

The Influence of Performance of Local Government, Financial Management, The System of Internal Control, Implementation of Government Accounting Standards, Parliamentary Supervision, and Organizational Culture Implementation of Good Governance (Empirical Study on The Regional Organization Bantul)

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This research aimed to analyze the Influence of Performance of the apparatus of Local Government, Regional Financial Management, The System of Internal Control, Implementation of Government Accounting Standards, Parliamentary Supervision, and Organizational Culture Implementation of Good Governance. The subject in this research is the head of Bantul District Regional Work Units (OPD). This research sampled 36 respondents selected using purposive sampling with criteria: only the head of the Regional Work Units (OPD). From the total of 38 questionnaires were distributed 36 were returned, and were examined using linear regression models. The analytical tool used is SPSS 15. Analysis results show that the performance of the apparatus of local government, regional financial management, implementation of government accounting systems, and parliamentary supervision have a positive effect on the implementation of good governance. Meanwhile, the system of internal control and organizational culture have no effect on implementation of good governance.

Keywords: *Performance of the apparatus of Local Government, Regional Financial Management, Parliamentary Supervision, Organizational Culture, Implementation of Good Governance.*

I. INTRODUCTION

The concept of good governance emerged because of changes or development of relations between government and the public in the reform era. The reform era that occurred on a large scale resulted in changes or concept of relationships in the fields of politics, economics, as well as

institutional governance. One of these changes was the birth of the concept of governance (good governance), which aims to demand transparency in financial management and financial reporting for local governments (OPD) for the people, thus creating public accountability and aligned with the purpose of good governance implementation.

A government could be said to have good values or good governance if it can already be declared as unqualified government in its audit opinion. If a government is declared as being unqualified it means the government can actually be rated and is decent, thus it could be considered as good governance. Unqualified opinion is given by the auditor in the absence of restrictions on the scope of audit, and there are significant exceptions regarding the fairness and application of accounting principles generally acceptable in the preparation of the financial statements, the consistency of generally acceptable application of accounting principles, as well as adequate disclosure in the financial statements (Mulyadi, 2002),

One indication of success of the government in financial or budget management responsibilities is upon obtaining unqualified vote. With that assessment the government is deemed to have fulfilled their capability, accessibility, and foremost accountability to the public. Efforts have been made by government agencies within the framework of bureaucratic reforms in realizing good governance (Good Government) and good governance (Clean Government) to achieve these predicates, (www.Bppkpd.id, nd).

Bantul is a district area in Special Region of Yogyakarta in Indonesia. Bantul District is a district with high achievement. In 2017 the district of Bantul was able to collect 107 awards: 50 national awards 57 provincial level awards.

Despite of having a high achievement, Bantul district also has the disadvantage of the lack of performance of the government apparatus in terms of public services that is still felt by the people of Bantul District (Bantulkab.go.id, nd). And not just in terms of services only, Bantul also lacks in transparency of budget management and the management of financial statements. Transparency in financial management related to data issued by the OPD were assessed to be less detailed and itemized. One example of such nontransparency perceived by the public is the breakdown and allocation of money from local taxes is neither clear nor transparent.

Based on the description above background, the title of this study is "Effect of Local Government Personnel Performance, Financial Management, Internal Control Systems (SPI), Implementation of the Government Accounting Standards (SAP), Parliamentary Supervision, and Cultural Organization on the Implementation of Good Governance"

II. THEORETICAL BACKGROUND AND HYPOTHESES DEVELOPMENT

A. Stewardship theory

The theory of stewardship itself is a theory that defines situations in which managers are not motivated by individual goals, but rather they are stewards whose motives are aligned with the objectives of their principles, thus achieving success in the organization will show its maximum utility in principles and management so that the organization's goals are realized (Donaldson & Davis, 1991).

B. HYPOTHESIS DEVELOPMENT

1. Local Government Personnel Performance

A study by Lestiawan and Jatmiko (2015), stated that the performance of Regional Government officials is the performance of individuals or groups within a certain time. It can be concluded that performance evaluation of local government officials can actually be assessed from the many achievements held by the local government officials, the more achievements that are owned and implemented, the performance of government officials is considered as good. But performance assessment of local government officials based on number of achievements during a certain period can only be considered as good performance of the government officials.

