



THE INFLUENCE OF GOOD GOVERNANCE, ORGANIZATIONAL CULTURE AND INTERNAL CONTROL SYSTEMS ON ORGANIZATIONAL PERFORMANCE WITH ORGANIZATIONAL COMMITMENT AS A MEDIATING

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ABSTRACT

This research aims to examine the influence of Good Governance variables, Organizational Culture and Internal Control Systems on Organizational Performance with Organizational Commitment as a Mediating Variable in Bener Meriah Regency Regional Work Units. And the data was analyzed using a path analysis tool with the SEM Amos Version 25 program. The research results showed that the variables good governance, organizational culture, internal control system had a significant effect on organizational commitment and SKPD performance in Bener Meriah Regency. Then organizational commitment was also found to influence SKPD performance. Furthermore, in the analysis of indirect effects through mediation effect testing, it was found that organizational commitment mediates the relationship between good governance, organizational culture and internal control systems on SKPD performance, both fully (full mediation) and partially (partial mediation). It is hoped that the results of this research will provide a real contribution to organizational leaders in efforts to improve organizational performance in the future. written in a single paragraph is, no more than 200 words. (Times New Roman 11, single space, and italics).

Keywords : *Good Governance, Organizational Culture, Internal Control System, Organizational Commitment, SKPD Performance.*

1. INTRODUCTION

The performance of regional government organizations is a description of the achievement of government goals and objectives as a development of the agency's vision, mission and strategy, which shows the extent of success or failure in implementing activities determined by the regional government in accordance with the Program and Strategy (Indra et al., 2019). Silitonga et al., (2017) define organizational performance as a description of the organization's work in achieving goals which of course will be influenced by the resources the organization has. Various previous studies have been conducted in various contexts and industries which found the importance of integrating organizational governance, culture, internal control systems and commitment in improving organizational performance. Al-bawaia et al., (2021), stated that to achieve effective performance, organizations must build a balanced organizational culture by combining different company cultures, such as clan, market and hierarchy.

Organizational culture is related to the cognitive and behavioral issues of organizational members such as patterns of shared basic assumptions, what is taught, what is felt, what is thought, related to values, beliefs, norms, and the formation of behavior itself on organizational performance (Gasela, 2022). Various previous studies have been conducted in various contexts and industries which found the importance of integrating organizational governance, culture, internal control systems and commitment in improving organizational performance. Al-bawaia et al., (2021), stated that to achieve effective performance, organizations must build a balanced organizational culture by combining different company cultures, such as clan, market and hierarchy. Organizational culture is related to the cognitive and behavioral issues of organizational members such as patterns of shared basic assumptions, what is taught, what is felt, what is thought, related to values, beliefs, norms, and the formation of behavior itself on organizational performance (Gasela, 2022).

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Organizational commitment can be defined as trust and acceptance to achieve organizational values and goals (Susilo et al., 2019). One form of organizational commitment to the organization is in the form of providing the best service to the community. Employees who have high commitment will be responsible and willing to give all their abilities to improve organizational performance and tend to have high attachment to the organization (Meyer and Allen, 1991). Employees with less commitment only show lower attitudes towards work (Paillé and Valéau, 2021).

Then there is research on the significant relationship between good governance and organizational commitment (Najm, Alnidawy, and Yousif, 2022; Snongtaweeporn, Channuwong, Harnphanich, Charoentanmanon, and Katangchol, 2022), organizational culture and organizational commitment (Aranki, Suifan, and Sweis, 2019; Carvalho, Castro, Silva, and Carvalho, 2018; Faliza, 2023; Haffar et al., 2023; Rochbani, Latif, and Widdah, 2022) and internal control systems on organizational commitment (Azis, 2020; Kurniawan, Sumarsono, and Triatmanto, 2021; Nirmalasari and Sari, 2023) and Devie & Prastowo, (2021) and organizational commitment to organizational performance such as Faliza, (2023); Wijaya et al., (2019) and Nguyen & Tu, (2020) found that affective commitment influences organizational performance, but normative commitment does not have a significant effect on performance. Studies on organizational commitment to performance were also carried out by (Silitonga et al., 2017; Zincirkiran, Emhan, and Yasar, 2015).

