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THE INFLUENCE OF GOOD GOVERNANCE AND INTERNAL CONTROL ON THE PERCEPTION OF FINANCIAL MANAGEMENT PERFORMANCE AT THE OFFICE OF THE REGIONAL FINANCIAL MANAGEMENT AGENCY (BPKD) DKI JAKARTA PROVINCE

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ABSTRACT

This study aims to determine how much influence good governance and internal control have on the perception of financial managers performance at the Regional Financial Management Agency (BPKD) Office of DKI Jakarta Province. In this study, a sample / population of 100 respondents was used with the method used is a simple random sampling method. Descriptive analysis and multiple linear regression analysis are data analysis techniques used in this study with the STATA Statistics version 16 program. Based on the results of this study, it was found that variables of good governance and internal control are very influential in financial management at the Office of the Regional Financial Management Agency (BPKD) of DKI Jakarta Province.

1. INTRODUCTION

The regional government in carrying out government affairs is in accordance with the mandate stated in the 1945 Constitution of the Republic of Indonesia, namely the government that regulates and manages government affairs according to the principle of autonomy and co-administration. Through regional autonomy and fiscal decentralization, regional governments have the authority to extract revenue and carry out an allocation role independently in setting development priorities. With the stipulation of Law no. 22 of 1999 concerning Regional Government which was later amended to become Law no. 32 of 2004 and Law no. 12 of 2008 which was subsequently amended again to become Law no. 23 of 2014. Thus the Regional Government as the holder of regional autonomy has the authority to regulate and manage the affairs of their respective regions. As a follow-up to the Law related to Regional Government, Law no. 25 of 1999 regarding Financial Balance between the Central and Regional Governments. The law has changed regional government accountability or accountability from vertical accountability (to the central government) to horizontal accountability (to the community through the DPRD).

Regional autonomy makes changes to the government system which was originally centralized to become decentralized. In the era of regional autonomy, regional governments have the authority and responsibility for managing financial resources to ensure the welfare and prosperity of their people. Mardiasmo revealed that the purpose of regional autonomy is to improve people's welfare, public services, and regional competitiveness. The existence of regional autonomy provides a way for regional governments to be able to manage and reform the regional financial system so that regional financial management can be better and public sector oriented.

The public sector has various problems, one of which is in the spotlight is public services. In this case, the community believes that if the service is good, it will also have a good impact on the welfare of the community. In order to create good public services, an organization must be able to create an organizational culture that is good, firm, orderly, and trustworthy. However, this condition is often found as a cornerstone of problems in every private organization or local government.

Local government officials often betray public trust through their poor or unsatisfactory performance. The influence of interests is one of the cultures that local government officials often encounter. Rahman revealed that these interests varied, such as political interests, working outside of authority, KKN (Corruption, Collusion and Nepotism), and the wastage of funds by certain individuals.

Good governance according to Pujianti can be realized with good and firm governance or known as good governance. Good governance is the most prominent issue in the management of public administration today. This is because the patterns and administration of government are no longer in line with the current social order. The government must respond to the demands of society to organize good governance, through changes that lead to the realization of good governance.

Good Governance is a good governance system assessed from certain indicators. Good governance has several indicators that are assessed in government performance, namely, effectiveness and efficiency, accountability, responsiveness, participation, and transparency. (Duarmas et al., 2016) stated that the indicators contained in good governance can also be applied in private companies and are not limited only to government companies. Good governance has a role in making decisions (decision makers) to carry out activities in the future.

The concept of good governance was created because of a cause and effect of the development of the democratization process in various fields and the progress of professionalism. In this case, for the main actors in the implementation of good governance, namely the government is required to be able to provide a more accurate and transparent accountability. In its implementation, good governance is carried out in stages with the capacity of government, society and market mechanisms. One of the implementation of good governance is through public services.

Public service is the prime mover which is considered important by all actors from the element of good governance. In the business world, public officials and the community have a big role to play in improving the performance of public services. In realizing the level of public trust and job satisfaction, there must be an increase in the quality of public services. The provision of public services is not to maximize profits (profit-oriented) (Bastian, 2017), but to provide the best service for the community. The public sector has 3 main functions according to Mardiasmo, namely: (i) Providing necessary public services because no private or non-profit sector wants to handle them, (ii) Performing public services that are very vital for the public interest, and (iii) Defining community operational principles .

