



THE INFLUENCE OF GOOD CORPORATE GOVERNANCE PRINCIPLES, INTERNAL CONTROL SYSTEMS, AND ORGANIZATIONAL COMMITMENT ON UPT PERFORMANCE WITH HUMAN RESOURCES COMPETENCE AS A MODERATING VARIABLE IN IMPLEMENTING UNITS TECHNICAL DIRECTOR GENERAL OF RESOURCES AND EQUIPMENT OF POS AND INFORMATICS THROUGHOUT INDONESIA

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Abstract

UPT performance is work performance achieved by UPT in realizing the activity or program targets that have been set at the beginning effectively and efficiently. This study aims to determine the effect of good corporate governance, internal control systems, organizational commitment on UPT performance with human resource competence as a moderating variable in Technical Implementation Units of the Directorate General of Resources and Equipment of Post and Information Technology throughout Indonesia. The population in this study were 35 UPT Directorate General of Resources and Equipment of Post and Information Technology throughout Indonesia. A sample of 140 respondents who are activity managers in each UPT. Sources of data used are primary data and data collection techniques through questionnaires. Data were analyzed using Partial Least Square (PLS). The results of the study show that good corporate governance, internal control systems, organizational commitment, and human resource competence have a significant positive effect on UPT performance. Human resource competence is only able to moderate the effect of organizational commitment on UPT performance, but is unable to moderate the effect of good corporate governance and internal control systems on UPT performance.

Keywords: *Good Corporate Governance, Internal Control System, Organizational Commitment, Competence of Human Resources, and UPT Performance*

1. INTRODUCTION

A good government institution is no doubt judged by the positive or negative impact of its actions on social conditions, either directly or indirectly. The main factor causing the low performance of government agencies is poor financial management. The emergence of issues of corruption, transparency and accountability became the main issues in governance. This phenomenon reflects the poor enforcement of good corporate governance, especially on the principle of accountability (Soukotta & Utami, 2019: 224). Demands for good corporate governance from all levels of society have encouraged continuous improvement from government agencies to achieve good corporate governance. Good corporate governance will not only create a clean and accountable government,

According to Government Regulation no. 101 of 2000, good governance is a government that can develop and establish the principles of professionalism, accountability, transparency, excellent service, democracy, efficiency, effectiveness, rule of law and can be accepted by all

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people. In recent years, good corporate governance (GCG) has become a public concern, with significant studies being conducted in a number of countries (Arora & Sharma, 2016:420).

Good governance means that agencies have carried out effective and efficient management methods which are organizational goals. Governments that have adhered to the principles of good corporate governance are expected to carry out their responsibilities and manage government effectively (Putra & Putra, 2018: 1729).

In order to create good performance, internal control is needed. The function of the internal control system is to maintain performance in an orderly, controlled manner, and carry out healthy practices away from fraud which will lead to practices of corruption, collusion and nepotism (Putri and Hermanto, 2018:2). A similar statement was also conveyed by Syafrion and Azhari (2015: 2) who stated that internal control can help the government to minimize the occurrence of weaknesses, errors and the risk of fraud. According to Sunarmo, et.al., (2018: 10) proper internal control is one of the keys to success in good governance so that government officials can carry out their duties effectively and efficiently and government performance will increase.

Another factor that is considered to affect agency performance is organizational commitment. According to Putri and Hermanto (2018:2) organizational commitment is a form or attitude. Attitudes in the organization are considered important because they influence behavior, and organizational commitment as part of attitude influences various important behaviors for an organization to function effectively. Employees who have high organizational commitment will show good performance. Employees who have high loyalty and loyalty to the organization will have deep involvement in the organization, have less possibility of leaving the organization for another job, and will try to do the best for their organization.

The competence of human resources in a government agency can be used as a benchmark to assess the success of that agency in achieving its goals (Putri, 2019). According to research by Agustini Sih et al., (2020) and Nurhazizal et al., (2019: 89), high and quality HR competencies can assist management, which will certainly affect agency performance in achieving goals.

Measuring government performance is important because measurable performance can build public trust in the government. According to Bastian (2010: 274), agency performance is a description of the level of achievement of the implementation of a program or policy in realizing a goal, mission objectives and organizational vision in the formulation and preparation of strategies.

The implementation of good corporate governance and internal control has been carried out by central agencies, in this case the Ministry of Communication and Information Technology, including the UPT Directorate General of SDPPI. In order for the implementation of bureaucratic reform to proceed in accordance with the direction that has been set, it is necessary to carry out periodic monitoring and evaluation to find out how far the results of its implementation are progressing. Monitoring and evaluation is also intended to provide input in developing action plans for continuous improvement.

