, and Treasurer of the Magelang Regency Government Agency and Service; (b). Hold the position for at least one year; (c). Have a minimum education of Diploma 3 (D3).

The method used in this study is a quantitative research method using primary data. Primary data is obtained or collected directly by the person conducting the research. This study's primary data collection method was to ask questions related to the variables used in the study: the Internal Control System, Leadership Style, Organizational Culture, Organizational Commitment, Good Government Governance, and Local Government Performance. Head of Section, Head of Division, Head of Section, Head of Sub Division, Head of Sub Division, and Treasurer. The data collection technique in this study was by distributing questionnaires to respondents who served as division heads, division heads, section heads, sub-section heads, sub-division heads, and treasurers in each SKPD (Regional Work Unit) throughout Magelang Regency. Respondents will be asked to choose the appropriate answer to the given question. The measurement scale used in this study is a Likert scale of 1 to 5, which means points (1) indicate strongly disagree, (2) disagree, (3) disagree, (4) agree, (5) strongly agree.

The descriptive statistical analysis describes the minimum, maximum, average, and standard deviation of each variable used in this study. Descriptive statistics aim to explain and determine the characteristics of research variables. Descriptive statistics study the procedures for collecting, recording, compiling and presenting data. The research arrangement in the form of a frequency table or graph is then measured for statistical values such as the mean (average), median, mode, and standard deviation. This provides information about the characteristics of a research variable used with the demographics of the respondents.

A validity test can be used to see whether or not the data to be measured is valid. In statistics, it can be concluded that if a value (r) must be significant to 0.05 with a 2-sided test and the amount of data (n), then the value can be said to be valid (Prayoga, 2017). The reliability test is indicated by the consistency and stability of a measurement scale, and the data can be said to be reliable. Data is reliable if it has a Cronbach alpha of more than 0.60. Cronbach alpha is a measure of internal consistency that is still related to a set of items in a group (Prayoga, 2017). This classical assumption test aims to test and determine the feasibility of the model and whether there is a violation of the classical assumptions of the multiple regression model because the regression model can be said to be good if the model has passed the classical assumption test. There are three assumptions in the regression model so that the estimation parameters are not biased, among others: The normality test is a regression model, and the dependent variable and the independent variable both have a regular contribution to test data. If the data being tested is expected, the line that describes the actual data will follow the diagonal line. Based on the results of multicollinearity testing in a regression model, it can be done by looking at the variance inflation factor (VIF) value. The values commonly used in multicollinearity show tolerance values >10 . The heteroscedasticity test can be seen with scattered data if the data does not appear in the presence of a pattern on the data leaflet. So it can be concluded that there is no heteroscedasticity. In heteroscedasticity, it is seen that the data is scattered, and does not appear to be a specific pattern in the data distribution. So it can be concluded that there is no heteroscedasticity. If heteroscedasticity occurs, a disturbance can be seen through a scatterplot pattern. The regression is not disturbed if the scatterplot forms a spread pattern (Prayoga, 2017).

The hypothesis in this study was tested using multiple linear regression models. Multiple linear regression was used to examine the effect of an independent variable on one dependent variable. The analysis used in this study includes five independent variables and one dependent variable, which consists of the internal control system (X_1); leadership style (X_2), organizational culture (X_3), organizational commitment (X_4), good government governance (X_5). as an independent variable and one dependent variable, namely the performance of local government (Y). In general, the multiple linear regression formula for the sample is written as follows:

$$Y = \alpha - \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

Information:

- Y : Performance of local government
- α : Constant
- $\beta_{1,2,3,4,5}$: Regression coefficient
- X1 : Internal control system
- X2 : Leadership style
- X3 : Organizational culture
- X4 : Organizational commitment
- X5 : Good government governance
- e : Standard error

The simultaneous test of the F value is a joint test of linen, which is carried out to see whether the independent variable has a significant/positive effect on the

dependent variable. For example, suppose the analysis results show that the value of sig F above alpha 0.05 means that the dependent variable has no significant effect on the dependent variable. Then, the coefficient of determination test (Adjusted R Square) determines how much influence the independent variable has on the dependent variable (Prayoga, 2017). Adjusted R Square value explains that the value of the coefficient of determination must be changed in the form of a percentage, then the rest (100% - the percentage of the coefficient of determination). For more details, see the research model as follows:

