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The Moderating Effect of Good Governance on Drivers of Local Government Performance

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Abstract. This research examines the influence of good governance on organizational commitment, culture, and internal audit in determining local government performance. A survey of 83 officials across 26 agencies in the Surabaya City Government assessed these relationships. Results of moderated regression analysis showed that while organizational commitment did not directly affect performance, good governance moderated the impacts of culture and audit on performance. A strong culture focused on supervision and accountability strengthened by good governance principles enhanced government effectiveness. Internal oversight processes also worked better under good governance to improve performance. The findings highlight the crucial role of good governance in leveraging organizational drivers of public sector performance.

Keywords: good governance, organizational commitment, internal audit, organizational culture, performance of local government organizations.

1. Introduction

Indonesia is a developing country that has the fifth largest population in the world. This ever-increasing population certainly requires good government to serve the entire community. Providing good public services is the government's responsibility, apart from that the government must make it easy for the public to carry out their rights and obligations. The implementation of public services requires the concept of good governance which aims to create public satisfaction and realize efficient, effective, transparent and accountable government performance.

According to the opinion of(Safkaur, Afiah, Poulus, & Dahlan, 2019)which states that good governance must follow the principles of good management, namely transparency, accountability and participation in order to achieve maximum goals, namely the welfare and prosperity of the people and improve government performance, because regional government performance is the most important thing in administering government. . According to the opinion of(Lubis & Hafni, 2017)states that regional governments as the party entrusted with carrying out development and services to the community are obliged to convey accountability for the performance they have achieved. Government officials carry out their authority and responsibility to achieve organizational goals, which will result in good government organizational performance(Lubis & Hafni, 2017). The success of a government organization is the most important element in carrying out various government activities. Many factors influence the performance of regional apparatus such as organizational commitment, internal control, organizational culture and good governance and many more.

Government officialsmust have confidence and loyal commitment in carrying out their duties, this attitude is to achieve organizational goals and have strong ties with government organizations. Organizational commitment is an attitude of government officials that shows individuals have a strong attachment to the organization. In other words, committed employees are employees who have the habit of being relied on, intend to stay in the organization for a long time and devote all their energy to achieving organizational goals. Research from (Hakim et al., 2016) shows that organizational commitment has a positive effect on organizational performance, government officials who have a loyal commitment must have an emotional bond and desire to achieve achievements in their organization so that the performance of government organizations will always increase.

Internal on pSupervision is also an important factor in improving local government performance, budgeting requires supervision so that the budget can be directed and can be implemented according to organizational goals, in other words internal supervision can also help the government achieve its goals by providing systematic discipline.

Another factorthat can influence the performance of government organizations is organizational culture, organizational culture is a perception that is firmly held by all members of an organization which becomes a system or characteristic of the organization(Ozyurt, 2015). The behavioral norms that exist in the organization must be adhered to by all government officials in order to create a productive culture because of the government's organizational culture in order to achieve organizational goals.(Alosani & Al-ansi, 2020)found evidence that organizational culture has an effect on managerial performance, while the internal control system has no effect on managerial performance.

The implementation of good governance has an important role in assessing the performance of local government organizations. The existence of the National Committee for Government Policy (KNKG) states that good governance can make a strategic contribution in improving community welfare, creating a healthy business world, increasing competitiveness, and being very effective. in avoiding corruption deviations.According toPuri & Sujarittanonta, (2016)the results of his research showThe better the implementation of good governance principles, the better the regional government's financial performance. The main characteristic of understanding good governance is an understanding of the principles of good governance. The principles of good governance are a benchmark for government performance. The good and bad of a government can be assessed if it is in contact with all elements of the principles of good governance. There is participation, rule of law, transparency, responsiveness, consensus-oriented, fairness, efficiency, effectiveness, accountability and strategic vision. Public accountability will be realized if government organizations have and implement these characteristics in administering government.

OrganizationRegional apparatus has the task of assisting regional heads and the People's Representative Council in carrying out government affairs as regulated in Government Regulation Number 18 of 2016 concerning Regional Apparatus, so that all implementation of regional apparatus organizational activities must have their performance assessed, so that the assessment of government performance will be highlighted by many party. Regional Apparatus Organizations (OPD) are obliged to achieve organizational goals, so they must be able to account for the use of funds and resources economically, efficiently and effectively in order to create good performance.

Several studies have existed(Ahmad, 2019; Buallay, 2019; Wahyuni-td & Fernando, 2020)explains good governance from different aspects, one of which is from the Sharia side, research conducted by(Wahyuni-td & Fernando, 2020) there are results that explain the direct and indirect influence of good governance and fraud prevention on the performance of zakat institutions, with a theoretical model developed based on stakeholder theory, data collected from Indonesian zakat institutions through a convenience sampling design. Where the total for respondents was 142 data sets analyzed using statistical partial least squares structural equation modeling with software. Research conducted by(Buallay, 2019)Focusing on the differences between conventional and sharia banks, this research aims to examine the relationship between governance and bank operations (return on assets), finance (return on equity) and market performance (Tobin's q). Research conducted by(Ahmed, 2019)has the aim of uncovering the factors inhibiting the development of zakat and waqf in Northern Nigeria, with the aim of providing appropriate solutions.

Study(Kalsi & Kiran, 2015)discusses good governance from the application side of technology where the aim of this paper is to try to find out whether new information and communication technology can make a significant contribution to achieving the goals of good governance, this study identifies the factors responsible for creating a conducive environment for effective and successful implementation of e-governance to achieve good governance and possible obstacles in implementing e-governance applications. Research conducted by (Uddin & Haque, 2020)discuss the role and effectiveness of governance and disaster management institutions at the local level, and to identify existing barriers to the implementation of national policies and Disaster Risk Reduction guidelines at the local community level. From previous research, this provides a point that good governance is very important in various businesses, but the current research focuses on testing and analyzing the impact of implementing good governance on the influence of organizational commitment, organizational culture and internal control on local government performance, where Surabaya city government is one of the implementers of regional autonomy in government organizational activities. Regional apparatus organizations with their respective functions according to the scope of their duties in serving all the interests of society, public trust in the government must be balanced with good performance.

