Good Governance of City Government: Is it Influenced by Organizational Culture, Government Accounting Standards, and Information Technology, with the Performance of Regional Government Apparatus as a Moderating Variable (In Tegal City OPD)

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ABSTRACT

The aim of this research is to determine the influence of organizational culture, government accounting standards, information technology, and good governance on the performance of regional government officials as moderating variables in the Tegal City Regional Apparatus Organization (OPD). The data were analyzed with SPSS and used multiple regression analysis methodology and interaction tests. The research results prove that organizational culture and government accounting standards influence good governance. However, information technology does not significantly influence good governance. In addition, the performance of regional government officials weakens the relationship between organizational culture and good governance, strengthens government accounting standards and good governance, but is unable to moderate the relationship between information technology and good governance.

Keywords: good governance, organizational culture, government accounting standards, information technology, performance of regional government apparatus

A. INTRODUCTION

Good governance has an important role as a management practice in handling state administration at the administrative, political, and economic levels. Various problems that arise such as monopoly in KKN (Corruption, Collusion, and Nepotism) activities, weak law enforcement, and poor quality of service that causes a shift in authority between the central and regional governments and influencing changes in the reporting and financial management paradigm of regional governments, where OPDs are required to be transparent to the public, so that public accountability can be created that is in line with the goals of *good governance.* (Moenek & Suwanda, 2019:1; Syafrion, 2015) .

The Worldwide Governance Indicators (WGI) revealed that the *good governance index* in Indonesia is still relatively poor or low because it does not reach the estimated value of 2.5 (Kaufmann & Kraay, 2023) . In addition, *good governance* can also be said to be good as seen from its audit opinion. The Tegal City Government has succeeded in achieving an increase in the WTP opinion for four consecutive years, after receiving a WDP opinion in 2017 (IHPS BPK RI, 2023) . Despite the increase, the BPK detected weak internal controls and non-compliance with laws and regulations, such as wasteful payment of additional employee income based on the scarcity of professions, excess payment of honorariums for the implementing team in the Tegal City Government Environment, and excess payment of infrastructure capital expenditure work at OPD (LHP BPK, 2022) .

Organizational culture is considered as a barrier variable that influences *good governance* , including organizational culture, so it is expected to be able to encourage officials to serve the public well (Moenek & Suwanda, 2019; EN Sari, 2012) . The success of *good governance* is also influenced by Government Accounting Standards which can be assessed from the conformity of the preparation of financial reports with SAP and other applicable regulations (Wibowo & Indeswari, 2019) . The existence of information technology can help government administration, such as community participation, transparency, effectiveness and efficiency, responsibility, and accountability (Ikhbaluddin, 2020) . Another factor is the performance of regional government officials which is currently a problem in Indonesia, namely the limited quality of government officials, as evidenced by the many complaints from the public about regional government services so far (Enceng et al., 2008) .

This study extends previous studies, namely Erayanti et al. (2023) concluded the influence of organizational culture and *good* governance; Alfarisi et al. (2020) , government accounting standards have a positive effect on *good governance* ; Fanitra & Junaidi (2020) , information technology has an effect on *good governance* ; Wibowo & Indeswari (2019) and Lestariningrum et al. (2020) , resulting in a positive influence on the performance of local government officials and *good government governance* . This study aims to determine the influence of organizational culture, government accounting standards, and information technology on *good governance* with the performance of local government officials as a moderating variable.

B. RESEARCH METHODS

This study was conducted using quantitative methodology, which comes from primary data by distributing questionnaires to OPD of Tegal City. Using saturated sampling as sampling with 2 respondents in each OPD of Tegal City so that 70 respondents were obtained from a population of 35.

The SPSS v22 program to process data in this study with data analysis methods, namely descriptive statistical tests, validity tests, reliability tests, classical assumption tests such as data normality tests, multicollinearity tests, and heteroscedasticity tests, multiple linear tests, hypothesis tests such as F uii, t tests, determination coefficient tests, and MRA (*Moderated Regression Analysis*) tests.

C. RESULTS AND DISCUSSION

RESULTS

Table 1

Descriptive Statistical Test

	N	Min	Max	Mean	Std. Deviation
BO (X1)	70	29	49	40,10	3,628
SAP (X2)	70	24	40	34,09	3,607
TI (X3)	70	23	40	34,33	3,892
GG (Y)	70	37	50	43,44	4,190
KAP (Z)	70	27	45	37,47	4,242
Valid N	70				

Source: SPSS output results (2024)

The results above indicate that the data is categorized as good because the mean values for organizational culture (X_1), SAP (X_2), information technology (X_3), performance of local government apparatus (Z), and *good governance* (Y) are higher than the standard deviation.