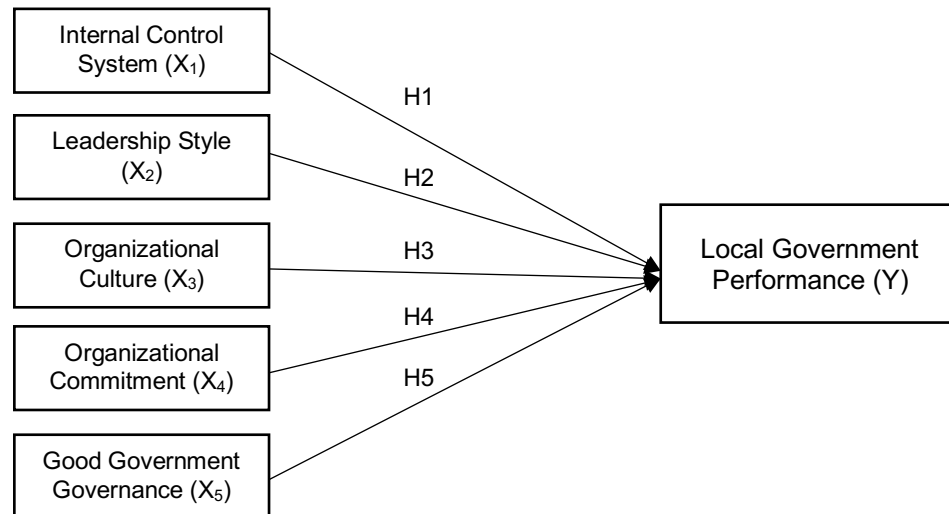


Figure 1. Research Model

4. RESULT AND DISCUSSION

Hypothesis testing aims to test the truth of a statement statistically so that conclusions can be drawn about whether the statement is supported or not. Hypothesis testing also provides confidence for objective decision-making, and by analyzing the data, it is possible to determine the appropriate analytical model according to the research. The regression model equation tests whether the internal control system, leadership style, organizational culture, organizational commitment, and good government governance positively affect local government performance. Thus, a test is needed to determine the analytical model used and perform a coefficient of determination test (adjusted R-square), significant simultaneous test (F), and significant partial test (t) based on existing provisions. A multiple linear regression test was conducted to test the hypothesis in this study. There are five variables in this study, namely Internal Control System (SPI), Leadership Style (GK), Organizational Culture (BO), Organizational Commitment (KO), and Good Government Governance (GGG), and one dependent variable, namely Government Performance Region (KPD). The multiple linear regression test is used to see the effect of several independent variables on the dependent variable. The results of multiple linear regression calculations can be seen in the following table:

Table 1. Multiple Regression Test Result

Variable	Unstandardized Coefficients	Sig.
	β	
(Constant)	17,603	0,000
Internal Control System (SPI)	0,020	0,200
Leadership Style (GK)	0,033	0,507
Organizational culture (BO)	0,110	0,031
Organizational Commitment (KO)	0,237	0,003
Good Government Governance (GGG)	0,187	0,000

Source: SPSS Output (2020)

The F value test is used to determine whether there is a significant effect between the independent variables on the dependent variable simultaneously. The F value test is carried out using the criteria; if the p-value (sig) below 0.05, the independent variable simultaneously affects the dependent variable. The results of the F value test can be seen in the table below:

Table 2. F value Test Result

Model		Sum of Square	df	Mean Square	F	Sig.
1	Regression	35.843	5	7.169	18.229	.000 ^b
	Residual	31.460	80	.393		
	Total	67.302	85			

Source: Processed primary data (2020)

The hypotheses proposed in this study amounted to five hypotheses where the researcher used multiple linear regression equation models. A summary of the results of the hypothesis can be seen in the following table:

Table 3. Summary of Hypothesis Test Results

CODE	HYPOTHESIS	INFORMATION
H ₁	Internal Control System has a positive effect on Local Government Performance	Not Supported
H ₂	Leadership Style has a positive effect on Local Government Performance	Not Supported
H ₃	Organizational Culture has a positive effect on Local Government Performance	Supported
H ₄	Organizational Commitment has a positive effect on Local Government Performance	Supported
H ₅	Good Government Governance has a positive effect on Local Government Performance	Supported

This study was conducted to determine the effect of the internal control system, leadership style, organizational culture, organizational commitment, and good government governance on local government performance in the Magelang Regency Regional Work Unit. Based on the research hypothesis in this study, the results show that the control system variable, leadership style, does not positively affect local

government performance. Meanwhile, organizational culture, commitment, and good government governance positively influence local government performance.

4.1. Influence of Internal Control System on Local Government Performance

The results of hypothesis testing for the internal recognition system variable (H1) indicate that the internal control system does not positively influence the performance of the local government in the Magelang Regency Regional Work Unit. This means that the respondent's statement on the rules of behavior is applied at all levels, the leadership has a positive and responsive attitude towards implementing activities, and the risks of implementing programs and activities are identified at each level showing no effect on the performance of local governments. The results of this study are not in line with research conducted by Lestari (2016), Hasnani (2016), Prayoga (2017), and Amelia (2014), which states that the internal control system positively affects performance.