This research is different from previous studies, including those related to the location and research methods used. Research conducted by Sofyani et al., (2023), and Hoai et al., (2022) and Faliza, (2023). These three studies used a variance-based SEM analysis method. Then to examine the relationship between the internal control system and organizational performance, as well as the mediating role of organizational commitment and the relationship between organizational culture and organizational performance. Previous research was conducted in higher education organizations (Sofyani et al., 2023), banking (Faliza, 2023) and in countries different from this research

2. IMPLEMENTATION METHOD

Data and Samples

The sample that will be studied in this research is 166 Civil Servants (PNS) in the regional government work unit of Bener Meriah Regency. The sample is part of the number and characteristics of the population. According to Sekaran & Bougie (2017), a sample is a part of the whole and the characteristics possessed by a population or part of a population. Determination of the sample size is determined based on the number of indicators contained in the model. The research model used in this research is the Structural Equation Model (SEM) and is run with the Amos application. In SEM analysis the appropriate and ideal sample size is between 100-200 and also considers the number of indicators in the model (Ghozali, 2013). The sampling technique in this research used non-probability sampling.

Data Analysis

After collecting data and information in the field, to manage the data and information, the author uses a covariance-based regression method, namely the Structural Equation Model (SEM) for model development and research hypothesis testing. Structural Equation Model (SEM) is an analysis method that combines factor analysis approaches, structural models and path analysis. Thus, in the Structural Equation Model (SEM) analysis three types of activities can be carried out simultaneously (Hair et al., 2018), namely (1) measuring the validity and reliability of the instrument (related to confirmatory factor analysis), (2) testing relationship models between variables (related to path analysis), and (3) activities to obtain a suitable model for predictions (related to regression analysis or structural model analysis).



Table 1. Operational Research Variables

Variables	Operational definition	Indicators	Scale
<i>Good Governance</i>	Good governance is the way in which power is exercised in the management of an organization's economic and social resources for sustainable development.	1. Information accountability; 2. Political stability/non-violence; 3. Government effectiveness; 4. Regulatory quality; 5. Control corruption; 6. Rule of law. Kaufmann et al., (2010)	Likert
Organizational culture	Organizational culture is a system of values, beliefs and behavioral patterns that unconsciously move organizational members to make every choice and decision.	1. Leadership, 2. Employee management, 3. Organizational glue, 4. Strategic emphasis, 5. Dominant characteristics, 6. Success criteria. Sumber: Köse & Korkmaz, (2019)	Likert
Internal Control System	The internal control system is a process designed to assist management in achieving operational efficiency and effectiveness and compliance with applicable regulations.	1. Control environment, 2. Control activities, 3. Risk assessment, 4. Information and communication, 5. As well as monitoring. COSO, (2013)	Likert
Organizational Commitment	Organizational commitment can be defined as the extent to which employees feel devoted to their organization over a long period of time.	1. Care about the organization, 2. Support organizational tasks, 3. Care about the organizational environment, 4. Support organizational plans, 5. Concerned about organizational issues, 6. Tied to the organization, 7. Appreciate any organizational efforts. Sumber: Tan Pham et al., (2019)	Likert
Organizational Performance	Organizational performance is a measure for evaluating and assessing an organization's success in creating and providing value for its internal and external customers.	1. Quantity or number of jobs produced, 2. The quality or accuracy of the work produced, 3. The number of innovations or new ideas carried out by the unit, 4. Reputation of "work excellence", 5. Achievement of production or service unit objectives, 6. Operating unit efficiency,	Likert

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Variables	Operational definition	Indicators	Scale
		7. Morale of unit personnel. Hoai et al., (2022)	

3. RESULTS AND DISCUSSION

Respondent Characteristics

Table 2 explains the characteristics of respondents in this study grouped based on gender, age, education level, marital status and length of service.