According to a research by Dhiyayani (2017), Ruspina (2013), and Mailoor et al (2017), the performance of local government officials has significant positive effect to the implementation of good governance. In accordance of the results of previous studies, it can be concluded that if the

performance of local government officials can be measured properly by the number of achievements held by the local government, the local government has implemented good governance, so the first hypothesis as follows can be submitted:

H₁: Performance of Regional Government Agencies has positive effect on the implementation of Good Governance

2. Financial Management

The purpose of the financial management of the area according to Dhiyayani (2017), means that the financial management held by the government with good transparency of the process of preparing accountability will create accountability in the management. Dhiyayani's explanation can mean that the area of financial management should be transparent in terms of preparation and accountability as well as the targeting accuracy of financial management to be able to meet community concerns about the concept of transparency and accountability in budget management.

The study of Dhiyayani (2017), (Ristanti et al., 2014) and (Ruspina, 2013) stated that the financial management has significant and positive impact on the implementation of good governance. Thus according to the results of previous research concerning financial management, it can be concluded that a transparent financial management and accountability can demonstrate that the financial statements of the area is already implementing good governance in order to put forward a second hypothesis as follows:

H₂: Financial Management has positive influence on the Application of Good Governance

3. Internal Control Systems (SPI)

Tantriani (2012) said that the internal control system is control activities that focuses mainly on management information system that aims to ensure accuracy and completeness of the information. Control activities for information management include two things: general controls and application controls.

The research Ristanti et al (2014), Habibie (2013). Mailoor et al (2017) stated that the internal control system positively affects the implementation of good governance. In accordance with the results it can be concluded that the better the internal control system the better the good governance implementation. An internal control governance system is considered as good if it met the five elements that are designed and implemented to provide assurance that the objectives are met in order to ensure good governance, the third proposed hypothesis is as follows:

H₃: Internal Control Systems has a positive effect on the implementation of Good Governance

4. Implementation of the Government Accounting Standards

According to Dhiyayani (2017), the government accounting standards are general guidelines or principles governing the accounting treatment in the financial statements for the purpose of reporting to users of financial statements, while the accounting procedure is a specialized practice that is used to implement the standard. It can be concluded that the implementation of the Government Accounting Standards serves as a guide or guidelines in carrying out the principles on which the accounting system.

Results from several previous studies of Dhiyayani (2017), Mailoor et al (2017) stated that the implementation of Government Accounting Standards (SAP) affect the application of good governance. The implementation of government accounting standards is considered as good if it informed financial reports consistently and periodically, supported by competent human resources. And when the implementation of good government accounting standards so that implementation of good governance will be achieved as well. Then the fourth hypothesis can be deduced as follows:

H4: Implementation of the Government Accounting Standards has positive effect on the Implementation of Good Governance

5 Parliamentary Supervision

Local governments with good parliamentary oversight and with quality local government can be said to have applied good governance. Parliamentary Supervision is good and has a good quality if, supervisory is run with trust and honesty without any irregularities. Supervision is carried out within the overall integral stage in the preparation stage of the budget reporting, and monitoring is applied as one of the principal functions of the Parliament. According to the results of research by Habibie (2013), the Parliamentary Supervision's effect on Good Governance. Then the fifth hypothesis can be raised as follows:

H5: Parliamentary Supervision has a positive influence on the Application of Good Governance

6. Organizational culture

A system is a organizational culture and meanings that arise due to the perception applied in an organization. Wiratno et al (2013), organization culture has several dimensions: a) attention to details, b) results oriented, c) people oriented, and the fourth is d) team oriented.

Results of a study by Siregar (2014), stated that the Regional Organization Culture Influences the Application of Good Governance, but research of Mailoor et al (2017) stated that organizational culture has negative effects and not significant to the implementation of good governance. Different to the

previous studies, this study has six hypothesis in accordance with the statement that if a local government has the organizational culture as a system that arise because of the perception that is used with both the culture, the organization is already implementing good governance.