Table 2

Reliability Test

Variabel	*Croncbach Alpha*	Ket
GG (Y)	0,931	Reliabel
BO (X1)	0,916	Reliabel
SAP (X2)	0,917	Reliabel
TI (X3)	0,886	Reliabel
KAP (Z)	0,959	Reliabel

Source:

SPSS output results (2024)

The results above state that all variables obtained *a Crohn's alpha* > 0.70, so they are considered reliable.

Table 3

Normality Test

		Unstandardized Residual
N		70
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	2,94338835
Most Extreme Differences	Absolute	,087
	Positive	,087
	Negative	-,052
Test Statistic		,087
Asymp. Sig. (2-tailed)		,200[c,d]

Source: SPSS output results (2024)

The results above indicate that the data is normally distributed because it produces an asymp.sig value of 0.2 > 0.05.

Table 3

Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Budaya Organisasi	,743	1,347
	Standar Akuntansi Pemerintahan	,430	2,326
	Teknologi Informasi	,661	1,513
	Kinerja Aparatur Pemda	,611	1,638
a. Dependent Variable: Good Governance			

Source: SPSS output results (2024)

The results above prove that all independent variables meet the requirements, namely that there is no multicollinearity because they have a VIF value <10 and a *tolerance value* >0.1.

Table 4

Heteroscedasticity Test

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. e	Beta		
1	(Constant)	7,177	2,744		2,616	,011
	BO (X1)	-,092	,065	-,197	-1,416	,161
	SAP (X2)	,067	,086	,142	,774	,441
	TI (X3)	,008	,064	,019	,126	,900
	KAP (Z)	-,097	,061	-,243	-1,581	,119
a. Dependent Variable: ABS_RES						

Source: SPSS output results (2024)

The results above prove that the regression model of each independent variable in this study does not experience heteroscedasticity because it has a sig value of more than 0.05.

Table 5

Multiple Regression Analysis Test

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	8,445	4,631	
	BO (X1)	,372	,117	,322
	SAP (X2)	,499	,132	,429
	TI (X3)	,089	,117	,083
a. Dependent Variable: Good Governance				

Source: SPSS output results (2024)

The linear regression equation based on the results above is:

GG(Y) = 8.445 + 0.372 X_1+ 0.499 X_2+ 0.089 X_3+ ε

a. The value of α = 8.445 is interpreted as if the independent variable has a value of 0 or constant, then the value of the *good governance variable* (dependent) will remain at 8.445.

b. Value β_1= 0.372, namely the magnitude of the regression coefficient X_1(organizational culture) is positive, so that organizational culture can improve *good governance* .

c. Value β_2= 0.499, namely the magnitude of the regression coefficient X_2(SAP) is positive, so

SAP can improve *good governance* .

d. Value β_3= 0.089, namely the magnitude of the regression coefficient X_3(information technology) is positive, so it can improve *good governance*

Table 6

F Test (Model Feasibility)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	691,715	7	98,816	11,792	,000[b]
	Residual	519,557	62	8,380		
	Total	1211,271	69			
a. Dependent Variable: Good Governance						

Source: SPSS output results (2024)

The results above conclude that all variables, namely organizational culture, government accounting standards, information technology, and local government apparatus performance are worthy of being continued for research because 11.972> 2.74 was obtained and the sig level was 0.00 <0.05.

Table 7

t-Test (Partial)

Model		T	Sig.
1	(Constant)	1,823	,073
	BO (x1)	3,189	,002
	SAP (X2)	3,789	,000
	TI (X3)	,763	,448
a. Dependent Variable: GG			

Source: SPSS output results (2024)

The results above state that organizational culture with a value of t_{hitung}3.189 > 1.997 and sig 0.002 < 0.05, so that organizational culture positively influences *good governance* , so it **$H_1$is accepted .** SAP with a value of t_{hitung}3.789 > 1.997 and sig 0.00 < 0.05, so that SAP positively influences *good governance* , so it **$H_2$is accepted** . Information technology with a value of t_{hitung}0.763 < 1.997 and sig 0.448 < 0.05, so that there is no influence of information technology and *good governance* , so **H_3it is rejected.**

Table 8

Determination Coefficient Test

(*Adjusted R^2*)

(Regression I. Before Moderation)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,696[a]	,484	,461	3,077
a. Predictors: (Constant), TI, BO, SAP				

Source: SPSS output results (2024)

The results above indicate the *adjusted value R^2* organizational culture, technology information, and SAP influence *good governance* by 46.1%, while 53.9% is influenced by other factors or variables outside the model which were not examined in this study.

