The Influence Of The Implementation Of Good Governance And Internal Control On The Performance Of Urban Village Officials (Case Study In Pakuan Urban Village, South Bogor Sub-District)

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ABSTRACT

This study aims to examine the influence of good governance, internal control on the performance of village officials. This research was conducted in the south Bogor sub-district with 60 Pakuan village officials as respondents. The result show that the effect of implementing good governance does not significantly affect the performance of village officials. Internal control has a significant positive effect on the performance of the village apparatus. This shows that the implementation of good governance is needed to improve the performance of the village apparatus.

Keywords: Good Governance; Internal Control; Apparatus Perfomance.

Introduction

Kelurahan is part of the administrative division in Indonesia located after the sub-district. Kelurahan serves as the working area for a lurah who is a civil servant. Kelurahan is the smallest unit of government equivalent to a village, but the difference is that a kelurahan has more limited authority in regulating its territory when compared to a village. Village development is one of the basic factors that make a country progress, and must synergize between the central government and local governments to realize fair and equitable development (Aswir & Misbah, 2018) Through regional autonomy, villages are expected to be able to manage government effectively, transparently and responsibly in order to realize justice and prosperity in people's lives. The village / kelurahan government has the right to regulate its own governance, this makes the village / kelurahan have a huge responsibility to run it, one of which must be considered is the performance of the village / kelurahan apparatus.

The magnitude of public expectations about the implementation of village government performance has received the spotlight of public attention. The government must respond to public demand for the government to fulfill the implementation of good governance by implementing various changes that refer to the implementation of good government. The government is responsible for carrying out each of its obligations properly, it is found in almost all government bodies (Rahayu, 2022). The performance of the kelurahan / village government in implementing and carrying out its accountability duties must be carried out good governance, governance can be said to be a form of application of state power in providing public goods and services, the practice of which is called good governance (VDMA et al., 2018). Because good governance can be a measure of the prosperity of the local community, the principles of good governance are very concerned in their application because they affect the performance of the village / kelurahan apparatus to realize good services (Brier & lia dwi jayanti, 2020). Good governance is a strong and responsible and efficient government regulation by maintaining constructive interactions between state areas of the private sector and society, there are three main characteristics of good governance that become indicators, namely transparency, public accountability,

and participation. One of the things related to the implementation of good governance is the implementation of internal control as a managerial function in carrying out governance.

The government internal control system (SPIP) plays an important role because of its great responsibility and is applied to the head of the regional apparatus, every activity carried out by the regional apparatus needs to be supported by internal control so that its implementation is sequenced starting from planning, implementation, supervision, and responsibility is carried out in an orderly, controlled, efficient and effective manner in order to generate strong confidence that the implementation of the activities carried out can achieve its objectives (Government Regulation, 2019).

Research Methods
Object of research
The object of this research is in the Pakuan Village area, South Bogor Subdistrict..

Data types and sources
The type of data used in this research is quantitative. According to Sugiyono (2018: 13) explains that quantitative research methods are based on a positivist paradigm (concrete data) where research data is in the form of numbers that are measured using statistics as a testing and calculation tool. This method relates to the problem being studied with the aim of producing conclusions. This positivist approach is applied in certain populations or samples. Then the data taken is primary data
According to Sugiyono (2018: 456) explains that primary data is a data source obtained directly by data collectors. In this case, the data is collected by the researcher directly from the first source or location where the research object is located. In this study, researchers used answers obtained from respondents through the Kelurahan apparatus as primary data relevant to the research topic, the distribution of this questionnaire was carried out on May 4, 2023.

Data collection techniques
This research uses primary data sources, which refer to the type of data obtained directly from the main source in the form of both quantitative and qualitative data, the data collection method used in this research is the survey method. In this survey method, questionnaires are used as a data collection technique.

Population and sample
According to Sugiyono (2018: 130) population can be explained as an overall domain consisting of various objects or subjects with qualities and characteristics that have been determined by researchers to be investigated, and from which researchers will make conclusions.
Based on this definition, the general population in this study is all village officials in the Pakuan Village area, South Bogor District.
In this study, the criteria set by the researchers were the apparatus in Pakuan Village, South Bogor Subdistrict, the sample taken was in accordance with the returned questionnaire, namely 60 respondents distributed to a population of 108 village officials.