So it can be concluded that a good organizational culture is one with characteristics of a strong organizational and dominant culture not concerned with private individuals and formed a good cultural perception, a hypothesis can be made as follows:

H6: Organizational culture has a positive effect against the Application of Good Governance

III. RESEARCH METHODS

A. Research Object

The object of this research is in the Local Government of Bantul District. The population used in this study is the OPD or Bantul District Regional Work Units. Samples taken or used in this study are 38 of the WTO that included the Secretariat of Regions (10), Office (19) Agency (6), office (2), the secretariat of Parliament (1), which are only representatives of each of WTO; head of the work unit, head of regional secretariat, head of secretariat of Parliament, and head of the Office, with a total sample of 38 respondents.

B. Data types

This research uses primary data. Primary data is a technique of sampling data directly using questionnaires, with the questionnaire directly presented to the respondents in each Bantul OPD. This method was used to collect primary data it is more reliable and effective.

C. Sampling technique

The sampling technique in this study used purposive sampling, so sampling is not random but by a pre-determined criterion, that only heads of regional organizations Bantul District are sampled.

D. Data Retrieval Techniques

In this study, researchers used primary data, i.e. data received and acquired directly by the researchers through distribution of questionnaires to the respondents within the research criteria. Thus the data obtained directly by researchers is the form of the answers of the respondents listed in the sampling criteria i.e. most of Bantul OPD, regarding the effect of the performance of local government officials, financial management, internal control systems, the implementation of government accounting standards, supervision of Parliament, and organizational culture on the implementation of good governance.

E. Data collection technique

The data collection technique is the means used to obtain data or samples are related to and used in the study. In accordance with the method used to obtain

the data, this study used a survey method by distributing questionnaires. Data collection techniques in this study are:

a) Survey methods

Survey methods used to obtain an overview of the characteristics of the population, such as the condition of the people by age group, gender, education, occupation, religion, race, and ethnicity. Survey research methods used to collect data or information about a large population using a relatively small sample. The population with regard to persons, institutions, agencies, and organizations.

b) Questionnaires

The data collection technique of the questionnaire is the data collection techniques by asking questions about the topic of the problems discussed in the research or the ariables studied. By preparing in advance the questions that will be asked or given to respondents in a study.

A. Hypothesis Testing and Data Analysis

1. Level Intake Questionnaire

This study uses a type of question or enclosed questionnaire, which is a questionnaire in which respondents are not given a chance to answer, but the answer of the questionnaire research has disediankan by the researcher, so that respondents only have to choose from the answers that have been provided by researchers alone. In this research questionnaire using Likert Scale types of methods used to measure

attitudes, perception and opinion of a person or group of people on social phenomena. According to Sekaran and Bougie (2017), Likert scale is a scale that looks at how strong the subject designed to agreeing to a question on a five-point scale with a guide point (anchor).

In a Likert scale used to measure the subject's response to five (5) point scale with equal intervals (Jogiyanto, 2016), The scale used is 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, 5 = strongly agree

Measurement scale

No.	Information	Score
1	Strongly Disagree	1
2	Disagree	2
3	Neutral	3
4	Agree	4
5	Strongly agree	5

F. RESULTS AND DISCUSSION

Researchers took samples from Bantul District Government Organization where only taken Heads of Local Government Organization (WTO) Bantul District alone. Here is a table that explains the decision of the questionnaire:

Variables	Cronbach's Alpha	Information
Local Government Personnel Performance	.941	reliable
Financial Management	.960	reliable
Internal Control Systems	.945	reliable
Implementation of the Government Accounting Standards	.953	reliable
Parliamentary Supervision	.946	reliable
Organizational culture	.947	reliable
Implementation of Good Governance	.965	reliable

2. Test Descriptive Statistics

Based on the above table, the variables in this study had a mean value of the actual larger than the mean theoretically, it can be concluded that the variables of the performance of local government officials, financial management area, internal control systems, the implementation of government accounting standards, supervision of Parliament and organizational cultures in the regional organizations of Bantul District are high.