Public service is very synonymous with the performance of local government officials. Performance is a picture related to the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, and mission and vision for the organization contained in an organization's strategic planning. Achievement or level of success of an individual or group is often referred to as performance.

Performance can be assessed if the individual or group has a success, in which success has a criterion such as goals or targets to be achieved from each individual or group itself. If there are no specific success criteria or targets, the performance cannot be known because it does not have a benchmark. According to Wahyuningsih, in its realization performance becomes a very important indicator in a government, because the government can be declared capable or unable to provide the best service for the community through the performance of the government itself.

Performance is one of the supporters of good public services, one of which is financial performance. Financial performance has an understanding as an activity or activities carried out by employees related to financial transactions. Financial performance has two parts of activity, the first is financial reporting and the second is financial management.

Regional financial performance is the level of achievement of a work result in the area of regional finance which includes regional revenues and expenditures using financial indicators determined through a policy and statutory provisions during a budget period (Agustina, 2013). This form of performance is in the form of financial ratios formed from elements of the Regional Head Accountability Report in the form of APBD calculations.

According to Ardianingsih (2021) in providing financial information that has been and will be used to support entities in making a future decision, financial reporting will be very important in every process. Likewise with financial management which will relate to the process of managing and regulating financial activities that are directly related to activities and managing financial operations. In an example such as an asset to create a transparent and accountable government.

Yuniarti (2017) revealed that the factors that greatly influence organizational performance apart from good governance are internal controls. Internal control is a system designed to regulate an activity and is used as a guide in carrying out the operational activities of an organization. Organizations generally use internal control systems to control operational activities to prevent misuse of organizational resources.

According to Kurniawan (2015) the implementation of an effective internal control system is very useful in preventing and complicating fraud. This is because the controls in the internal control system combine hard controls and soft controls that are applied to prevent fraud. Hard controls such as segregation of duties and authorization of transactions are in place to prevent opportunities for fraud. Soft controls such as the application of a code of ethics and good ethical values can prevent fraud from occurring.

Internal control according to COSO (2013) is a process involving the board of commissioners, management and other personnel, which is designed to provide reasonable assurance about the achievement of three objectives, namely operating effectiveness and efficiency, reliability of financial reporting, and compliance with applicable laws and regulations.

Research on good governance and internal control was previously researched by (Septiana & Hermanto, 2021) who examined the effect of good corporate governance on village fund management performance and found that transparency, accountability and capacity had a significant positive effect on village fund management performance, accountability had a significant positive effect on village fund management performance. Meanwhile, participation does not affect the performance of village fund management.

Noviyanti & Kiswanto (2016) revealed that other research shows that good governance has a significant positive effect on financial performance (Indriana, 2019). The next researcher showed that Good Corporate Governance which consists of the variables Transparency, Accountability, Responsibility, Independence, and Fairness have a positive and significant effect on financial performance (Bakri, 2020). Different results show that internal control has no effect on local government financial performance.

Based on the description above, this study was conducted to determine and analyze the level of influence of good governance on the performance of financial managers at the Regional Financial Management Agency (BPKD) Office of DKI Jakarta Province, as well as to identify and identify the level of influence of internal control on financial management performance at the Office of the Management Agency Regional Finance (BPKD) DKI Jakarta Province.

2. METHODS

The research method used in this study is a quantitative research method and in the measurement used a research instrument in the form of a questionnaire with the Likert scale method (Likert's Summated Ratings). The Likert scale is a scale used to measure attitudes, respondents' opinions about social phenomena (Sugiyono, 2018).

The data analysis method used in this study is multiple linear regression, taking into account the classic assumption test using the STATA Statistics application version 16. Data analysis begins by processing the data using Microsoft Excel, the procedure begins by entering the research variables into the STATA program and producing outputs output according to the predetermined analytical method. Multiple linear regression analysis was used in this study to determine the effect of the independent variables on the dependent variable, namely the effect of good governance (X1) and internal control (X2) on the performance of regional financial management (Y). The linear regression equation for testing the hypothesis in this study is as follows:

$$Yi = \beta_1 X_1 i + \beta_2 X_2 i + \beta_3 X_3 i + \varepsilon i$$

Where :

Yi : Financial Management Performance
β1, 2 : Regression coefficient
i : Individual
X_1 : Good Governance
X_2 : Pengendalian Internal
ε : Kinerja Pengelolaan Keuangan

The object of this study is the performance of financial management which is influenced by two aspects, namely good governance and internal control. This research was conducted by distributing questionnaires to active employees in the Regional Finance Management Office of DKI Jakarta Province which is located at jl. Medan Merdeka Selatan No. 8-9 Central Jakarta with a total of 100 respondents.