Research variables
Good governance variables are measured based on the principles stated by the World Bank, namely accountability, transparency and participation. These principles are the basis for measuring good governance variables
Internal control variables on the other hand, are measured based on internal control indicators proposed by COSO according to Mulyadi (2017: 130), these indicators include the control environment, risk determination, control activities, information and communication, and supervision. These principles are used to measure effectiveness in internal control.
Meanwhile, the apparatus performance variable is measured using the key to accountable governance, as stipulated in Law No.5/2014 on the state civil apparatus or ASN. Apparatus performance is regulated

based on the principles of professionalism, proportionality, accountability and effectiveness and efficiency. These principles are used as the foundation in measuring the apparatus performance variable

Data analysis method
In data analysis, the accuracy and certainty of the data collected is very important, however, it is important to recognize that the sources of information are different. The data analysis process requires intense focus and concentration, as well as the use of considerable physical and mental energy. In addition to analyzing the data, researchers also need to refer to literature sources to verify the theories used.

Descriptive Statistics of Respondents
To facilitate understanding, data is collected and presented using descriptive analysis, the variables contained in this study include good governance, internal control, and apparatus performance. Measurement on these variables uses a Likert scale.

Data Quality Test
In research that uses a questionnaire as an instrument to measure variables, it is important to test data quality by testing validity and reliability. Reliability and validity tests are carried out to evaluate the extent to which the measurement instrument can accurately measure the object under study..

Validity test
In conducting the validity test, a significance level of 5% is used. The results of the calculation of the r value are then compared with the table r value, the statement will be considered valid if the calculated r value is greater than or equal to the r value in the specified table.

Reliability Test
According to Riduwan (2010: 125) states that the research instrument reliability test uses the Cronbach's alpha formula. Cronbach's alpha is a mathematical formula used to measure the level of reliability of a measure, an instrument can be considered reliable (reliable) if it has a reliability coefficient or alpha of 0.6 or more. According to Sugiyono (2012: 220) also revealed that the instrument is said to be reliable if the reliability coefficient is 0.6.

Classical Assumption Test
In this study, there are classic assumption tests used, namely normality test, muliticollinearity test and heteroscedasticity test. By using this classic assumption test, research can ensure that the data used meets the statistical requirements needed so that the analysis carried out can be considered valid.

Data normality test
Normality test is a test that aims to check whether the confounding or residual variables in the regression model have a normal distribution. In this study to test the normality of the data, researchers used the Kolmogorov-Smirnov test with a significance level of 0.05. In this case, if the significance is greater than 0.05, it can be concluded that the data is distributed. normal, but if the significance is less than 0.05 it can be concluded that the data is not normally distributed.

Multicollinearity Test
To detect multicollinearity, attention is given to the Variance Inflation Factor (VIF) and tolerance numbers. Tolerance is used to measure the variability of other independent variables that are not explained by other independent variables. So, the lower the tolerance value, the higher the VIF value because VIF = 1/Tolerance

Heteroscedasticity Test
The regression model is said to be homoscedasticity if the variance of the residuals between observations is fixed, while the regression model is said to be heteroscedasticity if the variance of the residuals between observations is different. Therefore, a regression model is considered good if there is no heteroscedasticity, or in other words, a regression model that experiences homoscedasticity. The heteroscedasticity test can be done by noticing a special pattern on the plot graph between SRESID (residuals) and the predicted value of the dependent variable, ZPRED.

Hypothesis Test
In this study, hypothesis testing was used using the coefficient of determination (R2) test and statistical tests. The coefficient of determination (R2) test is carried out to measure the extent to which the independent variables used in the study can explain variations in the dependent variable. Statistical tests are carried out through partial testing (T test) and simultaneous testing (F test), by conducting this coefficient of determination test and statistical test, research can evaluate the extent of the relationship between the independent variable and the dependent variable, as well as ensuring the significance of each independent variable and the entire regression model.

Multiple linear analysis
In this context, multiple linear regression analysis will be used to test the extent to which the implementation of good governance and internal control affects the performance of the apparatus at the kelurahan level. The results of the multiple linear regression analysis will provide an understanding of how much influence the independent variables have on the performance of the kelurahan apparatus.

Hypothesis testing is used to test whether there is an influence of the independent variable on the dependent variable in this study. This test can be done using the T test and the F test.