2. Literature Review

StewardshipTheory

The theory underlying this research is stewardship theory, where stewardship theory is a situation that describes managers/government as not being motivated by individual goals, but rather being motivated by results for the benefit of the organization which emphasizes cooperation and collaboration(Keay, 2017; Sundaramurthy & Lewis, 2016). Stewardship theory is based on psychology and sociology which states that stewards (government) are motivated to act in accordance with the wishes or wishes of the organization(Slyke, 2006; Tosi, Brownlee, & Silva, 2003). The management's behavior will not abandon the interests of the organization which is always in harmony with the interests of the organization, the administrators will replace or divert their self-interested behavior into cooperative behavior, because the common interest is achieving goals by upholding the values of togetherness. Administrators are guided by the fact that there is greater satisfaction with cooperative behavior. Organizational success describes maximizing the benefits of the leadership and management group, which means maximizing the interests of individuals in the organization.

Yudianti & Suryandari, (2015) mentioned thatStewardship theory has been applied in public sector accounting research or non-profit organizations where public sector accounting is needed to meet the information needs of both parties, namely managers and actors in order to realize community welfare and be able to be accountable for resource management. Furthermore, stewardship theory states that in controlling government activities, internal monitoring activities need to be carried out so that activities run as expected and provide satisfaction to the community.

Jefri (2018) explained that the government(steward) as a servant is obliged to provide services for the interests of the principal through company performance. Performance improvements result in maximized server utility functionality. In other words, the government as a steward manages resources, while the community as the principal owner of the resources agrees and is jointly responsible for achieving organizational goals. Based on Iskandar (2018) The role of accounting is very necessary for the government in realizing social welfare and accountability for a country's economic development.

There is somethinglevel of achievement of the results of an activity in a government agency according to the opinion Jeffery, (2018) thatGovernment performance will increase if good governance is improved. Good governance which consists of transparency and accountability is the government's obligation as a servant to provide accountability, present, report and disclose all activities to the community as a trustee (principal)(Lohde et al, 2021). The government will also carry out internal supervision so that regional government management can be directed and create trust or strong organizational commitment supported by a good organizational culture to create good governance. It can be said that to carry out this accountability, management (stewards) will mobilize all their skills and abilities in improving the performance of local government organizations(Choi et al, 2016; Heibl, 2015; Piere et al, 2011).

Organizational CommitmentInfluence on Regional Government Performance

Organizational commitment is the existence of an emotional bond that exists in an organization, which can be provided through various things, where this emotional bond has meaning to achieve a performance that can ensure the survival of an organization(Price, 1997;Balasubramanian, 2020).

Organizational commitment is closely related to performance(Rodrigues J & Pinho, 2010), it is clear that this relationship is a bond that includes work engagement, loyalty, and feelings of trust in the values of the organization(Kim, 2015)In other words, organizational commitment is responsibility and a strong desire to carry out tasks and obey the regulations made by the organization(Damri, 2017). Previous research(Baird, Schoch, & Chen, 2012; Obedgiu, Nkurunziza, Simiyu, & Lubogoyi, 2020;Hakim et al., 2016;Meiliza, (2018;Saputra et al., 2014;Award (2019) explains thatThe organizational commitment that has been given to all members in the organization has good feedback, so that the results of organizational commitment can improve performance, in this case the performance of local government.

H1:Organizational commitment has a positive effect on the performance of local government

Organizational cultureinfluence the performance of Regional Government Organizations

Organizational culture can be said to be a habit carried out by people because there are norms that have been passed down or already exist from the founders that existed before or were created by the organization(Al Suwaidi & Rahman, 2019). Organizational culture has a close relationship with organizational performance, in this case the performance of local government organizations according to opinion Sudarsana & Budiasih (2019) that culture will provide identity for an organization and can build greater commitment. Basically, every individual in an organization has a different culture, this is due to the different backgrounds of each individual. However, these differences will merge into one in an organization, so that organizational culture will make a group work together to achieve organizational goals (Bourland-davis, Graham, & Graham, 2017; Palumbo & Douglas, 2024), organizational culture can determine the behavior of each individual in the organization so as to shape the attitudes and behavior of its members

Several previous studies (Anggiriawan & Wirakusuma., 2015;Reni, 2019;Arifin., 2014;Lina, 2014;Aulad et al., 2018) provethat organizational culture influences organizational performance, organizational culture has been implemented well and reflects the norms adopted and has become the basis of reference in organizational activities so that ultimately it has an impact on improving organizational performance.
H2:Organizationculture has a positive effect on local government performance

Internal Control Influences Local Government Performance

Control assystematic efforts to establish performance standards in organizational planning aimed at designing information systems, comparing actual performance with predetermined standards(Davila, Gupta, Palmer, & Palmer, 2018; Elder, Kattelus, & Ward, 1995), determine whether there are irregularities, and take necessary corrective action to ensure that all government resources are used effectively and efficiently. as efficiently as possible to achieve organizational goals(Sofyani, Saleh, & Hasan, 2023). Research conducted by (Bernia et al., 2017;Gadelha & Gouveia, 2023; Reza et al, 2017) definesupervision as a process of inspection activities, namely evaluation, review, monitoring, consultation and socialization of the implementation of organizational activities according to predetermined benchmarks in realizing good governance. Implementation of internal control can produce reliable financial reports, comply with regulations and legislation.