The low performance of the UPT which is monitored every 3 (three) months and evaluated every 6 (six) months indicates that the actual performance is not in accordance with the targets that have been set.

The internal control system is expected to be able to provide assurance from the entire process of auditing, reviewing, evaluating, monitoring and other supervisory activities in the implementation of effective and efficient evaluation of activities. Inadequate planning of activities and programs, weak human resource factors could be a number of causes affecting UPT performance. The limited number of human resources that occurred in almost all UPTs at this time resulted in additional responsibilities and double workloads. Other things, it can also be caused by changes/rotations, mutations, regeneration, retirement, or changes in leadership policies for activity managers.



1.1. Research Objectives

The objectives of this research are:

1. To analyze the influence of good corporate governance principles on UPT performance.
2. To analyze the influence of the internal control system on UPT performance.
3. To analyze the effect of organizational commitment on UPT performance.
4. To analyze the effect of human resource competence on UPT performance.
5. To analyze the moderation of human resource competence on the influence of good corporate governance principles on UPT performance.
6. To analyze the moderation of human resource competence on the influence of the internal control system on UPT performance.
7. To analyze the moderation of human resource competence on the effect of organizational commitment on agency performance.

2. LITERATURE REVIEW

2.1. Agency Theory

Kasmir (2014: 11) explains agency theory is the difference in behavior between shareholders and management (agents). A person who is authorized to act on behalf of the giver of the mandate by the owner of the company is known as an agent (shareholder), whereas according to Widasari & Putri (2018), agency theory is a theory that explains a contractual relationship between parties where one party is known as an agent and the other party is known as the principal.

Conflicts of interest between owners and agents can arise as a result of various factors. Conflicts between owners, workers, and managers occur where there is evidence that managers are more likely to prioritize their own interests over organizational goals. Managers mention their self-motivation because of their fluctuating internal motivation. With the addition of asymmetric information between principal and agent, the conflicts they face are increasing. Any worker who works for a company as an agent will have more information about their own capabilities and the capacity of the company as a whole. In addition, as a primary institution, shareholders do not have comprehensive knowledge of the execution cycle and are unable to track daily execution activity.

Understanding good corporate governance begins with an understanding of agency theory, because agency theory predicts that information asymmetry will exist between managers as agents and shareholders as owners. Agency theory becomes a justification for company performance.

Good Corporate Governance which can help companies get better results. To overcome agency difficulties, businesses must align their interests with those of their principals, which requires the implementation of sound corporate governance. The link between agency theory and this research is that good agency performance can be obtained because good agency management practices exist in reality. This is achieved through increased supervision and control of its administration.

2.2. UPT performance

According to Yudhasena and Putri (2019: 441) performance is a term that comes from the word Job Performance or Actual Performance which means work performance or actual achievement achieved by a person. Performance or work performance is the result of work in quality and quantity that is achieved by a person in carrying out his duties in accordance with the responsibilities given to him.

According to Bastian (2010: 274), agency performance is a description of the level of achievement of the implementation of a program or policy in realizing a goal, mission objectives and organizational vision in the formulation and preparation of strategies. According to Government Regulation Number 8 of 2006 concerning financial reporting and performance of

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government agencies, agency performance is the output/result of activities/programs that are to be or have been achieved in relation to the use of the budget with measurable quantity and quality.

In short, it can be concluded that UPT performance is the work performance achieved by UPT in realizing the activity/program targets that have been set at the beginning effectively and efficiently.

2.3. Good Corporate Governance

Good Corporate Governance is a means to regulate and manage company operations, as well as company relations with various stakeholders, in order to increase compliance with regulations by upholding responsibility, transparency, fairness, accountability, and independence (Subarnas & Gunawan, 2019:39). Good Corporate Governance according to Daniri (2014: 5) is a set of structures and processes (rules, systems and procedures) to ensure that the principles of tariffs become a culture, direct and control the company to achieve long-term growth while maintaining a balance of stakeholder interests in accordance with the principles -principles of a healthy corporation and applicable laws and regulations.

Good corporate governance which is based on professional ethics in doing business is a form of acceptance of the importance of a set of regulations to regulate the relationships, functions and interests of various parties. In general, good corporate governance is a set of procedures that balance one another's actions and the selection of managers in the best interest of stakeholders.

3. RESEARCH METHOD

This study aims to examine the effect of the independent variables (good corporate governance, Internal Control System and Organizational Commitment) on the dependent variable (UPT Performance) with the moderating variable (Human Resource Competence) based on quantitative research using SPSS 26.0.0 software and Smart PLS 3.0.