T Test (Partial)
Partial test (T test) is conducted to test the significance of the influence of independent variables, namely good governance and internal control on the dependent variable, namely apparatus performance. The purpose of this test is to determine whether each independent variable has a significant influence on the dependent variable.

F Test (Simultaneous)
According to Sugiyono (2014: 96) the F test is used to evaluate the effect of independent variables simultaneously. A regression model can be considered feasible if it has an F significance value (sig f) that is smaller or equal to alpha which is usually set at 0.05.

RESULTS AND DISCUSSION
Analisis deskriptif
This research was conducted in Pakuan Village, South Bogor District. Respondents in this study were all Pakuan Village Apparatus, with 60 Pakuan Village Apparatus being respondents from questionnaires that had been distributed by the author as a source of research information.

Based on the data collected in this study, the results of these respondents:
Descriptive analysis based on Gender
Explained based on the data obtained, the number of respondents with a total of 60 village officials where male respondents totaled 33 people with a percentage (55%) and for respondents who were female amounted to 27 people with a percentage (45%). Thus it can be concluded that the majority of respondents of the village apparatus are male.

Descriptive analysis based on permanent and non-permanent employees. Described based on the data obtained, the number of respondents with a total of 60 village officials where respondents with a permanent employee background amounted to 30 people with a percentage (50%) and for respondents with a non-permanent employee background amounted to 30 people with a percentage (50%). Thus it can be concluded that between permanent and non-permanent employees are equally divided.

Descriptive analysis based on age Explained based on the data obtained, the number of respondents with a total of 60 village officials where respondents with an age background of 20-25 years totaled 33 people with a percentage (55%) and for respondents aged 26-30 years totaled 14 people with a percentage (23.3%), for ages 31-40 years totaled 7 people with a percentage (11.7), for ages 41-50 years totaled 3 people with a percentage (5%), for ages 51-50 years totaled 3 people with a percentage (5%).

Inferential Analysis
Validity Test
Validity Test Results
All statement items in the instrument are tested for validity. The validity test results documented in the table show that all items are declared valid because the rcount> rtable value (0.25) with a significance level of 5%, this shows that there is a correlation between each existing statement.

Reliability Test
Reliability Test Results
Based on the research results aimed at the Cronbach's alpha value of good governance of 0.818, internal control of 0.878, and apparatus performance of 0.910 greater than 0.6 so it can be seen that the question items on the variable are declared reliable (reliable).

Normality Test
From the test results the Kolmogorov-Smimov (K-S) value produces a value of 0.095 with a significance value of 0.200 the lift is greater than 0.05. This shows that the data is normally distributed or the data is stated according to the assumption of normality..

Multicollinearity Test
Based on the multicollinearity test table, all independent variables have a tolerance value above 0.10, namely 0.520 for the good governance and internal control variables. Likewise, the VIF value is smaller than 10, namely 1.925 for the good governance and internal control variables. It is concluded that all variables do not occur multicollinearity.

Heteroscedasticity Test
Based on the results of the heteroscedasticity test that has been carried out, it can be seen that the points are scattered randomly both above and below the number 0 on the Y axis. This shows that there is no significant pattern or inequality in the residual variance between different observations. Therefore, it can be concluded that the regression model used to predict the performance of the apparatus based on the independent variables, namely good governance and internal control, does not experience any significant bias. heteroscedasticity. Thus, this regression can be considered feasible and reliable in making predictions related to the performance of the apparatus**.**

Table 1. Multiple Linear Regression Test

Coefficients[a]

	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	5.386	3.205		1.68	.098		
	.099	.105	.114	.950	.346	.520	1.925
2	.587	.105	.672	5.59	.000	.520	1.925

Source: Data processed using SPSS version 26

Based on the table above, there are the results of the regression equation results are

$$Y = 5.386 + 0.099\ X_1 + 0.587 X_2 + e$$

From this equation it can be concluded that:

a. The constant value is 5.386, meaning that if there is no change in the variables of good governance and internal control (the value of X1, X2 is 0) then the performance of the village apparatus is 5.386.

b. The good governance regression coefficient value is 0.099, meaning that if the good governance variable (X1) increases by 1% assuming the internal control variable (X2) and the constant is 0 (zero), the performance of the Pakuan Village apparatus, South Bogor District increases by 0.099. This shows that the good governance variable in its application has a positive effect on the Pakuan Village apparatus, South Bogor District.

c. The coefficient value of internal control is 0.587, which means that if the internal control variable (X2) increases by 1% with the assumption that the good governance variable (X1) and the constant are 0 (zero), the performance of the Pakuan Village apparatus, South Bogor Subdistrict will increase by 0.587. This shows that internal control has a positive influence on the Pakuan Village apparatus, South Bogor Subdistrict.