3. RESULTS AND DISCUSSION

Validity test

Validity testing was carried out with the help of a computer using the STATA 16.0 for Windows program. The validity test was carried out with the aim of testing the validity of each statement on the designed questionnaire. In this study validity testing was only carried out on 100 respondents. With n = 100, df = 100–2 = 98 then at $\alpha = 0.05$, rtable = 0.1966 is obtained. If the rcount value > rtable, then the item/question is valid and if the rcount value is < rtable, then the item/question is valid and if the rcount value is < rtable, then the item/question is invalid. The results of the instrument validity test in this study can be seen in Table.

Table 1 Validity Test Results for Items Questionnaire Questions

Statement	R Count	R Table	Results
Item 1	0.407	0.1966	VALID
Item 2	0.720	0.1966	VALID
Item 3	0.668	0.1966	VALID
Item 4	0.558	0.1966	VALID
Item 5	0.526	0.1966	VALID
Item 6	0.332	0.1966	VALID
Item 7	0.495	0.1966	VALID
Item 8	0.597	0.1966	VALID
Item 9	0.599	0.1966	VALID
Item 10	0.630	0.1966	VALID
Item 11	0.653	0.1966	VALID
Item 12	0.533	0.1966	VALID
Item 13	0.324	0.1966	VALID
Item 14	0.206	0.1966	VALID
Item 15	0.208	0.1966	VALID
Item 16	0.517	0.1966	VALID
Item 17	0.604	0.1966	VALID
Item 18	0.562	0.1966	VALID
Item 19	0.606	0.1966	VALID
Item 20	0.608	0.1966	VALID
Item 21	0.657	0.1966	VALID
Item 22	0.721	0.1966	VALID
Item 23	0.796	0.1966	VALID
Item 24	0.606	0.1966	VALID
Item 25	0.491	0.1966	VALID
Item 26	0.405	0.1966	VALID
Item 27	0.322	0.1966	VALID
Item 28	0.431	0.1966	VALID
Item 29	0.408	0.1966	VALID
Item 30	0.397	0.1966	VALID
Item 31	0.573	0.1966	VALID

Reliability Test

Reliability is a tool for measuring a questionnaire which is an indicator of the variable. A questionnaire is said to be reliable or reliable if one's answers to statements are consistent or stable from time to time (Ghozali, 2016). Questionnaire items are said to be reliable if Cronbach's Alpha > 0.7.

Table 2 Reliability Test Results

Variable	Cronbach Alpha	Result
Good Governance	0,836	Reliable
Internal control	0,701	Reliable
Financial Management Performance	0,736	Reliable

Based on the table above, the Cronbach's Alpha value for each variable is greater than 0.7, so this research questionnaire is reliable, so it can be stated that the questionnaire is reliable and can be distributed to respondents to serve as a research instrument..

Normality test

The normality test is a test conducted to assess whether the residual values are normally distributed or not. The normality test in this study was carried out using the Skewness/Kurtosis test using a significance level of a = 0.05. The basis for making the decision is by looking at the probability value $p \geq 0.05$, then the data used is normally distributed and if the probability value $p < 0.05$, then the data used is not normally distributed. The following are the results of the normality test.

Table 3 Normality Test Results

Variable	Obs	Pr Skewness	Pr Kurtosis	Adj chi2 (2)	Prob > chi2
res	100	0.5025	0.9642	0.46	0.7954

Based on the results of the normality test in the table above, it can be seen that the Prob value is 0.7954 > from the α value of 0.05, it can be concluded that the data in this study as a whole are normally distributed.

Multicollinearity Test

The multicollinearity test is a test used to test whether the independent variables are related to one another (Ghazali, 2013). The multicollinearity test used in this study is to look at the VIF (Variance Inflation Factor) value. If the VIF value > 10 then there is multicollinearity and if the VIF value < 10 then there is no multicollinearity between the independent variables. The following is a multicollinearity test.

