

The Effect Of Good Governance And Accounting Information Systems On Organizational Performance With Organizational Culture As A Moderation Variable

(Case Study at the Bekasi City Population and Civil Registration Office)

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Abstract

This study aims to determine the influence of the implementation of Good Governance and Accounting Information System on Organizational Performance with Organizational Culture as a moderation variable in the Department of Population and Civil Registration City of Bekasi. This research is quantitative research. With a descriptive approach. Primary data collection is done by disseminating questionnaires to employees of the financial and accounting department at the Department of Population and Civil Registration City of Bekasi. Data analysis was conducted using Partial Least Square-Structural Equation Modeling (PLS-SEM) model through SmartPLS 3.0 software. The results showed that (1) Good Governance negatively affects organizational performance; (2) Accounting Information System positively affects Organizational Performance; (3) Organizational Culture moderates negatively the influence of Good Governance on Organizational Performance; (4) Organizational Culture positively moderates the influence of Accounting Information System on Organizational Performance.

Keywords: *Good Governance, Accounting Information Systems, Organizational Performance, Organizational Culture.*

Date of Submission: 20-11-2021

Date of Acceptance: 04-12-2021

I. Preliminary

Indonesian public sector organizations have experienced remarkable development recently. The government is required to be able to carry out the transformation of the existing government system. One of them is implementing broad, correct and responsible regional autonomy. The existence of regional autonomy is a form of community demand for economic justice that they have received so far. This matter was confirmed by the issuance of Law Number 22 of 1999 concerning Regional Autonomy and Law Number 25 of 1999 concerning Financial Balance between the Central Government and Regional Governments. The law is expected to bring about fundamental changes to the financial system of the central and local governments.

However, from one phenomenon that occurred, according to Vitorio Mantalean from the old kompas.com 2019 the emergence of criticism for the Bekasi city government which was considered not transparent about the regional treasury, residents and council members did not know for sure about the amount of budget absorption and the amount of regional income. Law Number 17 of 2003 concerning State Finances, which is supported by Government Regulation Number 8 of 2006 regarding financial reporting and the performance of government agencies, emphasizes that in financial reporting, information on the performance of government agencies must be submitted, namely the achievements achieved by budget users relating to budget that has been realized (Kurniawan 2013:2). This is in line with the view of Mardiasmo (2002: 37) which not only requires local governments to report to the central government,

The performance of a public organization itself is a measure of achievement in managing and operating an organization that handles all matters that have been completed by the organization within a certain period of time. Public sector performance measures are important to apply because they can be used as a reference in formulating organizational performance so that it can be better in the next period. According to Aisyah and Safitri (2014) explain the benefits of improving performance, namely by achieving a better decision-making process, increasing operational efficiency and increasing services to the public through the implementation of

Good Governance. In addition, according to the opinion (Ambarwati, 2013) Organizations that apply good governance practices have tried to minimize the risk of wrong or self-serving decisions to improve performance. Good Governance itself is defined as the implementation of good governance in organizations based on professional ethics in doing business or work (Azlina and Amelia, 2014: 35). Research on Good Governance provides clear evidence that Good Governance is an important factor related to the performance of an organization (Setyawan and Dwija Putri, 2013). Thus, there is a relationship between the implementation of Good Governance on the effectiveness of Organizational Performance. Research on Good Governance provides clear evidence that Good Governance is an important factor related to the performance of an organization (Setyawan and Dwija Putri, 2013). Thus, there is a relationship between the implementation of Good Governance on the effectiveness of Organizational Performance.

In addition, in improving the performance of a public organization, the accounting information system owned must also be effective. It is known that the Accounting Information System was created to facilitate the work of an organization to process accounting data that will be taken into consideration in making an organization's decision (dharmaningsih et al. 2017). The application of Accounting Information System technology provides

Based on the above background, the objectives of this study are as follows: (1) To examine and analyze the effect of Good Governance on Organizational Performance. (2) To test and analyze the effect of Accounting Information Systems on Organizational Performance. (3) To test and analyze the effect of Good Governance on Organizational Performance with Organizational Culture as a moderating variable. (4) To test and analyze the effect of Accounting Information Systems on Organizational Performance with Organizational Culture as a moderating variable.

II. Hypotheses Development

Good governance effect on Organizational Performance.

Good governance is good governance based on professional ethics in working in an organization. Many people already understand things in assessing the performance of government officials, one of which is the demand for transparency and accountability for the performance of government officials (Yudhasena et al. 2019). In addition, according to Yudhasena et al. (2019) states that the practice of Good Governance implemented by an organization is one of the organization's efforts to improve government performance by minimizing the risk of wrong decisions or those that only benefit individuals. This proves that in developing the performance of an organization it is necessary to apply the principles of Good Governance that are implemented properly. In a study conducted by Yudhasena et al. (2019) which concludes that Good Governance has a positive effect on the effectiveness of government organizational performance. The positive influence in this study shows that the better the implementation of Good Governance, the better the resulting organizational performance. On this basis, the hypothesis that can be formulated as follows:

H1: Good Governance has a positive effect on Organizational Performance.