4.2. The Influence of Leadership Style on Local Government Performance

The results of hypothesis testing for the leadership style variable (H2) show that leadership style does not positively influence local government performance in the Magelang Regency Regional Work Unit. This means that in the respondent's statement on the relationship between employees and leaders at work, the leader prioritizes personal interests over the group, and the leader always focuses on the results and goals identified at each level showing no effect on the performance of the local government. This is not in line with research conducted by Prayoga (2017), Claraini (2017), Lestari (2016), and Mufarrohah (2013), which state that leadership style affects local government performance. According to Prayoga (2017), Leadership style is a person's behavior used by a manager to influence his subordinates. Leadership style is also an embodiment of a leader's behavior concerning leadership, representing skills and hunches for a leader. Leaders will show their leadership style in an agency through attitude, speech, and behavior. A leader is a determinant of the success or failure of a government; a leader can significantly influence its performance, and a good leadership style is needed to get good performance as well.

4.3. The Influence of Organizational Culture on Local Government Performance

The results of hypothesis testing for the organizational culture variable (H3) show that organizational culture positively affects local government performance in the Magelang Regency Regional Work Unit. Organizational culture is a system of values, beliefs, and habits in organizations that interact with their formal structures to produce norms. -norms of organizational behavior. Organizational culture assumes or believes in a value or norm that is packaged in an organization as a guide to one's behavior in adapting to internal and external problems (Anwar, 2005). The results of this study are in line with the research conducted by Wahyuni et al. (2016), Aisyah et al. (201), Mufarrohah (2013), and Prayoga (2017). These studies have proven that organizational culture positively affects local government performance.

4.4. The Effect of Organizational Commitment on Local Government Performance

The results of hypothesis testing for the organizational commitment variable (H4) show that organizational commitment positively affects local government performance in the Magelang Regency Regional Work Unit. Organizational commitment is an essential component in the performance of the Regional Work Unit. It is because the employees in the regional government have an understanding of the values and goals of the organization, readiness, and willingness to try on behalf of the organization. The results of this study are in line with research conducted by Lestari (2016), Prayoga (2017), Aisyah et al. (2014), and Hasnani (2016). These studies have proven that organizational commitment positively affects local government performance.

4.5. The Influence of Good Government Governance on Local Government Performance

The results of hypothesis testing for the excellent government governance variable (H5) show that good government governance positively affects local government performance in the Magelang Regency Regional Work Unit. According to Pratolo and Jatmiko (2017), Good governance is the implementation of solid and responsible governance by the principles of democracy and efficient markets, avoiding misallocation and preventing corruption. Good governance government is governance that involves stakeholders for various economic and socio-political activities and the utilization of various resources, which are carried out by adhering to the principles of justice, equity, equality, and efficiency. This shows that if good governance in local government is carried out well, the government's performance will also be better. The results of this study are in line with research conducted by Claraini (2017), Prayoga (2017), Lestari (2016), and Aisyah et al. (2014). These studies have proven that good government governance positively affects local government performance.

5. CONCLUSION

Based on the discussion that has been explained above, it can be concluded that:

1. The internal control system does not affect the performance of local governments.
2. Leadership style does not affect local government performance.
3. Organizational culture positively and significantly affects local government performance.
4. Organizational commitment has a positive and significant effect on local government performance.
5. Good government governance has a positive and significant effect on the performance of local governments.

5.1. Managerial Implication

The implications of the research findings are expected to have a beneficial impact on interested parties. The implications that arise are as follows: 1). Economic Implications: From the results of this study, hopefully, this study can provide input and consideration to the SKPD of Magelang Regency to apply the principles of Good Government Governance as an effort to improve government performance; 2). Social Implications: For the Magelang Regency government, hopefully, the results of this study will be able to fix social problems in Magelang Regency through the implementation of Good Government Governance to create a safe, peaceful and prosperous Magelang Regency community; 3). Environmental Implications: As employees or staff in Magelang Regency, hopefully, this research will be able to create a performance environment that is by applicable principles and provisions to create a comfortable environment.

5.2. Research Limitation

This research has limitations that require improvement and development for further research. The limitations of this study are 1). This research uses a survey method carried out by distributing questionnaires without being equipped with interviews or verbal explanations so that the answers given by respondents lead to different interpretations; 2). Researchers researched the SKPD of Magelang Regency only, so the results only reflect the existing conditions in the SKPD of Magelang Regency; 3). This research was conducted during the Covid-19 period, causing many government offices to refuse to accept questionnaires, so the questionnaires' distribution was not optimal.

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