3.1. Population and Sample

In this study, researchers used nonprobability sampling with a purposive sampling method, where sampling was based on certain considerations. According to Rumengan et al., (2019: 58) non-probability sampling is a sampling method in which not all members of a population have the same opportunity to be selected as a sample.

Thus, determining the number of samples in this study amounted to 140 (one hundred and forty) respondents who were activity managers from 35 (thirty five) UPTs spread throughout Indonesia, consisting of Budget User Authorities (KPA), Commitment Making Officers (PPK), Financial Manager, and Activity Manager.

3.2. Data Collection Method

The data collection method used in this study is by distributing questionnaires to respondents.

3.3. Data Quality Test

The data quality test was carried out before testing the hypothesis to determine the consistency and accuracy of the data in the questionnaire. Test the validity and reliability of the instruments in this study were carried out using pre-sampling on 30 samples first. If there is a questionnaire that is still not valid and reliable, it will be repaired and the validity and reliability tests will be repeated.

In this study, researchers conducted a preliminary test/pilot test (pilot test) on 30 respondents using the SPSS 26.0.0 application.

3.4. Validity Test

The validity test is intended to assess the extent to which a measuring instrument can be used as a means of measuring the variable questionnaire statement items in this study. According to

Rumengan, et. al., (2020: 221), validity tests were carried out with the aim of knowing the level of ability of an instrument or data collection tool in uncovering something that is the main target of measurements carried out by researchers. A statement is said to be valid if the value of the cross loading factor is > 0.7 (Ghozali, 2015:42). Validity testing in this study was carried out using the SPSS 26.0.0 application.

3.5. Reliability Test

According to Anuraga et. al., (2017: 258) the reliability test is used to measure the consistency of measuring instruments in measuring concepts or it can also be used to measure the consistency of respondents in answering instruments. The instrument is said to be reliable if one's answer to the statement is consistent or stable from time to time. The aim is to find out whether the research questionnaire used is reliable or reliable. The reliability test is only carried out on statements that have been tested for validity and declared valid.

3.6. Outer Model Testing

This model specifies the relationship between latent variables and their indicators or it can be said that the outer model defines how each indicator relates to its latent variables. Outer model testing consists of Convergent Validity, Discriminant Validity

3.7. Inner Model Testing

The structural model (inner model) is a model that describes the relationship between latent variables (construct) where the relationship between latent variables is based on theory, logic or practical experience observed by previous researchers. The structural model (inner model) is used to measure how far the model's ability to explain the dependent variables (Ghozali, 2015:95). This test consists of Collinearity/Variance Inflation Factor/VIF), Coefficient of Determination (R-Square), and Hypothesis Test.

4. RESULTS AND DISCUSSION

4.1. Sample and Research Respondents

The population in this study were activity managers of 35 UPT Directorate General of SDPPI throughout Indonesia consisting of KPA (Budget User Authorities), PPK (Commitment Making Officials), financial managers and activity managers in each UPT totaling 140 people. Based on the data collected in the study, there were 140 respondent employees, the number of returned questionnaires was 132, of which 130 questionnaires could be processed and 2 questionnaires could not be processed. There were 2 questionnaires that could not be processed because they had more than 1 answer in 1 statement.

4.2. Convergent validity

a. Outer loading

The following is the result of the outer model which shows the outer loading value using the Smart PLS 3.0 analysis tool.

Table 4.1 Final Convergent validity test results

Variable	Indicator	Outer Loading
Good Corporate Governance	X1.1	0.913
	X1.2	0.923
	X1.3	0.853
	X1.4	0.910
	X1.5	0.932
	X1.6	0.927
	X1.7	0.936
	X1.8	0.872
	X1.9	0.855

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	X1.10	0.929
	X1.11	0.908
Internal Control System	X2.1	0.908
	X2.2	0.941
	X2.3	0.928
	X2.5	0.960
	X2.6	0.920
	X2.7	0.944
	X2.8	0.923
	X2.9	0.926
	X2.10	0.932
	X2.11	0.940
	X2.12	0.912
	X2.14	0.841
	X2.15	0.961
	X2.16	0.908
Organizational Commitment	X3.1	0.832
	X3.2	0.781
	X3.3	0.742
	X3.4	0.881
	X3.5	0.784
	X3.7	0.742
	X3.8	0.888
UPT performance	Y. 1	0.895
	Y.2	0.907
	Y.3	0.910
	Y.4	0.915
	Y.5	0.906
	Y.6	0.903
	Y.7	0.892
	Y. 8	0.878
	Y.9	0.702
	Y.10	0.899
Human Resource Competency	Z2	0.691
	Z3	0.798
	Z4	0.678
	Z6	0.770
	Z8	0.886
	Z9	0.795
	Z13	0.918
Z14	0.805	

Source: SmartPLS 3.0 output processed (2022)

From the results of the analysis shown in table 4.12, it shows that as many as 48 items have a value > 0.7, as many as 2 items have a value below 0.7, so they are dropped and re-estimated. These items are Z2 and Z4 with outer loading values of 0.691 and 0.678.