Accounting Information Systems affect Organizational Performance.

The development of information technology is not only utilized by business organizations but also by public sector organizations, including government. Jurnal and Supomo (2002:215) state that behavior in the use of technology as a form of completing tasks is influenced by how the information technology is utilized as much as possible. Quality information will certainly affect the right decision making and will have an impact on the continuity of an organization (Wiguna, 2016). Based on research conducted by Wiguna (2016), it shows that the accounting information system has a significant effect on organizational performance. This is in accordance with research conducted by Dharmaningsih et al. (2017) which concludes that there is a positive influence of the Accounting Information System on Organizational Performance. This means that the increasing progress of the application of accounting information systems can support the resulting organizational performance. On this basis, the hypothesis that can be formulated as follows:

H2: Accounting Information System has a positive effect on Organizational Performance

Organizational Culture moderates the influence of Good Governance on Organizational Performance.

According to Yusnandar (2020) Organizational Culture is a value system that is believed, studied, implemented and developed continuously by all members of the organization to serve as an adhesive system, and serve as a guide to behavior within the organization in order to achieve the planned goals. Good Governance itself is related to cultural values in the organization, where Organizational Culture that is implemented properly will later affect employee behavior, with the support and maintenance of employees it will strengthen the

dimensions of Good Governance applied in an organization, while improving employee performance and will ultimately have an impact on Organizational Performance (Anugerah, 2019). Based on research conducted by Anugerah (2019), it is concluded that Organizational Culture strengthens the influence of Good Governance on Organizational Performance. This proves that if the Organizational Culture is implemented optimally, it will cause the implementation of Good Governance to be stronger to improve Organizational Performance. On the basis of this research, the hypothesis that can be formulated is as follows:

H3 : Organizational Culture positively moderates the influence of Good Governance on Organizational Performance

Organizational Culture moderates the influence of Accounting Information Systems on Organizational Performance.

Organizational culture can also affect the success in implementing accounting information systems. According to Azhar (2008), several changes in organizational culture occur because of the presence of computer technology. This change in information systems forces employees to carry out different activities than usual, because it forces employees to make every effort to make the old information system afloat. This is in accordance with the results of research conducted by Sari (2018) that organizational culture affects the implementation of accounting information systems. A good organizational culture is a description of the advantages of the agency itself, seen from the increase in Organizational Performance which will later be influenced by the implementation of an optimal Accounting Information System that helps produce financial information for interested parties. This is in accordance with the results of research conducted by Wiguna et al. (2016) that the Accounting Information System moderated by Organizational Culture has a positive effect on Organizational Performance. This means that the positive influence in this study shows that the higher the applied organizational culture can affect the use of accounting information systems for the better in improving organizational performance. On the basis of this research, the hypothesis that can be formulated is as follows: (2016) that the Accounting Information System moderated by Organizational Culture has a positive effect on Organizational Performance. This means that the positive influence in this study shows that the higher the applied organizational culture can affect the use of accounting information systems for the better in improving organizational performance. On the basis of this research, the hypothesis that can be formulated is as follows: (2016) that the Accounting Information System moderated by Organizational Culture has a positive effect on Organizational Performance. This means that the positive influence in this study shows that the higher the applied organizational culture can affect the use of accounting information systems for the better in improving organizational performance. On the basis of this research, the hypothesis that can be formulated is as follows:

H4 : Organizational Culture positively moderates the influence of Accounting Information Systems on Organizational Performance

III. Research Methods

The type of research used in this research is quantitative with a descriptive approach. The data source of this research is primary data which is measured by measuring instrument in the form of a questionnaire made based on indicators on each variable used. This study uses a Likert scale type ranging from 1 to 6. The criteria used include: the answer strongly agrees with a score of 6; strongly agree to get a score of 5; agree to get a score of 4; disagree got a score of 3; strongly disagree got a score of 2; and the answer strongly disagree once got a score of 1 (Chang, 1994). According to Chomeya (2010), the 6 Likert scale produces much better reliability than the 5 Likert scale. Sampling in this study used a sampling technique, namely non-probability sampling. The type of method chosen is accidental sampling, which is a technique of determining the sample based on chance, that is, anyone who coincidentally meets the researcher can be used as a sample, if it is seen that he is indeed a suitable source of data (Sugiyono, 2014:85). Where the sample was taken from the category of employees of the finance and accounting department at the Bekasi City Population and Civil Registration Office.