3. Quality Test Instruments

a) Validity test

The validity of the test results as follows:

Validity of Test Results Instrument

Item peranya	Local Government Personnel Performance (KMO: 0.898)	Financial Management (KMO: 0.827)	Internal Control Systems (KMO: 0.886)	Implementation of the Government Accounting Standards (KMO: 0.889)	Parliamentary Supervision (KMO: 0.899)	Cultural Organization (KMO: 0.887)	Implementation of Good Governance (KMO: 0.858)	Information
1	.736	.825	.724	.864	.783	.898	.896	valid
2	.794	.890	.788	.917	.778	.805	.777	valid
3	.799	.759	.792	.916	.730	.786	.746	valid
4	.839	.881	.755	.819	.785	.786	.833	valid
5	.870	.872	.731	.874	.778	.860	.885	valid
6	.832	.905	.827	.899	.688	.821	.749	valid
7	.798	.855	.816	.818	.791	.773	.862	valid
8	.829	.861	.828	.859	.906	.864	.827	valid
9	.824	.892	.730	-	.931	.842	.843	valid
10	.816	.888	.799	-	.851	.791	.872	valid
11	-	-	.848	-	.843	-	.841	valid
12	-	-	.848	-	-	-	.743	valid
13	-	-	-	-	-	-	.846	valid
14	-	-	-	-	-	-	.892	valid

Based on the above table KMO value of all the variables above 0.5 then all the questions all the variables declared invalid.

b) The reliability test

Reliability test results as follows:

Information	total	Percentage
Number of questionnaires distributed	38	100%
The number of questionnaires returned	36	94.7%
Number of questionnaires not returned	2	5.3%
The response rate that can be used		94.7%

Reliability Test Results

variables	theoretical		Currents		
	The range	mean	The range	mean	Std. deviation
Local Government Personnel Performance	10-50	30	24-50	40.56	5.784
Financial Management	10-50	30	24-50	40.53	6.026
Internal Control Systems	12-60	42	29-60	46.03	6.120
Implementation of Government Accounting standard	8-40	24	20-40	32.00	4.342
Parliamentary Supervision	11-55	33	26-53	43.36	5.822
Organizational culture	10-50	30	24-50	38.31	5.366
Implementation of Good Governance	14-70	35	32-69	55.44	7.105

Based on the above table shows that the Cronbach's alpha values of the variables above 0.7, it can be concluded statements seventh variable in this study had a high reliability.

B. Classic assumption test

1. Normality test

Here normality test results include:

Normality Test Results

	Residual unstandardized
Asymp. Sig. (2-tailed)	0952

Based on the above table Kolmogorov-Smirnov test in this study showed that the significant value Asymp.Sig (2-tailed) of 0.952 indicates that each variable has a value of research data Asymp.Sig (2-tailed) above 0.05, so the variable -variable in this study can be said to have a normal distribution of data.

2. Multicollinearity test

Multicollinearity test results include are follows:

Multicollinearity Test
Coefficients

Model	collinearity Statistiks	
	tolerance	VIF
(Constant)		
Local Government Personnel Performance	.298	3,354
Financial Management	.217	4,605
Internal Control Systems	.204	4896
Implementation of the Government Accounting Standards	.220	4548
Parliamentary Supervision	.272	3670
Organizational culture	.227	4408

a. Dependent Variable: Good Governance Implementation

The table above explains that the existing data on each of the independent variables in this study that multicollinearity did not happen. These results can be seen from the Variance Inflation Factor (VIF) overall <10 and tolerance values> 0.1, it can be concluded that the data is not exposed to multicollinearity.

3. Heteroscedasticity test

The following test results of heteroscedasticity are as follows:

Heteroscedasticity test
Coefficients

Model	Sig.
(Constant)	.737
Local Government Personnel Performance	.536
Financial Management	.296
Internal Control Systems	.614
Implementation of the Government Accounting Standards	.555
Parliamentary Supervision	.295
Organizational culture	.730

a. Dependent Variable: ABS_RES

The table above shows that in this study the overall gain significant value of the variable is greater than 0.05, then the data contained in this study can be concluded not exposed to heteroscedasticity.