Table 4 Multicollinearity Test Results

Variable	VIF	1/VIF
Good Governance (X_1)	1,01	0,57
Internal control (X_2)	1,62	0,61
Mean VIF	1,61	

Heteroscedasticity Test

The heteroscedasticity test is to see whether the variance is not uniform from one observation residual to another. The heteroscedasticity test used in this study is to look at the Breusch-Pagan value. If the probability value is > 0.05 then there is no heteroscedasticity and if the probability value is <0.05 then there is heteroscedasticity. The following is a heteroscedasticity test.

Table 5 Heteroscedasticity Test Results

Prob > chi2	0,16
α	0,05

Based on the results of the heteroscedasticity test in the table above, it can be seen that the probability value (Prob > chi2) is 0.16 > 0.05. Thus it can be concluded that there is no heteroscedasticity

Autocorrelation Test

The autocorrelation test used in this study is the run test by looking at the probability value. If the probability value is > 0.05 then there is no autocorrelation and if the probability value is <0.05 then there is autocorrelation. The following is an autocorrelation test

Table 6 Autocorrelation Test Results

Prob > chi2	0,84
α	0,05

Based on the results of the autocorrelation test in the table above, it can be seen that the probability value (Prob >|z|) is 0.84> 0.05. Thus it can be concluded that there is no autocorrelation.
Multiple linear regression analysis was carried out to determine the effect of the variables Good Governance (X1), Internal Control (X2) and Financial Management Performance (Y) of the employees of

the DKI Jakarta Provincial BPKD Office. Following are the results of multiple linear regression analysis in the table below:

Table 7 Results of Multiple Linear Regression Analysis

Variable	Dependent Variable: Financial Management Performance (Y)		
	1	2	3
GG	0,43*** (0,03)	-	0,41*** (0,03)
PI	-	0,54*** (0,07)	0,41*** (0,08)
Observation	100	100	100
Adj R-Squared	0,67	0,12	0,74
Konstanta	1,16 (2,21)	21,56 (2,84)	-5,80
F-Value	199,79	14,43	140,52

Where:
The numbers in brackets are the Robust Standard Error numbers
*** = significant at 1% level
** = significant at 5% level
* = significant at 10% level

Based on the table above, the results of the multiple linear regression equation are obtained as follows:

$$KPK = -5{,}80+0{,}41GG+0{,}41PI$$

Where :
Y = Financial Management Performance
X_1 = *Good Governance*
X_2 = Internal control

F Test

The F test is used to test whether the dependent variables jointly affect the independent variables. The results of the hypothesis in this test are as follows:

Table 8 Test Results

Number of obs	100
R-squared	0,74
Prob > F	0,00
F (3, 96)	140,52

Based on the F test results table above, the F probability value is 0.00 <the α value is 0.05. This shows that the variables of good governance and internal control variables have a positive and significant effect on financial management performance variables.

Coefficient of Determination (Adjusted R2)

Based on Table 4.14, it can be seen that the coefficient of determination (R-Squared) is 0.74, which means that 74 percent of the financial management performance variables can be explained by good governance variables and internal control variables. While the remaining 26% can be explained by other variables not included in this study.

TTest

The t test is used to test whether the independent variables partially affect the dependent variable. If the probability value is less than 0.05 then H1 is accepted, which means that the independent variable has a significant effect on the dependent variable partially. The results of the hypothesis in this test are as follows: The Effect of Good Governance (X1) on the Performance of Financial Managers

Table 9 Good Governance t Test Results (X1)

Variable	Coef	Robust Std Err	Prob
(X_1)	0.41	0.02	0.00

Based on the table above, it is known that the coefficient value of the good governance variable is 0.41 with a probability value of 0.00 <0.05, it can be concluded that partially the good governance variable has a positive and significant effect on the financial management performance variable so that H0 is rejected and H1 is accepted.

The Effect of Good Governance (X1) on the Performance of Financial Managers

Table 10. Good Governance t Test Results (X1)

Variable	Coef	Robust Std Err	Prob
(X_1)	0.41	0.02	0.00

Based on the table above, it is known that the coefficient value of the good governance variable is 0.41 with a probability value of 0.00 <0.05, it can be concluded that partially the good governance variable has a positive and significant effect on the financial management performance variable so that H0 is rejected and H1 is accepted.