Table 2. Characteristics of Respondents

Characteristics	Total	%
Gender		
Male	77	46%
Female	89	54%
Age		
20-30 Years	18	11%
30-40 Years	70	42%
40-50 Years	53	32%
> 50 Years	25	15,7%
Level of education		
High School/Equivalent	15	9%
Diploma (D3)	41	25%
Bachelor (S1)	81	49%
Postgraduate	29	17%
Employee Work Experience		
1-5 Years	23	14%
5-10 Years	57	34%
10-15 Years	53	32%
15-20 Years	28	17%
20-25 Years	5	3%

Source: Research Results (2024)

Descriptive Analysis

Table 3. Descriptive Analysis

Construct	Minimum Value	Maximum Value	Average value	Standard. Deviation
Good Governance	1,00	5,00	3,8243	0,72440
Organizational culture	1,00	5,00	3,8683	0,66971
Intern Control System	1,00	5,00	3,8571	0,74098
Organizational Commitment	1,00	5,00	3,8019	0,70739
Organizational Performance	1,00	5,00	3,7040	0,71879

Source: Research Results (2024)

Research Hypothesis Testing

Based on Figure 1, it can be explained that the structural model has met the goodness of fit index as required by SEM Amos. The results of the modified SEM model analysis also explain the influence of all exogenous variables on endogenous variables, both directly and indirectly, so that this structural model can answer the hypothesis testing proposed previously.

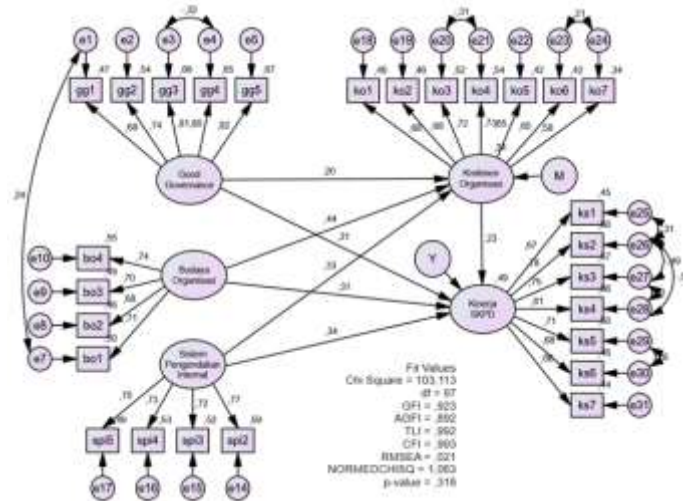


Figure 1. Path Analysis Model

Interpretation of the influence of exogenous variables on endogenous variables to explain the verification of the research hypothesis is presented in Table 4 below.

Table 4. Effect of Exogenous Variables on Endogenous Variables

			Stand. Estimate	Estimate	S.E.	C.R.	P
Organizational Commitment	<---	Good Governance	0,199	0,191	0,089	2,137	0,033
Organizational Commitment	<---	Organizational culture	0,44	0,457	0,114	4,017	***
Organizational Commitment	<---	Intern Control System	0,332	0,327	0,089	3,662	***
Organizational Performance	<---	Good Governance	0,306	0,257	0,071	3,613	***
Organizational Performance	<---	Organizational culture	0,308	0,28	0,091	3,085	0,002
Organizational Performance	<---	Intern Control System	0,336	0,289	0,073	3,973	***
Organizational Performance	<---	Organizational Commitment	0,228	0,199	0,078	2,532	0,011

Source: Research Results (2024)

The coefficient value of the influence of good governance on organizational commitment is 0.199 or 19.9%. This means that if good governance increases, it will increase organizational commitment by 0.199. According to Cordery & Hay, (2022), public sector organizations have various structures throughout the world, especially those related to good organizational governance. Good corporate governance is a very important issue for stakeholders (Akomea-Frimpong, Tenakwah, Tenakwah, and Amponsah, 2022), because quite a few cases are associated with failure in organizational management which can lead to a crisis of public trust in the organization (Villinds, Weigh, and Anindita, 2023). The research results show that good corporate

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governance has a significant positive effect on organizational commitment and performance (Inda, Wibisono, Irfan, Robin, and Khaddafi, 2023). Furthermore, good organizational governance (good governance) has a positive and significant effect on the organizational commitment of Tabanan Regency (Darmayanti, Dwi Ratnadi, Aryista Dewi, and Wirawan Yasa, 2020).