The research that has been done (Yudianti & Suryandari, 2015;Djiloy 2016;Juita, (2014;Halidawati 2014;MV Saputra, (2014) mention there isInternal supervision has a positive effect on the performance of local government organizations, in this case it is necessary to intervene from leaders who must carry out as much supervision as possible.
H3:Internal controllerhas a positive effect on the performance of local government

Good Governance Influence on Regional Government Performance

Good governance has meaning a concept oriented towards public sector development, the government carries out the development of public sector services in order to achieve community satisfaction(Uddin & Haque, 2020). The implementation of good governance is believed to be able to make a strategic contribution in improving the performance of government organizations(Habibullah et al, 2016; Kumkit, Gan, & Hu, 2024).

Indriana & Nasrun, (2019) in his research statedThe influence of good governance on the financial performance of local governments in Pangkajene and Islands Regency where the results show that if good governance is improved it will improve the financial performance of local governments. The results of several previous studies that have been tested include: research from (Astrina, 2016;Widasari & Dwija Putri, 2018;Yudhasena & Putri, 2019; Sunardi et al., 2019) conclude thatgood governance has a positive effect on the performance of government organizations.
H4:Good governancehas a positive effect on the performance of local government

Good Governance Moderates the Influence of Organizational Commitmenton the Performance of Local Government Organizations

Organizational commitment is an ingrained behavior that will always carry out the norms, behavior or activities that have been maintained together so that this will create a strong feeling within oneself without any interference to be forced to carry out a certain behavior.(Kurniati, 2019), the positive things from organizational commitment will improve organizational performance if driven by better organizational governance (Prasetyaningrum & Rukmini, 2020).IfAll government agencies understand good and correct governance, which will encourage positive work attitudes and behavior, so that commitment in carrying out work tasks will be focused on better work results which can then contribute to increased performance. Strong commitment will encourage individuals to be fully committed to working for the organization and take responsibility for their responsibilities. Implementing good governance requires commitment because it will improve the performance of government organizations.(Aluchna, 2009).

Research conducted by (Abor, 2015; Ghabri, 2021) the results of his research showOrganizational commitment influences managerial performance in organizations, according toPrasetyaningrum & Rukmini, (2020)Research conducted by shows a positive thing that organizational commitment has an influence on organizational performance in the Pariaman City government. Government officials who have the confidence to commit to an organization, accompanied by a good understanding of good governance, will also increase organizational performance.

H5: Good governance moderates the influence of organizational commitment onlocal government performance.

Organization Culture Influences Local Government Performance Which is Moderated by Good Governance

Good Governance as the main driver is very important in the delivery of public services in order to improve the performance of government organizations.Putra & Dwiana Putra, (2018) concludethat good governance has a positive effect on the performance of local government in Karangasem Regency.Instead Putri, (2015) foundevidence that organizational culture has a positive impact in building good employee performance, but it can also have a negative impact, namely if organizational culture hinders and is not in line with organizational goals. Organizational culture is a form of organizational values held by individuals in the organization, which can then influence ethical values, assumptions, attitudes and expectations within individuals. The application of organizational culture will form basic attitudes and habits in an organization. Widasari & Dwija Putri, (2018) helda study which concluded that organizational culture has a positive effect on managerial performance. If basic attitudes and habits (organizational culture) are strengthened by an understanding of good governance, it will certainly improve organizational performance.

H6:OrganizationCulture influences local government performance which is moderated by Good Governance.

Good Governance Moderates the Influence of Internal Control on Local Government Performance

Based on the opinion of Syamsir (2014) application of good governance is very important for government organizations in carrying out development and community services, or good governance in organizations must be followed by all government officials so that they are responsible for providing services to the community.(M. Hassan, Haat, & Rahman, 1998). The regional government is the party tasked with carrying out organizational activities by utilizing resources and internal supervisors in each activity implementation(M. Hassan et al., 1998).Research conducted byJuita, (2014) mentioned thatInternal control can be interpreted as assessment and disclosure activities carried out within an organization to evaluate and test the existing internal control system. The implementation of internal control is very important to improve government performance.

Research research by (Saputra, (2014;Yudianti & Suryandari, 2015;Djiloy, 2016) found evidence that internal control influences the performance of government organizations. When the results of previous research examined the influence of good governance on the performance of government organizations, namely Yudhasena & Putri (2019),Widasari & Dwija Putri, (2018),Astrina

(2016)AndSunardi et al., (2019) foundevidence that good governance influences the performance of government organizations. From the results of previous research, it is known that the significance value of the direct influence of good governance on government performance is better than the significance value of internal supervision on the influence of government organizational performance, so it can be said that good governance can strengthen (moderate) the influence of internal supervision on the influence of government organizational performance.
H7:Internal Control influences local government performance which is moderated by Good Governance