Effect of Internal Control (X2) on the Performance of Financial Managers

Table 11 Internal Control t Test Results (X2)

Variable	Coef	Robust Std Err	Prob
(X_1)	0.41	0.07	0.00

Based on the table above, it is known that the coefficient value of the internal control variable is 0.40 with a probability value of 0.00 <0.05, it can be concluded that partially the internal control variable has a positive and significant effect on the financial management performance variable so that H0 is rejected and H1 is accepted.

Discussion

The Effect of Good Governance on the Performance of Financial Managers

The results showed that the coefficient value of the good governance variable was 0.41, meaning that 1 unit/point increase in good governance would result in an increase in the performance of financial managers by 0.41 points/unit while keeping other variables constant. With a probability value of 0.00 < of an α value of 0.05, it can be concluded that partially the good governance variable has a significant and positive effect on the financial management performance variable, which means that if the good governance variable is increased, the financial management performance will also increase significantly , vice versa. Good governance greatly influences the performance of financial managers, because if a government institution implements good governance in its implementation activities, the employees of the institution will have good performance, especially in the performance of financial managers. This is reinforced by the notion of good governance.

Good Governance is the implementation of solid and responsible management, in line with democracy and efficient markets, avoiding misallocation of investment, avoiding corruption/KKN both politically and administratively, implementing budgetary discipline and creating a legal and plotical framework for the growth of entrepreneurship (Suhendar, 2020). This opinion supports the research results which state that good governance is shown by employees who do not carry out KKN, are disciplined at work and are very transparent regarding financial data that can be accessed by employees who need it. With the results of this study it can be concluded that employees will have good financial performance because the institution is very good at implementing good governance.

The results of this study are in line with research conducted by Azlina (2014), Claraini (2017), Indriana (2019), Bakri (2020), Septiana & Hermanto (2021), Anggraini Praptiestrini (2021), Fani Julianto (2022), which shows that the good governance variable partially has a significant positive effect on the performance of financial managers, meaning that the better the institution implements good governance, the better the performance of financial managers in the institution will be.

The Effect of Internal Control on the Performance of Financial Managers

The results showed that the coefficient value of the internal control variable was 0.40, 1 unit/point increase in internal control would lead to an increase in the performance of financial managers by 0.40 points/unit by keeping other variables constant. With a probability value of 0.00 < of an α value of 0.05, it can be concluded that partially the internal control variables have a significant and positive effect on the financial management performance variable, which means that if the internal control variable is increased, the financial management performance will also increase significantly , vice versa. Financial management performance can be influenced by good internal control and is applied to the DKI Jakarta Province BPKD office.

Internal control is a system designed to regulate an activity and is used as a guide in carrying out the operational activities of an organization. Organizations generally use an internal control system to control operational activities to prevent misuse of organizational resources (Yuniarti, 2017).

This opinion supports the results of research which states that good institutional internal control is shown by employees who are very responsible for achieving financial manager performance, communicate well in conveying financial manager performance information, and can carry out a good evaluation of internal control on manager performance. finance. With the results of this study it can be concluded that employees will have good financial performance because the institution is very good at implementing internal control.

The results of this study are in line with research conducted by Azlina (2014), Puspitasari (2016), Claraini (2017), Anggraini Praptiestrini (2021), Fani Julianto (2022), which shows that internal control variables partially have a significant positive effect on manager performance financial, meaning that the better the control at the Institution, the better the performance of financial managers in the institution.

4. CONCLUSION

The good governance variable has a significant positive effect on the perception of financial management performance at the DKI Jakarta Provincial BPKD Office. This is shown from the results of the analysis that good governance has a coefficient value of 0.41 with a probability value of 0.00 < of the α value of 0.05, meaning that the better the understanding of the implementation of good governance will affect the perception of financial management performance. Internal control variables have a significant positive effect on perceptions of financial management performance at the DKI Jakarta Province BPKD Office. This is shown from the results of the analysis that internal control has a coefficient value of 0.40 with a probability value of 0.00 < the α value of 0.05, meaning that the better the internal control that is owned will affect the perception of financial management performance.

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