Thus, based on the results of convergent validity testing for good corporate governance variables, internal control systems, organizational commitment, UPT performance and human resource competencies can be said to be valid.

b. Average Variance Extracted(AVE)

To test the outer model for convergent validity, besides using outer loading, it can also be done by looking at the average variance extracted (AVE) value. According to Ghazali (2015:40) the AVE value must be greater than 0.5. This value describes adequate convergent validity and means that one latent variable is able to explain more than half of the variance of its indicators in the average.

Table 4.2 Construct Reliability and Validity values

	Average Variance Extracted (AVE)	Information
X1 (GCG)	0.820	Valid
X2 (SPI)	0.856	Valid
X3 (Organizational Commitment)	0.655	Valid
Y (UPT Performance)	0.779	Valid
Z (Human resource competency)	0.690	Valid

Source: SmartPLS 3.0 output processed (2022)

4.3. Discriminant Validity

Discriminant validity aims to see whether or not an indicator of a construct variable is valid by taking into account the Heteroitt-Monotrait Ratio of Correlation (HTMT) value < 0.90, indicating that the variable has valid discriminant validity (Ghozali, 2015: 40).

Table 4.3 Discriminant Validity Value

	X1 (GCG)	X2 (SPI)	X3 (Organizational Commitment)	Y (UPT Performance)	Information
X1 (GCG)					
X2 (SPI)	0.592				
X3 (Organizational Commitment)	0.524	0.401			
Y (UPT Performance)	0.687	0.602	0.636		Valid
Z (HR Competence)	0.087	0.077	0.169	0.222	Valid

Source: SmartPLS 3.0 output processed (2022)

a. Composite Reliability

Composite Reliability is an index that shows the extent to which a measuring device can be relied upon (Husein, 2015:20). Data with composite reliability > 0.7 means it has high reliability.

Table 4.4 Composite Reliability Value

	Composite Reliability	Information
X1 (GCG)	0.980	Reliable
X2 (SPI)	0.988	Reliable
X3 (Organizational Commitment)	0.930	Reliable
Y (UPT Performance)	0.972	Reliable
Z (Human resource competency)	0.930	Reliable

Source: SmartPLS 3.0 output processed (2022)

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b. Cronbach's Alpha

Composite reliability reliability test can be strengthened with Cronbach's Alpha. According to Ghozali (2015: 40) a variable can be declared reliable or meets Cronbach's alpha if it has a value > 0.7.

Table 4.5 Cronbach's Alpha value

	<i>Cronbach's Alpha</i>
X1 (GCG)	0.978
X2 (SPI)	0.987
X3 (Organizational Commitment)	0.911
Y (UPT Performance)	0.968
Z (Human resource competency)	0.912

Source: SmartPLS output processed (2022)

4.4. Hypothesis Testing

a. Collinearity (Collinearity/Variance Inflation Factor/VIF)

The aim is to prove whether the correlation between latent/construct variables is strong or not. The value used to analyze it is by looking at the Variant Inflation Factor (VIF), where the VIF value > 5.00 means there is a collinearity problem while the VIF value < 5.00 means there is no collinearity problem (Rumengan, et.al, 2019: 172).

Table 4.6 Inner Collinearity Statistics (VIF) Value

	Y (UPT Performance)	Information
X1 (GCG)	1,753	There is no collinearity problem
X2 (SPI)	1,545	There is no collinearity problem
X3 (Organizational Commitment)	1.373	There is no collinearity problem
Z (Human resource competency)	1.012	There is no collinearity problem

Source : Output SmartPLS 3.0 (2022)

b. Coefficient of Determination (R-Square)

The coefficient of determination test was carried out to find out how much the endogenous variables were simultaneously able to explain exogenous variables. The higher the R square value means the better the prediction model of the proposed research model (Ghozali, 2015:67).