The analytical method used in testing the research hypothesis is structural equation modeling (SEM), which examines the structure of the relationship expressed in a series of equations. In this study, the SEM method used is Partial Least Square (PLS). Partial Least Square (PLS) is also called soft SEM, because the assumptions required are very few compared to Covariance based SEM. PLS is a powerful analytical method (Ghozali, 2015), because it is not based on many assumptions. For example: the data must be normally distributed, the sample does not have to be large. Besides being used to confirm theory, PLS can also be used to explain whether there is a relationship between latent variables. PLS can simultaneously analyze the construct formed with reflective and formative indicators. Evaluation of the measurement model is carried out on two models, namely the outer model and the inner model. Hypothesis testing can be accepted or should be rejected statistically by comparing the T-table and T-statistic values. If the T-statistic is higher than the T-table value, it means that the hypothesis is supported or accepted and vice versa. In this study, the 95% confidence level was used (95 percent negligent) so the T-table value for the hypothesis was > 1.960 (Laksono, 2019).

a. **Variable Operation**

Good governance (X1)

According to Azlim et al. (2012) the implementation of Good Governance is a form of government responsibility through the realization of plans, goals, targets of a program that has been planned so that the government's goals can be realized to the fullest. The indicators in the Good Governance variable adopt the research of Azlim et al. (2012) namely transparency, participation, accountability.

Accounting Information System (X2)

According to Saputra (2015:7) Accounting Information System is a collection of various resources created to convert data into information either manually or computerized that is used by interested parties for decision making in an organization. According to Saputra (2015) there are six indicators in the accounting information system including efficiency, economy, effectiveness, transparency, accountability and auditable.

Organizational Performance (Y)

Organizational Performance, which is a description of the results obtained from the implementation of an activity, program and policy carried out in order to realize organizational goals, objectives and plans in strategic planning (strategic planning) of an organization (Arifin, 2014:41). Furthermore, Arifin (2014) explained that indicators of organizational performance variables include implementing tasks effectively and efficiently, providing quality services, achieving goals, appreciation to employees, quality improvement, problem solving and organizational management with the latest concepts.

Organizational Culture (M)

Organizational culture can be defined as the assumptions that underlie organizational policies in the rules of the game to get along, and the feelings brought about by the physical preparation of the organization (Vecchio, 1995: 618) in Arifin (2014). Indicators of organizational culture adopt research by Robert P. Vecchio (1995) in Arifin (2014) including the relationship with the organization's work environment, the nature of human activities, the nature of reliability and truth, the nature of relationships between humans.

IV. Results And Discussion

Results of the Measurement Model (Outer Model)

There are two criteria of this research in the use of data analysis techniques with SmartPLS to assess the outer model, namely Convergent Validity and Composite Reliability. Convergent validity of the measurement model with reflexive indicators is assessed based on the correlation between item scores / component scores estimated with PLS software. Individual reflective measure is said to be high if it is correlated > 0.7 with the measured construct. However, according to Chin (1998) in Yuliantini (2017) for early-stage research from developing a measurement scale for loading values of 0.5 to 0.6 is considered sufficient. In this study, a loading factor limit of 0.6 will be used.

Convergent Validity

Based on the results of the Outer Loading Factor above, there is no indicator that has a loading factor value <0.6 or the correlation value between the construct and the variable has met convergent validity because it is above the loading factor value of 0.6.

Composite Reliability

In general, it can be concluded that all constructs meet the reliability criteria. This is indicated by the Cronbach's Alpha value above 0.6 and the Composite Reliability value above 0.7 as recommended criteria.

Measurement Model Test Results (Inner Model)

The inner model test was conducted to see the relationship between the construct, significance value, and R-square of the research model. The structural model was evaluated using R-square for the dependent construct of the t-test and the significance of the coefficients of the structural path parameters.

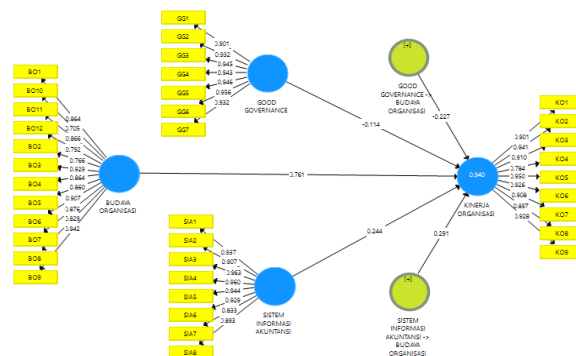


Figure 1 Measurement Model

In assessing the model with PLS, it begins by looking at the R-square for each dependent latent variable. Table 3 is the result of R-square estimation using smartPLS Professional Editions.