Conceptual framework

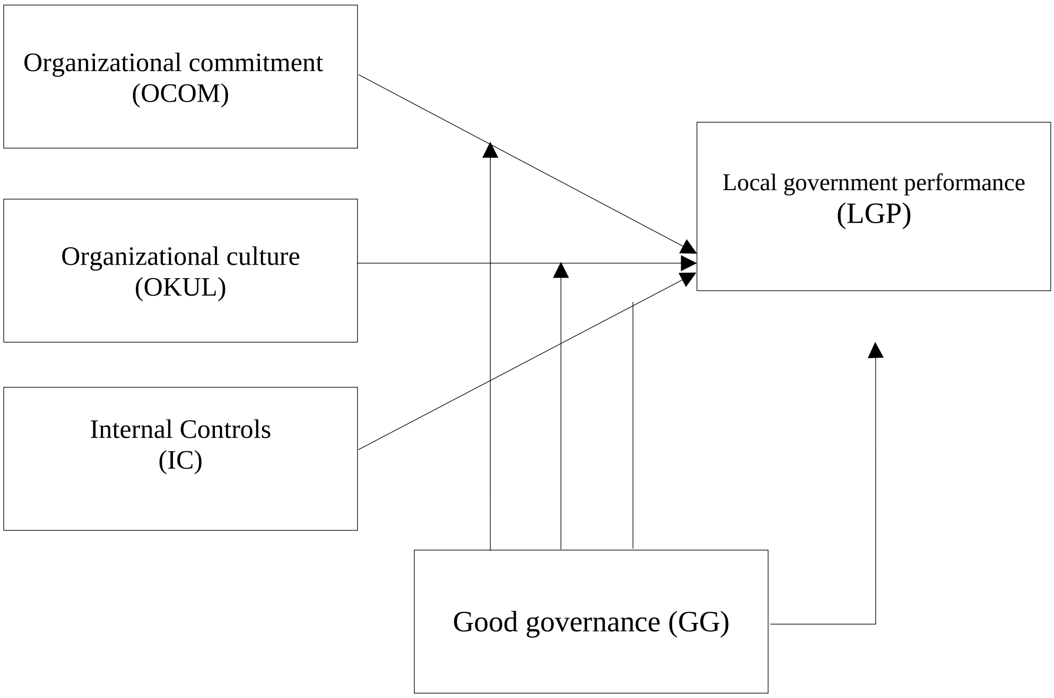

Fig.1: Conceptual Framework

3. Methodology

This research uses a survey method by distributing questionnaires, the questionnaires that have been created are distributed to several points. Questionnaires will be distributed to heads of divisions, heads of subsections and secretariats as well as financial staff of each regional apparatus organization. In other words, each regional apparatus organization (OPD) in the City of Surabaya will distribute 4 questionnaires, so the sample size is 4 totaling 26 agencies/institutions consisting of 4 agencies and 22 agencies. The sampling technique used was purposive sampling.

Table 1. Sample Selection Criteria

NO	Position	Amount
1	HeadAgency or Service (@1 respondent)	26
2	Head of Subdivision/Head of Section (@1 respondent)	26
3	Secretariatand Finance Staff (@2 Respondents)	52
Total		**104**

Source: processed data, 2024

From of the 104 questionnaires distributed/distributed to respondents, only 83 questionnaires were returned to the researchers, so it can be seen that there is a degree of accuracy carried out by the authorities in filling out the questionnaires that have been distributed, it cannot be avoided that there is great accuracy and a commitment that is very inherent in an officer.

Operational Definition of Variables

Table 2. Operational Variables

Variable		Question	Indicator	Data
Independent variable	**Organizational Commitment** (Wulandari, 2013)	1. I feel that the values that I adhere to are very similar to the values that exist in the organization	OCOM1	Ordinal
		2. I feel proud when I tell other people that I am a member of the Sasi organization.	OCOM 2	Ordinal
		3. Ican work well in other organizations as long as the type of work is the same as the type of work in that organization	OCOM 3	Ordinal
		4. ThisThe organization really inspires me to be the best in achieving work achievements.	OCOM 4	Ordinal
		5. II am very excited to spend the remainder of my career with this organization.	OCOM5	Ordinal
		6. Ireally felt as though the problems in this organization were my problems.	OCOM 6	Ordinal
		7. NowRemaining a member of the organization is a necessary thing, according to my wishes	OCOM 7	Ordinal
		8. Heit is difficult for me to leave this organization.	OCOM 8	Ordinal
		9. Correctnow it doesn't feel right for me to abandon my leadership.	OCOM 9	Ordinal
		10. II don't feel right leaving my current organization, even though it would be beneficial	OCOM 10	Ordinal
Independent variable	**Organizational culture** Syamsir, (2014)	1. That Organizational devices are not grouped according to field of work or professional field.	OKUL1	Ordinal
		2. That Collaborative activities of apparatus take priority over individual work.	OKUL 2	Ordinal
		3. That the decisions taken by management greatly influence the performance of its apparatus	OKUL 3	Ordinal
		4. Officerrequired to cooperate with other officials	OKUL 4	Ordinal
		5. Thereare regulations and direct employees in supervising the performance of the apparatus	OKUL 5	Ordinal
		6. Officerdare to take risks in his work	OKUL 6	Ordinal
		7. OfficerThose who have good performance are given rewards apart from factors other than performance	OKUL 7	Ordinal
		8. Thereis the authorities' open attitude towards criticism	OKUL 8	Ordinal

Variable		Question	Indicator	Data
		9. In theIn developing performance results, management places more emphasis on the results rather than the processes used.	OKUL 9	Ordinal
		10. Thereis the supervision of an organization in changing the external environment.	OKUL 10	Ordinal
Independent variable	**Internal control** Saputra, 2014)	1. InternalControl begins by looking at adequate levels of work attendance.	IC1	Ordinal
		2. InternalControl can anticipate or reduce work arrears.	IC2	Ordinal
		3. WithInternal control, every plan prepared by the organization and describing clear objectives that can be realized in employee work activities.	IC3	Ordinal
		4. InternalControls support every task and completion	IC4	Ordinal
		5. WithInternal Control, discipline of government officials can be improved	IC5	Ordinal
		6. Harassingauthority exercised by officers can be prevented through internal supervision	IC6	Ordinal
		7. Fulfillmentabout employee rights. For example, receiving salaries on time and in the appropriate amount.	IC7	Ordinal
		8. InternalControl can reduce the quality and quantity of cases of deviation and misappropriation of duties	IC8	Ordinal
		9. Reducederror rate in the implementation of predetermined tasks	IC9	Ordinal
		10. ThatThe existence of internal controls can speed up the completion of permits and improve services	IC10	Ordinal
		11. InternalControls identify parts of an activity or program	IC11	Ordinal
Moderating Variables	**Good government** Syamsir., (2014)	1. PublicInvolvement in decision making can create good governance.	GG1	Ordinal
		2. ThatThe existence of a strong legal framework is a characteristic of good governance.	GG2	Ordinal
		3. Policymade by a government that is oriented towards the interests of society, can create good governance.	GG3	Ordinal
		4. ThatThe information available is of course a form of government transparency	GG4	Ordinal
		5. Government administratorthose who have responsiveness will create good governance	GG5	Ordinal
		6. LocalThe government is always responsive to the aspirations and interests of the community	GG6	Ordinal
		7. Thatan open government will create good governance.	GG7	Ordinal
		8. GoodGovernance will provide communities with opportunities to improve and maintain their quality of life	GG8	Ordinal
		9. EconomicalEfficient and effective resource management will create good governance.	GG9	Ordinal
		10. Thatimplementing good governance will increase efficiency and effectiveness.	GG10	Ordinal