Then the coefficient value of the influence of organizational culture on organizational commitment is 0.440 or 44%. This means that if organizational culture increases, it will increase organizational commitment by 0.440. The results of this research have validated several previous studies such as the research results of Widhyasanti & Misra, (2023), which showed that organizational culture has a significant influence on the work commitment of local government employees. This shows that the better the organizational culture, the greater the performance of regional apparatus organizations in the West Sumatra Provincial Government. The same thing was also expressed by Budiono et al., (2016), where organizational culture is a key concept for the success of an organization in achieving its goals. In the context of the western world, many organizations see the importance of developing a positive culture to drive their organizations, such as Moslehpour et al., (2022), highlighting the importance of a good work culture in increasing work commitment and its impact on automotive organizational performance. Furthermore, other studies also validate various previous findings regarding cultural issues and their impact on organizational performance such as (Naveed, Alhaidan, Halbusi, and Al-Swidi, 2022; Rahmatullah, Ramdanyah, Kambara, and Haryadi, 2022). If employees have high commitment, it will increase productivity and high performance and will add value to government organizational services (Devie and Prastowo, 2021; Jahan, Huynh, and Mass, 2022). Organizational culture has also been found to influence organizational commitment in the Jordanian business sector (Jufrizen, Mukmin, Nurmala, and Jasin, 2021; Najm et al., 2022).

And the coefficient value of the influence of the internal control system (SPI) on organizational commitment is 0.332 or 33.2%. This means that if the internal control system (SPI) increases, it will increase organizational commitment by 0.332. The results of this research are in line with several previous studies, which state that an internal control system can help reduce employee turnover rates and improve organizational performance (Azis, 2020) and the better the level of employee attendance, the higher their commitment to the organization. According to Kurniawan et al., (2021), the internal control system has a significant effect on organizational commitment and organizational performance. The research results of Nirmalasari & Sari, (2023), show that a poor internal control system can increase the occurrence of fraud in the organization, so that highly committed employees are needed to reduce the occurrence of fraudulent use of organizational resources, including reporting the use of budget resources. And an internal control system can increase organizational commitment to the organization (Devie and Prastowo, 2021).

Meanwhile, the coefficient value of the influence of good governance on SKPD performance is 0.306 or 30.6%. This means that if good governance increases, it will increase organizational performance (SKPD) by 0.306. The results of this research are in line with research by Yudhasena & Putri, (2019) which found that good governance has a significant effect on organizational performance. Then good governance was also found to influence the performance of regional organizations in the City of Surabaya (Sari and Wahidahwati, 2021). Furthermore, according to Yudhasena & Putri, (2019) good governance has a strong influence on organizational performance. Good Governance was also found to have a significant influence on local government performance (Azlina and Amelia, 2015; Budiono et al., 2016; Prayoga, 2017). Furthermore, research results show that good corporate governance has a significant positive effect on performance (Inda et al., 2023). Corporate governance significantly influences organizational performance (A. AbuSen and Saad, 2023).

Furthermore, the coefficient value of the influence of organizational culture on SKPD performance is 0.308 or 30.8%. This means that if organizational culture improves, it will increase organizational performance (SKPD) by 0.308. The results of this research are also in line with



several previous research results, such as research by Yudhasena & Putri, (2019) which states that organizational culture can reflect the performance capacity of an organization, including regional level organizations. The same thing was also conveyed by (Sari and Wahidahwati, 2021; R. Wijaya, Solikhin, and Yustien, 2023), who found a strong influence between the culture formed in an organization and the performance of that organization. These findings support the research results of Prayoga, (2017), there is a significant influence of organizational culture on local government performance.

Research results show that a bad organizational culture can cause fraud in organizational management, resulting in low organizational performance (Inda et al., 2023; Setyaningsih and Nengzih, 2020). Furthermore, a team-oriented organizational culture has a positive influence on the performance of the Tabanan Regency LPD (Darmayanti et al., 2020). Organizational culture is an attitude that must be developed to keep the organization running sustainably (Soomro and Shah, 2019) and improve organizational performance (Alrazehi, Aina Amirah, Salman Mohammed Emam, and Rashid Hashmi, 2021; Ariawaty, 2020; Bhatti, Rehman, and Rumman, 2020). In government organizations whose members are emotionally attached to the organization, organizational culture will influence the performance of the government organization itself. Organizational culture has a significant effect on performance (Jufrizen et al., 2021).