T test

The influence of good governance variables on the performance of urban village officials (H1)

H1 : Good governance has a positive and significant effect on the performance of the Kelurahan apparatus in Pakuan Village, South Bogor District. To test H1, multiple linear regression analysis was performed. The calculation results for H1 are as follows: Y = 5.387 + 0.099 X1
The results of the above equation show that the X1 coefficient value is 0.099, which means that if good governance (X1) increases by 1 point, the performance of the apparatus (Y) increases by 0.099 points. It can be concluded that good governance has a positive effect.
The statistical T test for the good governance variable results in a significance value of 0.364 which means greater than the value of 0.05 so it can be concluded that the apparatus performance variable is not influenced by the good governance variable.
The effect of internal control variables on the performance of the village apparatus (H2)
H2 : Internal control has a positive and significant effect on the performance of the Kelurahan apparatus in Pakuan Village, South Bogor District. To test H2, multiple linear regression analysis was performed. The calculation results for H2 are as follows:
Y = 5.387 + 0.587 X2
The results of the above equation show that the X2 coefficient value is 0.587, which means that if the internal control (X2) increases by 1 point, the apparatus performance (Y) increases by 0.587 points. It can be concluded that internal control has a positive effect.
The statistical T test for the internal control variable produces a significance value of 0.000 which means it is smaller than the value of 0.05 so it can be concluded that the apparatus performance variable is influenced by internal control.

F test

Table 2. F Test Results

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	450.658	2	225.329	38.053	.000[b]
	Residual	337.526	57	5.922		
	Total	788.183	59			

a. Dependent Variable: Kinerja Aparatu Y
b. Predictors: (Constant), Pengendalian Internal X2, Good Governance X1
Source: Data processed using SPSS version 26

In the table above, it can be seen that the significant value for the effect of good governance (X1) and internal control (X2) is 0.000 <0.05 and fcount 38,053> ftabel value 2.53, this proves that there is an effect of good governance (X1) and internal control (X2) on the performance of the Kelurahan apparatus.

Determinant Coefficient Test Results
Based on the test results in the table above, it can be seen that R = 0.756 shows that the good governance variable (X1), internal control (X2) has a very strong positive relationship in changing the apparatus performance variable (Y). From the results obtained, which amounted to R = 0.756, it can therefore be concluded that the independent variable (X) has a very strong correlation with the dependent variable (Y) The resulting R-squared value (R2) = 0.572. This value indicates that the good governance variable (X1), internal control (X2). has a contribution to the apparatus performance variable (Y) in Pakuan Village, South Bogor Subdistrict by 52.7%.

Conclusions

Based on the discussion and research results entitled "The Effect of Implementation of Good Governance and Internal Control on the Performance of Village Apparatus Case Study on Pakuan Village Apparatus, South Bogor District", the results of this study resulted in several conclusions, namely: a. The Pakuan village apparatus in implementing good governance has not been implemented properly. From the results of the t test calculation, the results show that the significance value of the effect of the application of good governance (X1) on the performance of the village apparatus (Y) is 0.364, which means it is greater than the value of 0.05, so it can be concluded that the apparatus performance variable is not influenced by the good governance variable. b. In the Pakuan village apparatus, the influence of internal control has been carried out properly, seen from the t test where the internal control variable (X2) shows results that have a significant effect because the results obtained, namely the statistical T test for the internal control variable, results in a significance value of 0.000, which is smaller than the value of 0.05 so it can be concluded that the apparatus performance variable is influenced by internal control. c. In the Pakuan village apparatus, the influence of the implementation of good governance and internal control has been carried out well, seen from the results of the f test where the variables of good governance (X1), internal control (X2) show significant results because the results obtained are known that the significant value for the influence of good governance (X1) and internal control (X2) is 0.000 <0.05 and fcount 38,053> ftabel value 2.53, this proves that there is an influence of good governance (X1) and internal control (X2) on the performance of the Kelurahan apparatus.

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