Variable		Question	Indicator	Data
		11. GovernmentAccountability to the community for every activity will build good governance.	GG11	Ordinal
		12. Goodgovernment does not have to have a far-sighted vision.	GG12	Ordinal
		13. OperationalAn activity is said to be efficient if a work result can be achieved using as few resources as possible.	GG13	Ordinal
Dependent variable	**Local** Government Performance Mahsum., (2013)	1. Availablefunds are used for important activities	LGP1	Ordinal
		2. Therethere is no waste in financing the programs implemented by AreaApparatus Organization	LGP2	Ordinal
		3. Costissued by the Regional Government organization in accordance with the benefits to be obtained	LGP3	Ordinal
		4. ThatThe available staff are in their respective fields	LGP4	Ordinal
		5. Wagesaccepted by Regional Government Organization staff in accordance with the service provided	LGP5	Ordinal
		6. Allactivities of Regional Government Organizations, the costs of activities do not exceed the budgeted costs.	LGP6	Ordinal
		7. ThatThe employees are friendly and polite in providing service.	LGP7	Ordinal
		8. AllRegional Government Organization activities can be achieved in accordance with the specified time limit.	LGP8	Ordinal
		9. SoSo far, goods/services received in accordance with existing work contracts prioritize results rather than process.	LGP9	Ordinal
		10. LocalGovernment Organization Programs can be implemented according to targets	LGP10	Ordinal

Source: processed data, 2024

Data Analysis Techniques

MODEL 1:Linear Regression Analysis

PThe multiple linear regression equation is as follows:

$$LGP = a + \beta_1 OCOM + \beta_2 OCUL + \beta_3 IC + \ \beta_4 GG + e$$

Where :
LGP =Local government performance
OCOM =Organizational commitment
OKUL =Organizational culture
I.C =Internal controls
GG = Good governance

MODEL 2:Moderated Regression Analysis (MRA)

Equalityused for Moderated Regression Analysis (MRA) where good governance moderates the influence of organizational culture, organizational commitment, and internal control on the performance of local government organizations is as follows:

$$LGP = a + \beta_1 OCOM + \beta_2 OCUL + \beta_3 IC + \beta_4 GG + \beta_5 OCOM * GG + \beta_6 OCUL * GG + \beta_7 IC * GG + e$$

Where:

$OCOM * GG$ =Multiplicationvariable between OCOM and GG, which describes the influence GG competency moderating variable on the influence between OCOM AndLGP

OKUL*GG =Multiplicationvariable between OCUL and GG, which describes the influence GG competency moderating variable on the influence between OCUL and LGP

IC*GG =Multiplicationvariable between IC and GG, which describes the influence moderatorGG variable on the influence of IC and LGP

4. Results Of Research and Discussion

DescriptiveStatistic test

The results of the respondents' answers toimplementation of internal control, organizational commitment, organizational culture, good governance, and government organizational performance can be seen in Table 3:

Table 3. Respondent's Answer

No	Construct	Minimum	Maximum	Means
1	Organizational committee(OCOM)	3.77	3.96	3.85
2	Internal controls(IC)	4.06	4.36	4.26
3	Organizational culture(OKUL)	3.30	4.23	3.86
4	Good governance (GG)	3.80	4.60	4.2
5	Local government performance(PLG)	4.08	4.52	4.31

Source: Processed data, 2024

The results in Table 3 show that there is a value that is above 3.00, which means there is a strong understanding between respondents in explaining what is given by the researcher. If this value is considered good, the construct has been able to build an understanding that is appropriate to the existing conditions (Indarti, Solimun, Fernandes, & Hakim, 2017)

Wetness Test

Table 4. Validity Test Results

Number of questions	Pearson Correlation (rcount)				Local government performance	r table	Validity
	Organizational commitment	Organizational culture	Internal controls	Good governance			
1	0.470	0.232	0.704	0.681	0.787	0.260	Valid
2	0.539	0.827	0.667	0.573	0.839		Valid
3	0, 244	0.628	0.790	0.720	0.836		Valid
4	0.612	0.659	0.778	0.668	0.780		Valid

Number of questions	Pearson Correlation (rcount)				Local government performance	r table	Validity
	Organizational commitment	Organizational culture	Internal controls	Good governance			
5	0.705	0.673	0.811	0.628	0760		Valid
6	0.484	0.643	0795	0.294	0.827		Valid
7	0.571	0.733	0.847	0.430	0.782		Valid
8	0.507	0.651	0.841	0.657	0.851		Valid
9	0.392	0.435	0.810	0.368	0.752		Valid
10	0.523	0.579	0.811	0.645	0.743		Valid
11	-	-	0.800	0.601	-		Valid
12	-	-	-	0.306	-		Valid
13	-	-	-	0.606	-		Valid

Based onTable 4 above shows that the r value for each statement on all variables of organizational commitment, organizational culture, internal control, good governance and regional government performance is greater than the r table (0.216) so it can be concluded that the statements on all variables are declared valid. It can be seen that there is something that has been written in a questionnaire that can be understood and understood by all respondents, meaning that what is in the questionnaire represents what has been done so far (Hair et al, 2014).

Reliability Test

On reliability testingThis was done to measure the extent of consistency of questionnaire answers at different times. Reliability test measurements can be determined using Cronbach's Alpha with a reliability coefficient value of > 0.6 indicating that the research instrument is reliable. The reliability test results in Table 5 can be seen as follows.