The coefficient value of the influence of the internal control system (SPI) on SKPD performance is 0.336 or 33.6%. This means that if the internal control system (SPI) increases, it will increase organizational performance (SKPD) by 0.336. The internal control system is an important factor that can improve organizational performance (Budiono et al., 2016; Sari and Wahidahwati, 2021). An internal control system carried out by an organization on an ongoing basis can increase the efficient use of organizational resources. Furthermore, Prayoga, (2017), found a significant influence of internal control on local government performance. And Azlina & Amelia, (2015), found a significant influence between the internal control system on organizational performance.

An internal control system is an activity that can improve organizational performance (Budiono et al., 2016). Apart from that, internal control systems can increase accountability for organizational performance (Handayani, Yudianto, and Afiah, 2020). The research results show that a weak internal control system causes high levels of fraud which results in low organizational performance (Setyaningsih and Nengzih, 2020). Furthermore, research results show that improving internal control systems can significantly improve organizational performance (Inda et al., 2023; Rosmawati and Mayndarto, 2020).

The coefficient value of the influence of organizational commitment on SKPD performance is 0.228 or 22.8%. This means that if organizational commitment increases, it will increase organizational performance (SKPD) by 0.228. The results of this research are in line with research by Handayani et al., (2020), which states that organizational commitment can influence increased accountability in the performance of government organizations. Commitment has a significant effect on organizational performance (Megawati, Hamdat, and Aida, 2022; Soomro and Shah, 2019), and commitment is the ability that binds employees to their organization. Furthermore, Kurniawan et al., (2021) said that organizational commitment to their organization can significantly improve organizational performance.

Organizations cannot be separated from human resource factors in their existence and success in achieving their goals. Human resources are a key factor in mobilizing other resources in the company so that human resources have a very important role in various sectors, and for this reason it is important for all organizations to increase their commitment to the organization (Ariawaty, 2020). The same thing was also conveyed by (Jufrizen et al., 2021), that organizational commitment to performance has a positive and significant effect.

Meanwhile, in testing the indirect influence, it was found that organizational commitment played a role as full mediation and partial mediation. The results of this research are in line with several previous studies which stated that good organizational governance can have a direct or indirect effect on organizational performance (Caratas and Spataru, 2021). Research by

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Darmayanti et al., (2020), found that organizational commitment can play a partial mediating role in the influence of good organizational governance on organizational performance. Furthermore, research conducted by Sari & Wahidahwati, (2021), which examined the role of commitment in the indirect relationship between good organizational management and organizational performance, found that commitment is a factor that strengthens the influence of good governance on performance.

Organizational culture is considered a key factor that has a significant influence on employee productivity, using commitment as a mediating factor (Nzuva and Kimanzi, 2022). Organizational culture greatly influences how an organization operates and how the workforce interacts to carry out daily activities. Commitment also acts as a mediating variable to increase the role of organizational culture in relation to the performance of public organizations (Devie and Prastowo, 2021). The results of this research are in line with the results of several previous studies, such as Mustofa et al., (2022), which stated that organizational commitment indirectly strengthens the relationship between internal control systems and organizational performance. Furthermore, Kurniawan et al., (2021), said that organizational commitment has an important role in strengthening the influence of supervision carried out internally in the organization on organizational performance. This means that a high commitment value shows that the internal control system is running well, and has an impact on increasing organizational performance. The internal control system in this government regulation is based on the idea that the internal control system is inherent in all activities, is influenced by human resources, and only provides adequate confidence, not absolute confidence (Sembiring, Putri, Sianipar, and Pandapotan, 2023).

4. CONCLUSION

Based on the research results described previously, it shows that good governance, organizational culture, internal control systems and organizational commitment have a significant effect on organizational performance. Furthermore, organizational commitment fully mediates the indirect influence of good governance on organizational performance. Meanwhile, the other two indirect relationships partially influence the mediation relationship. It is also hoped that the results of this research will be able to provide alternative solutions, especially regarding the findings from this research regarding how leaders of government organizations can increase organizational commitment and organizational performance. In general, the findings in this research can also be an important recommendation for managers of government organizations or similar regarding various important indicators to increase the role of employee extra-behavior in carrying out their duties in regional government organizations.

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