Table 4.7 Godness of Fit Measurement Results (R-Square)

	<i>R Square</i>	<i>R Square Adjusted</i>
Y (UPT Performance)	0.675	0.657

Source : Output SmartPLS 3.0 (2022)

Table 4.7 above illustrates that the R-Square value for UPT performance is 0.675. This explains that the ability of good corporate governance variables, internal control systems, organizational commitment, and human resource competencies has an influence of 67.5% on UPT performance variables (Y), while the remaining 32.5% is influenced by other variables that are not tested in this study.



c. Hypothesis testing

Hypothesis testing is carried out based on the results of the inner model test. Structural model testing was carried out using SEM-PLS 3.0 software. This value can be obtained through bootstrapping results. If the p-value < 0.05 , it is stated that there is a significant influence of exogenous variables on endogenous variables.

Table 4.8 Path Coefficients

	Original Sample (O)	T Statistics (O/STDE V)	P Values	Results
X1 (GCG) -> Y (Performance)	0.307	2,966	0.003	Significant
X1*Z -> Y (Performance)	-0.027	0.236	0.814	Not significant
X2 (SPI) -> Y (Performance)	0.446	3,745	0.000	Significant
X2*Z -> Y (Performance)	-0.217	1,937	0.053	Not significant
X3 (Org Commitment) -> Y (Performance)	0.213	2,693	0.007	Significant
X3*Z -> Y (Performance)	0.199	2,472	0.014	Significant
Z (HR Competence) -> Y (Performance)	0.190	2.176	0.030	Significant

Source : Output SmartPLS 3.0 (2022)

Based on the table above, the results of the research hypothesis test are obtained as follows:

1. *Good corporate governance* (X1) with UPT performance (Y) having an original sample value of 0.307 (positive) meaning that an increase in the value of the good corporate governance variable (X1) will be followed by an increase in the UPT performance variable (Y). Good corporate governance (X1) with UPT performance (Y) has a p value of 0.003 < 0.05 with a t statistic of 2.966 > 1.978 .
The results show that good corporate governance (X1) has a positive and significant effect on UPT performance (Y).
2. The internal control system (X2) with UPT performance (Y) has an original sample value of 0.446 (positive) meaning that an increase in the value of the internal control system variable (X2) will be followed by an increase in the UPT performance variable (Y). The internal control system (X2) with UPT performance (Y) has a p value of 0.000 < 0.05 with a t statistic of 3.745 > 1.978 .
The results show that the internal control system (X2) has a positive and significant effect on UPT performance (Y).
3. Organizational commitment (X3) with UPT performance (Y) has an original sample value of 0.213 (positive) meaning that an increase in the value of the organizational commitment variable (X3) will be followed by an increase in the UPT performance variable (Y). Organizational commitment (X3) with UPT performance (Y) has a p value of 0.007 < 0.05 with a t statistic of 2.693 > 1.978 .
The results show that organizational commitment has a positive and significant effect on UPT performance (Y).

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5. CONCLUSIONS AND SUGGESTIONS

5.1. CONCLUSION

Based on the results of data analysis and hypothesis testing, it can be concluded as follows:

1. *Good corporate governance*(X1) has a significant positive effect on the performance of the UPT Directorate General of SDPPI throughout Indonesia.
2. The internal control system has a significant positive effect on the performance of the UPT Directorate General of SDPPI throughout Indonesia.
3. Organizational commitment has a significant positive effect on UPT performance.
4. Human resource competence (Z) has a significant positive effect on the performance of the UPT Directorate General of SDPPI throughout Indonesia.
5. The competence of human resources is not able to strengthen the influence of good corporate governance on the performance of the UPT Directorate General of SDPPI throughout Indonesia.
6. The competence of human resources is not able to strengthen the influence of the internal control system (X2) on the performance of the UPT Directorate General of SDPPI throughout Indonesia.
7. Human resource competence is able to strengthen the influence of organizational commitment on the performance of UPT Directorate General of SDPPI throughout Indonesia.

5.2.SUGGESTIONS

The results of this study are expected to be useful as input for UPT and can motivate future researchers to conduct further research related to UPT performance. The following are some suggestions from researchers:

1. For the Government / UPT, the information generated from this research is expected to be used as material for consideration for the government in providing the widest opportunity for employees to attend various kinds of training related to understanding the principles of good corporate governance in order to improve the performance of UPT, determine the priority of risks that are have been identified and analyzed complete and thorough, and accelerate implementation of program activities so that performance can be of good value every month.
2. It is suggested for future researchers to add to and consider other variables that are thought to influence UPT performance, for example compensation, employee motivation, or organizational culture. In addition, it is recommended to increase the number of research respondents so that the information obtained from the research results can be more represented.

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