Table 5. Reliability Test Results

Variable	*Cronbach's Alpha*	Information
Good Governance (GG)	0.771	Reliable
OrganizationCommitment (OCOM)	0.675	Reliable
Internal Control (IC)	0.938	Reliable
OrganizationCulture (OKUL)	0.767	Reliable
Showfrom the Regional Government(PLG)	0.935	Reliable

Source: Processed data, 2024

Based on the results of Table 5 above shows that the Cronbach's Alpha value for the variables good governance, organizational commitment, internal control, organizational culture and regional government organizational performance has a value of > 0.6 so that all data variables can be declared reliable or reliable. The meaning of this is that each construct is said to be capable of becoming a complete construct, that this construct is capable of becoming a reliable factor (Hair, JF, 2010)

Classic Test Results

This researchusing 4 (four) classical assumption tests, namely normality test, multicollinearity test, autocorrelation test and heteroscedasticity test, this needs to be done because to find out the extent to which variables can fulfill the requirements or procedures before entering the next process, after the test is carried out they are declared free from classical assumption test in other words all data is normal, protected from multicollinearity, free from autocorrelation and free from heteroscedasticity (Hair et al, 2014).

Linear Regression Analysis Model 1

LotsLinear regression analysis is used to estimate or see the influence of organizational commitment (OCOM), internal control (IC), and organizational culture (OCUL), good governance (GG) on the performance of local government organizations (PLG). The results of the multiple linear regression analysis test for model 1 are in Table 6.

Results and Discussion

Table 6. ResultsMultiple Linear Regression Analysis Model 1

		Not standardized Coefficient		Standardized Coefficient		
Model		B	Std. Error	Beta	Q	Information
1	(Constant)	-.179	,439		-.408	,685
	OCOM	-.081	,100	-.044	-.817	,417
	I.C	,646	,079	,637	8,176	,000
	OKUL	,172	,070	,155	2,460	.016
	GG	,328	.116	,216	2,833	,006
F count 78.372			Sign = 0.000			
R square. 0.801		Adjusted R Squared = 0.791				

Source:Data processed, 2024

Table 6 shows the results of hypothesis testing (t test) model 1, with the formula

$$\mathbf{PLG} = -0.179 - 0.081\mathbf{OCOM} + 0.172\mathbf{OCUL} + 0.646\mathbf{IC} + 0.328\mathbf{GG} + e$$

Resultscan be explained as follows:

Based on Table 6 above shows the calculated F value of 78.372 with a significance level of 0.000 or <0.05 so that regression model 1 used in this research is feasible and can meet the feasibility test criteria. Table 6 above also shows the results of the coefficient of determination test for model 1. The research results show that the R square (R2) value obtained in this study was 0.801 or 80.10% and the customized R Square was 0.791 (79.1%), these results show that The performance of local government organizations is influenced by good governance, organizational commitment, internal supervision and organizational culture by 79.1%, and the remaining 20.90% is influenced by other variables that have not been examined in this research or other variables outside the model.

Organizational commitment to local government performance

WhenThe results of the hypothesis test can be explained as follows: Based on the results of hypothesis testing (t test) in Table 6, it shows that organizational commitment (OCOM) has a significance value of 0.417 with a calculated value of -0.817. The significance value of 0.417 is greater than the acceptable error rate of 0.05, this shows that the organizational commitment variable has no effect on the performance of local government organizations. Thus, H1 states that organizational commitment has a positive effect on the performance of local government organizations, this is in accordance with existing research(Chen & Silverthorne, 2005; MM Hassan, 2022; Oyewobi, Oke, Adeneye, & Jimoh, 2019).

The research results show that organizational commitment has no effect on the performance of local government organizations. Thus, H1 which states that organizational commitment has a positive effect on the performance of local government organizations is rejected. The reasons for rejecting the hypothesis can be explained by looking at the questionnaire data, especially the statement items about organizational commitment. The average respondent's organizational commitment statement item was answered with an average value of 3.37 or it can be interpreted that the average respondent's response gave a neutral value. So it can be interpreted that the majority of respondents chose not to take sides in doing so. The results of this research strengthen the research conducted bySetyadi & Sriekaningsih, (2015), (Aulia (2021),Bodroastuti & Ruliaji, (2016), And Sarmawa et al., (2015) which states that organizational commitment has no effect on the performance of government organizations.

Organizational culture on local government performance

Organizational culture(OCUL) has a significance value of 0.016 with a calculated value of 2.460. The significance value of 0.016 is smaller than the acceptable error level of 0.05. This shows that organizational culture variables have a positive effect on the performance of local government organizations where this research was taken at Regional Government Organizations in the City of Surabaya. Thus, H2, which states that organizational culture has a positive effect on the performance of local government organizations, is accepted(Sanda & Kuada, 2016; Sang, Xia, Ni, Wang, & Wang, 2020; Setiawan, 2020).

The research results show that organizational culture has a positive effect on the performance of local government organizations. Thus, H2, which states that organizational culture has a positive effect on the performance of local government organizations, is accepted. The results state that the more organizational culture is implemented in an organization, the performance of local government organizations will increase. Organizational culture is needed in an organization as a norm in thinking and acting which will later influence the behavior and way of working of organizational apparatus so that organizational goals will be achieved. A strong culture such as regulations and direct supervision in monitoring performance can produce great performance and achievements for an individual, and can prevent individuals from committing fraud in the organization. The results of this research confirm the stewardship theory which assumes that the government as a service provider prioritizes collective interests above private interests, and is willing to serve the community (principals) as well as possible and is used as the basis for organizational culture.

The results of this study support researchAulad et al (2018),Anggiriawan & Wirakusuma, (2015),Arifin, (2014),Reni, (2019),Lina, (2014) which states that organizational culture has a positive and significant effect on the performance of government organizations. This shows that increasing the application of organizational culture will also improve local government performance.

Internal control of local government performance

Internal controls(IC) has a significance value of 0.000 with a calculated value of 8.176. A significance value of 0.000 is smaller than the acceptable error level of 0.05. This shows that the internal control variable has a positive effect on the performance of local government organizations. Thus, H3 which states that internal supervision has a positive effect on the performance of local government organizations is accepted(Madawaki, 2021; Nartey & Aboagye-otchere, 2022; Passetti & Testa, 2020).