(After Moderation)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,756[a]	,571	,523	2,895
a. Predictors: (Constant), TI*KAP, BO, SAP, TI, KAP, SAP*KAP, BO*KAP				

Source: SPSS output results (2024)

The results above state that the regression model I to the moderation model has an increase in the determination coefficient value of 6.2% (regression model I is 46.1%). Thus, it is concluded that the variables of organizational culture, information technology, and government accounting standards affect *good governance* by 46.1%, but after the moderation variable is entered into the moderation model equation, the determination coefficient value increases to 0.523 or 52.3%. So that with the presence of moderation variables, it can strengthen the influence of organizational culture variables, information technology, SAP, and *good governance.*

Table 9

MRA test

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Er	Standardized Coefficients Beta
1	(Constant)	22,395	41,527	
	BO (X1)	2,572	,946	2,228
	SAP (X2)	-1,542	,784	-1,328
	TI (X3)	-,977	1,020	-,908
	KAP (Z)	-,297	1,078	-,301
	BO*KAP	-,061	,026	-3,507
	SAP*KAP	,053	,022	3,219
	TI*KAP	,030	,030	1,757
a. D pendent Vari able: Goo d Governance				

Source: SPSS output results (2024)

The results above state the interaction of organizational culture and the performance of local government apparatus with a value of t_{hitung}-2.362 and sig 0.021 <0.05, so it is concluded that the performance of local government apparatus can weaken the relationship between organizational culture and *good governance* , so it **$H_4$is rejected** . The interaction of SAP and the performance of local government apparatus with a value of t_{hitung}2.377 and sig 0.021 <0.05, so it is concluded that the performance of local government apparatus can strengthen the relationship between SAP and *good governance* , so **H_5it is accepted** . The interaction of information technology with the performance of local government apparatus with a value of t_{hitung}1.009 and sig 0.317> 0.05, so it is concluded that the performance of local government apparatus cannot moderate the relationship between SAP and *good governance* , so it **$H_6$is rejected** .

DISCUSSION

1. The Influence of Organizational Culture and *Good Governance*

The first hypothesis (H_1) is accepted, namely that there is a positive relationship between organizational culture and *good governance* , where the value t_{hitung}> $t_{tabel}$is 3.189 > 1.997 with sig. 0.002 < 0.05 and the regression coefficient has a positive value of 0.372.

In relation to the *stewardship theory* of a good and strong organizational culture to produce *good governance* , where cooperative behavior is more beneficial than *individualistic behavior.* (Jefri, 2018) . The implementation of *good governance* will be easier if accompanied by a good organizational culture because it forms the characteristics and how employees behave in carrying out their work or duties in the work environment (Bemidele, 2022; Syafrion, 2015) . The application of cultural values will make it easier to apply work principles, such as in the principles of *good governance* that must be implemented, namely accountability, transparency, *responsiveness,* and *independence* (Situmeang, 2021) . This finding is in line with Erayanti et al. (2023) and Widyasanti & Misra (2023) , namely the influence of organizational culture and *good governance* .

2. The Influence of SAP and *Good Governance*

The second hypothesis (H_2) is accepted, namely that there is a positive relationship between SAP and *good governance* , where the value t_{hitung}> $t_{tabel}$is 3.789 > 1.997 with sig. 0.000 < 0.05 and the SAP regression coefficient has a positive value of 0.499.

In relation to *stewardship theory* , SAP influences *good governance* , where the regional government as *steward* must be trusted to make accountability reports.

finances in accordance with public interest (Mailoor et al., 2017) . Effective SAP implementation by ensuring compliance with established norms can increase accountability and transparency of financial management in the public sector, so that the implementation of *good governance* can run more optimally (Dhiyavani, 2017; Hasana & Hamdani, 2023; Maulana, 2012) . This finding is in line with Wibowo & Indeswari (2019) and Alfarisi et al. (2020) namely that there is an influence of SAP and *good governance* .

3. The Influence of Information Technology and *Good Governance*

The third hypothesis is rejected (H_3) which cannot significantly influence *good governance* in Tegal City OPD, where the value $t_{hitung} < t_{tabel}$ is 0.763 < 1.997 and sig. 0.448> 0.05. Information technology cannot influence *good governance* . *Cyber security* or information systems with weak security are obstacles because they are at risk of data leakage (Budi et al., 2021) . In addition, the lack of professional workers in the technology sector is a factor in the suboptimal application of information technology to realize *good governance.* (Powa et al., 2021; Silitonga, 2021) . This finding is in line with Edinov et al. (2022) , where Services will not run according to the principles of *good governance* if employees do not utilize information technology to improve services.