C. Hypothesis Testing and Data Analysis

The results of hypothesis testing are as follows:

Multiple Regression Test

Here are the results of multiple regression test include:

Model	Coefficients unstandardized		Sig.
	B	Std. Error	
(Constant)	1,576	3,113	.617
Local Government Personnel Performance	.253	.120	.044
Financial Management	.378	.135	.009
Internal Control Systems	.128	.137	.357
Implementation of the Government Accounting Standards	.383	.186	.048
Parliamentary Supervision	.430	.125	.002
Organizational culture	-.223	.148	.144
VALUE			
Sig-F			0,000
adjusted R2			0.901

According to the table above, the value of coefficient determination has sig of 0000, we can conclude the independent variables together have an effect on the dependent variable. According to the table above, adjusted R2 value for 0901, it can be concluded 90.1% of independent variables explain the dependent variable, and the remaining 9.9% is explained variables by other variables not researched in this study.

1. Test the hypothesis 1 (H1)

According to the table above shows that the variable performance of local government officials has a significance value <0.05 is equal to 0.044 <0.05 with a coefficient of 0.253. It can be concluded that the performance of local government officials a positive influence on the implementation of good governance. This shows that the first hypothesis H1 is accepted.

2. Test the hypothesis 2 (H2)

According to the table above shows that financial management has a significance value <0.05 is 0.009 <0.05 with a coefficient of 0.378. It can be concluded that the financial management has positive influence on the implementation of good governance. This shows that the second hypothesis H2 is accepted.

3. Test the hypothesis 3 (H3)

According to the table above shows that the internal control system has a significance value > 0.05 is equal to $0.357 > 0.05$ with a coefficient of 0.128. It can be concluded that the internal control system does not affect the implementation of good governance. This shows that the third hypothesis H3 is rejected.

4. Test hypothesis 4 (H4)

According to the table above shows that the implementation of government accounting standards has a significance value < 0.05 is equal to $0.048 < 0.05$ with a coefficient of 0.383. It can be concluded that the government's implementation of accounting standards has positive influence on the implementation of good governance. This shows that the fourth hypothesis H4 is accepted.

5. Test Hypothesis 5 (H5)

According to the table above shows that the supervision of Parliament has a significance value < 0.05 is $0.002 < 0.05$ with a coefficient of 0.430. It can be concluded that the supervision of Parliament positively affects the implementation of good governance. This shows that the fifth hypothesis H5 accepted.

6. Test the hypothesis 6 (H6)

According to the table above shows that organizational culture has a significant value of > 0.05 is equal to $0.144 > 0.05$ with a coefficient of -0.223 . It can be concluded that organizational culture does not affect the implementation of good governance. This shows that the hypothesis to six H6 rejected.

G. CONCLUSION

Based on the testing and analysis has been done then the conclusions of this study are:

1. The performance of local government officials holds a positive influence on the implementation of good governance.
2. Financial management positively affects the implementation of good governance.
3. Internal control system does not affect the implementation of good governance.
4. Implementation of government accounting standard has positive effect on the implementation of good governance.
5. Parliament supervision has positive effect on the implementation of good governance.
6. Organizational culture does not affect the implementation of good governance.

H. LIMITATIONS

In this study has several limitations, namely:

1. This study was only conducted at the local government environment of Bantul District so it is not seen as a whole aspect of good governance in general.
2. Lack of research journal on Parliament Supervision and Organizational Culture because so little that addresses these issues on the implementation of good governance.
3. The use of the questionnaire instrument can sometimes lead to biased research, because the answers of respondents sometimes does not reflect the real situation.

I. SUGGESTIONS

Based on the results of the study the researchers gave suggestions for similar research, which will come as follows:

1. Adding to the respondent, not only heads of regional organizations, so that the data obtained is not too narrow, and expand the research to several districts or provinces so the scope of the data obtained can further strengthen the research results.
2. Adding insight and seeks more journals that are similar to this research, or books with similar topics to these studies to make up the shortfall of the journal.
3. Future similar studies should conduct a study using direct interview method to collect research data so that the questionnaires be more objective.

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