The research results show that internal control has a positive effect on the performance of local government organizations. Thus, H3 which states that internal supervision has a positive effect on the performance of local government organizations is accepted. These results indicate that the higher the internal control of an organization, the greater the performance of local government organizations. Internal control provides adequate assurance that an activity has been carried out in accordance with established rules or standards, thereby creating organizational discipline. If internal supervision is carried out as well as possible, the implementation of activities can be directed and achieve the goals that have been planned together. These results also support the stewardship theory which assumes that the government as a steward who continues to focus on supervising its members will be able to produce better performance. The existence of good internal control allows the organization to provide better and more relevant accountability, thereby increasing principal satisfaction and trust.

The results of this research are in line with previous research conducted byHalidawati, (2014), Yudianti & Suryandari, (2015),Saputra, (2014), AndDjiloy, (2016),which concludes that the implementation of internal supervision has a positive effect on the performance of government organizations.

Good governance on local government performance

MarkThe significance of good governance is 0.006 with a calculated value of 2.833. The significance value is 0.006 <0.05. These results mean that good governance has a positive effect on the performance of Surabaya City regional government organizations. Thus, H4 which states that good governance has a positive effect on the performance of local government organizations is accepted(Alajmi & Worthington, 2022; Lefebvre, Parent, Taks, Naraine, & Hoye, 2023).

The research results show that good governance has a positive effect on the performance of local government organizations. Thus, H4 which states that good governance has a positive effect on the performance of local government organizations is accepted. These results show that the higher the good governance in an organization, the performance of local government organizations will increase. Good governance is closely related to the performance of local government organizations as a benchmark in achieving the goals and objectives of services to the community. The results of this research also support the Steawardship theory which assumes that the government as a steward will fulfill the wishes of the school principal (community) to achieve common goals by implementing the principles of good governance. Community satisfaction is an indicator of increasing government performance, so it is hoped that by increasing the implementation of good governance, community satisfaction will be achieved which will ultimately improve regional government performance.

The results of this study support this researchIndriana & Nasrun, (2019),Widasari & Dwija Putri, (2018),Sunardi et al., (2019),Astrina, (2016), AndYudhasena & Putri, (2019) who found evidence that good governance has a positive effect on the performance of government organizations.

Moderated Regression Analysis (Model 2)

Below are presented the resultstesting multiple linear regression analysis model 2 which can be seen in Table 7

Table 7. ResultsMultiple Linear Regression Analysis Model2

Variable	B	Q	signature
(Constant)	-.087	-.121	,904
OCOM	-.120	-1,176	,243
I.C	-.859	-1,295	,199
OKUL	1,886	2,488	,015
GG	,258	,1,545	.127
OCOM*GG	.024	1,610	,112
IC*GG	,374	2,300	.024
OKUL*GG	-.425	-2,276	.026
F count = 48.028. Sign = 0.000			
R Square = 0.818. Adjusted R Squared = 0.801			

Source:data processed, 2024

In Table 7shows the results of hypothesis testing (t-test) model 2, with the formula

$$PLG = -0.087 - 0.120\mathbf{OCOM} + 1.89\mathbf{OCUL} - 0.859\mathbf{PI} + 0.258\mathbf{GG} + 0.024\mathbf{OCOM} * \mathbf{GG} - 0.425\mathbf{OCUL} * \mathbf{GG} + 0.374\mathbf{PI} * \mathbf{GG} + e$$

Based on Table 7 above shows the calculated F value of 48.028 with a significance level of 0.000 or <0.05 so that the regression model 2 used in this research is feasible and can meet the model feasibility testing criteria.

Table 6above also shows the results of the coefficient of determination test for model 1. The results of the research show that the R square (R2) value obtained in this study is 0.818 or 81.8% and the customized R Square is 0.801 (80.1%), these results indicate that the organization's performance Regional government is influenced by good governance, organizational commitment, internal supervision and organizational culture by 80.1%, and the remaining 19.90% is influenced by other variables that have not been examined in this research or other variables outside the model. When compared with model 1, the ability to explain the independent variable towards the dependent variable is greater, this means that good governance can be a moderating variable.

Good governance moderates the influence of organizational commitment on local government performance

Based onThe results of the hypothesis test (t test) in Table 7 show that the significance value of the interaction between organizational commitment and good governance (OCOM*GG) is 0.112 with a calculated value of 1.610. The significance value is 1.610 > acceptable error level of 0.05. This shows that good governance cannot moderate the influence of organizational commitment on the performance of local government organizations. Thus, H5 which states that good governance is able to moderate the influence of organizational commitment on the performance of local government organizations is rejected, which is contrary to the results of previous research (Alajmi & Worthington, 2022; Lefebvre et al., 2023).

The research results show that Good Governance cannot moderate the influence of Organizational Commitment on the performance of local government organizations. Thus, H5 which states that good governance is able to moderate the influence of organizational commitment on the performance of local government organizations is rejected. These results indicate that Good Governance cannot encourage/strengthen the implementation of organizational commitment to achieving organizational performance.

Based on Siwambudi et al., (2017),Lack of employee commitment is characterized by decreased interaction between employees due to a lack of appreciation for employees who excel, promotions that do not comply with regulations, income received that does not match workload, and a work environment that is not conducive. to support employees in their work so that employees' abilities are not utilized optimally. Therefore, no matter how good the implementation of governance, if it is not accompanied by the implementation of organizational commitment, it will not affect organizational performance.