4. The Influence of Regional Government Apparatus Performance in Moderating Relationship between Organizational Culture and *Good Governance*

The fourth hypothesis (H_4) is rejected, namely that the performance of regional government apparatus weakens the relationship between organizational culture and *good governance* , where the sig value is 0.021 < 0.05 and the regression coefficient between the performance of regional government apparatus and organizational culture has a negative value of -0.061, so that there is a decrease in *good governance* .

The low performance of local government apparatus (incompetent) causes poor quality of service and can weaken the values of organizational culture because the service depends on the ability of service providers to achieve governance in accordance with the principles of *good governance* , which can meet community expectations consistently (Darmawi, 2014) . The lack of initiative in the Tegal City OPD Apparatus both in decision making or carrying out tasks causes the results achieved to be less than optimal and has an impact on implementation of *good governance* (Amri, 2011; Janedi, 2015) .

This finding is consistent with Haura et al. (2019) who explained that there was no influence on the performance of regional government officials and *good governance* due to the many disciplinary violations committed by officials and the lack of awareness of officials in implementing regulations which resulted in low quality officials.

5. The Influence of Regional Government Apparatus Performance in Moderating the

Relationship between SAP and *Good Governance*

The fifth hypothesis (H_5) is accepted, namely the performance of local government apparatus strengthens the relationship between SAP and *good governance* , where the sig value is 0.021 <0.05 and the regression coefficient between the performance of local government apparatus and SAP is negative at 0.053, so that there is an increase in *good governance* . The implementation of SAP is supported by the performance of competent local government apparatus, so that it can maximize the implementation of *good governance* (Mudrikah & Ali, 2020) . Related to the *stewardship theory* , where the local government as a *steward* must provide reciprocity with responsibility for the trust that has been given by the community (*principal*) and improve the performance of local government apparatus in realizing *good government governance* . This is supported by the *human factor* (human implementers) which can be measured from the performance of the local government apparatus itself, which can determine how well *good governance* is implemented. In other words, local governments must act collectively for the benefit of the government (Azzindani & Irwan, 2020; Mailoor et al., 2017) .

This finding is in line with Lestariningrum et al. (2020) who revealed the influence of apparatus performance and *good governance* . If the performance of the apparatus is low, it will result in obstacles in the implementation of *good governance* and vice versa. Because whether or not *good governance* of a government is seen from the performance of its regional government apparatus.

6. The Influence of Regional Government Apparatus Performance in Moderating the Relationship between Information Technology and *Good Governance*

The sixth hypothesis (H_6) is rejected, namely the performance of regional government apparatus does not moderate information technology and *good governance* , where the sig value is 0.317 > 0.05. This shows that the apparatus has not achieved maximum results in carrying out its duties. In theory, the performance of government apparatus is one of the main drivers behind the growth of technological improvements. information because the performance of good, responsive, adaptive, and competent officials will maximize the progress of information technology in influencing the implementation of *good governance* (Dhiyavani, 2017; Nadila & Septiani, 2021; M. Sari et al., 2017) . Factors that hinder local governments in providing services or financial reporting processes are the lack of knowledge of information technology (Silitonga, 2021) . This finding is in line with Haura et al. (2019) who stated that there was no influence on the performance of local government officials and *good governance.*

CONCLUSION

The conclusion based on the analysis results is that organizational culture and government accounting standards affect *good governance* . However, information technology does not significantly affect *good governance* . In addition, the performance of local government apparatus weakens the relationship between organizational culture and *good governance* , strengthens government accounting standards with *good governance* , but is unable to moderate the relationship between information technology and *good governance* . While suggestions for further research include:

a. It is recommended that further research consider several variables that can influence good governance to be used as moderating variables, such as organizational commitment variables, human resources, and other variables.
b. It is also hoped that further research will increase the research sample and it is suggested not to distribute the questionnaire during the accounting and audit period.
c. In order for organizational culture to continue to be implemented well, the government should increase the level of concern among employees so that the implementation of *good governance* can be implemented even better .
d. In order for government accounting standards to be implemented properly, the government needs to increase transparency in financial reports so that realize *good governance* to the maximum.
e. Information Systems In government information technology, security needs to be further improved to reduce the risk of data leaks and the provision of digital services also needs to be improved.
f. To obtain better research results, it is necessary to conduct further tests by adding other independent variables regarding the factors that influence *good governance.*

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