Good governance moderates organizational culture on local government performance

MarkThe significance of the interaction between organizational culture and good governance (OCUL*GG) is 0.026 with a calculated value of -2.276. The significance value is 0.026 <acceptable error level of 0.05, this shows that good governance can moderate by weakening the influence of organizational culture on the performance of local government organizations. Thus, H6 which states that good governance is able to moderate the influence of organizational culture on the performance of local government organizations is accepted(Brinkerhoff & Johnson, 2009; Jurnali, 2015). The research results show that good governance can moderate by weakening the influence of organizational culture on the performance of local government organizations. Thus, H6 which states that good governance is able to moderate the influence of organizational culture on the performance of local government

organizations is accepted. These results indicate that the implementation of good governance in an organization can encourage the influence of organizational culture in the form of daily habits on the performance of local government organizations. The implementation of good governance as demonstrated by tightening supervision will encourage habits or a kind of routine implemented by an organization (organizational culture) towards improving organizational performance.

Organizational culture is an important factor in determining the success of an organization, therefore, if organizational culture is strengthened by monitoring the elements of good governance, it is hoped that each individual member of the organization will have a far-sighted vision to achieve organizational goals. In other words, the application of good governance principles will influence the implementation of a positive organizational culture to achieve increased organizational performance. This is related to stewardship theory which assumes that steward behavior will not leave the organization because stewards will try to achieve organizational goals by applying the principles of good governance.

StudyWidasari & Dwija Putri, (2018);Anggiriawan & Wirakusuma, (2015),which concludes that good governance can moderate the influence of organizational culture on the performance of local government organizations. Hidayat et al., (2014:2) state that culture can come from a leader which is then embraced and followed by his followers. This culture is closely related to the values and norms adhered to and applied by employees in carrying out their work. A strong culture is the foundation of an organization's performance. If there is a culture that is not conducive in an organization, it can affect employees in carrying out their activities and have a direct impact on organizational performance. Therefore, there is a need for support for the implementation of good governance, which is a monitoring mechanism for the implementation of company activities and is one of the important variables in achieving the performance of government organizations.

Good governance moderates internal control of local government performance

Finally, the significance value of the interaction between internal supervision and good governance (IC*GG) is 0.024 with a calculated value of 2.300. The significance value is 0.024 <0.05. This shows that good governance can moderate by strengthening the influence of internal control on the performance of local government organizations. Thus, H7 which states that good governance moderates the influence of internal control on the performance of local government organizations is accepted(Brinkerhoff & Johnson, 2009; Jurnali, 2015).

The research results show that Good Governance can strengthen the influence of internal supervision on the performance of local government organizations. Thus, H7 which states that good governance moderates the influence of internal supervision on the performance of local government organizations is accepted. These results indicate that the implementation of good organizational governance can have an impact on internal control on the performance of local government organizations. The results show that good governance includes all mechanisms, processes and institutions used by citizens and communities to express their interests, exercise legal rights, fulfill obligations and bridge differences between them. Therefore, if good governance is implemented well, internal control (supervision) will also be implemented so that it will have an impact on improving the performance of local government organizations.

The results of this study are in line with Habibie (2013),Kawedar et al., (2019) who found evidence that the internal control system had a significant positive effect on the implementation of good governance.

Internal control carried out continuously and continuously can function as a tool for evaluating and monitoring problems that hinder financial performance. The evaluation results can be used as a basis for planning income and expenditure budgets for the coming year and financial managers can make improvements as soon as possible so that financial performance targets can be achieved. Monitoring good internal governance mechanisms will help create rapid progress in local government organizations. In other words, the results of the research state that the implementation of good governance, the implementation of internal control is getting better, which of course has an impact on improving the performance of government organizations. This research also confirms the stewardship theory which assumes that increased organizational performance is caused by managers as stewards who carry out supervision by monitoring and controlling well for the goals of their organization.

5. Discussion

Theoretical Implications

This research discusses, tests and analyzes several components related to organizational commitment, organizational culture, internal control, good governance and local government performance. Of course the results of this research will contribute to the development of existing theories, in this case cultural theory, behavior and motivation theory. It is important to understand and apply culture in everyday life, not only in an organization, so that the existence of a good culture in the organization will certainly have an impact on good performance as well. This has an important implication for this research that culture and organization are components that must be given special attention.

Practical implications

It is hoped that the results of this research will become a role model for local governments, especially in the capital city of Surabaya, that in order for good performance to survive and continue, there needs to be intervention from members of the organization, in this case all existing officials. Officials in local government need to understand and implement that the existence and success of organizational performance, which in this case also involves intervention from existing officials, organizational commitment, internal control and the existence of a good culture will certainly accelerate the achievement of good performance. It is hoped that of course it will be in accordance with the vision and mission.

6. Conclusions, Limitations and Recommendations

Conclusion

The aim of the research is to test and analyze the influence of organizational commitment, organizational culture and internal control on the performance of government organizations which is moderated by good governance. There are comprehensive research results that show in the 1st hypothesis that organizational commitment has no negative effect on the performance of government organizations. 2nd hypothesis. that internal control has a positive effect on the performance of government organizations. The third hypothesis is that organizational culture has a positive effect on the performance of government organizations, the fourth hypothesis is that good governance has a positive effect on the performance of government organizations. 5th hypothesis. That good governance cannot moderate the influence of organizational commitment on the performance of government organizations. Hypothesis 6 is that good governance can moderate by strengthening the influence of internal control on the performance of government organizations. The 7th hypothesis is that good governance moderates by weakening the influence of organizational culture on the performance of government organizations. So it is hoped that these results will be interesting.

Limitations

The limitations of this research are that the number of respondents obtained from the scope of this research was carried out in the City OPD and the number of samples obtained was not very large, but still met the assumption requirements.

Future Research

Suggestions that can be given from this research are as follows: 1. It is hoped that further research can expand the research object to a wider scope, for example in several provinces in Indonesia, so that it can increase generalization capabilities in showing the performance of government organizations as a whole; 2. Future researchers are expected to consider other variables that can influence the performance of government organizations such as budgeting participation, quality of human resources, functional supervision, implementation of accounting information systems and others, in order to increase the coefficient of determination.

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