Table 1 R-Square Value (entered)

Variable	R Square	R Square Adjusted
Organizational Performance	0.940	0.938

Showing the adjusted R-square value for the Organizational Performance variable obtained a value of 0.938 or 93.8%, which means that the Organizational Performance variable can be influenced by the Good Governance and Accounting Information System variables or there are still 6.2% of other variables that have not been observed in this study.

Hypothesis test

In PLS statistical testing of each hypothesized relationship is carried out using simulation. In this case, the bootstrapping method is applied to the sample. Testing with bootstrapping is also intended to minimize the problem of abnormal research data. The test results with bootstrapping from the PLS analysis are as follows:

Table 2 Direct Effects between Result For Inner Weights Variables (entered)

Influence	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
Good Governance-> Organizational Performance	-0.114	-0.119	0.058	1,968	0.050
Accounting Information System ->Organizational Performance	0.244	0.264	0.104	2,346	0.019

Testing Hypothesis 1 (The Influence of Good Governance on Organizational Performance)

The results of testing the first hypothesis show the relationship of Good Governance to Organizational Performance as seen in table 4.8 shows the value (O) which is the path coefficient of -0.114 with a T statistic of 1.968. This value is greater than the value of t table (1.960). The original sample value shows a negative value, indicating that good governance has a negative effect on organizational performance.

Testing Hypothesis 2 (The Effect of Accounting Information Systems on Organizational Performance)

The results of testing the second hypothesis show the relationship between Accounting Information Systems and Organizational Performance as seen in table 4.8 showing the original value (O) which is the path coefficient of 0.244 with a T statistic of 2.346. This value is greater than the value of t table(1.960). The original sample value shows a positive value, indicating that the Accounting Information System has a positive effect on Organizational Performance.

Table 3 Indirect Effects between Result Variables for Inner Weights

Influence	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
Good governance -> Organizational Culture -> Organizational Performance	-0.227	-0.204	0.091	2,510	0.012
Accounting information system ->Organizational Culture ->Organizational Performance	0.291	0.261	0.108	2,697	0.007

Testing Hypothesis 3 (The Influence of Good Governance on Organizational Performance with Organizational Culture as Moderating Variable)

The results of testing the third hypothesis show the relationship between Good Governance on Organizational Performance and Organizational Culture as a moderating variable as shown in table 4.9 showing the original value (O) which is the path coefficient of -0.227 with a T statistic of 2.510. the value is greater than the value of t table (1.960). The value of the original sample shows a negative value, indicating that Organizational Culture moderates the negative influence of Good Governance on Organizational Performance.

Testing Hypothesis 4 (The Effect of Accounting Information Systems on Organizational Performance with Organizational Culture as Moderating Variable)

The results of testing the fourth hypothesis show the relationship between Accounting Information Systems on Organizational Performance and Organizational Culture as a Moderating variable as seen in table 4.9 shows the original value (O) which is the path coefficient of 0.291 with a T statistic of 2.697. This value is greater than the value of t table (1.960). The value of the original sample shows a positive value, indicating that Organizational Culture moderates the positive influence of Accounting Information Systems on Organizational Performance.

Discussion

The Direct Effect of Good Governance on Organizational Performance

The results of the study that Good Governance has a negative effect on Organizational Performance. Thus, it is possible that the implementation of the principles of good governance in the Disdukcapil has not been running adequately, this can lead to a less than optimal performance of the resulting Organization. The results obtained in testing the first hypothesis are not in line with the results of research conducted by Anugerah (2019) that there is a positive influence of Good Governance on Organizational Performance.

This is because based on the statement on the Good Governance variable from the lowest score where the community is less able to provide input starting from opinions or criticisms of the data and information they obtain. In line with these results, it is also evidenced by the lowest score of respondents' answers based on the Organizational Performance variable that the organization does not provide services to the community more than what is requested. This means that this less than optimal performance result is possible because of the inadequate application of participation from the principles of Good Governance through the limitations of the wider community in assessing, expressing opinions and conveying constructive criticism in order to evaluate performance results for future planning.

The Direct Effect of Accounting Information Systems on Organizational Performance

The results of the study that the Accounting Information System has a positive effect on Organizational Performance. Thus, the higher the Accounting Information System applied, the higher the quality of the resulting Organizational Performance. The results obtained in testing the second hypothesis are in line with the results of research conducted by Rosanty et al. (2017) which concludes that the Accounting Information System has a positive and significant effect on Organizational Performance.

Advances in information technology systems that are applied in the application of Accounting Information Systems at the Bekasi City Population and Civil Registration Office support Organizational Performance in data input and processing at the relevant agency. This is evidenced by the answers of respondents who tend to agree with the questions asked by the author through questionnaires distributed to employees of the finance and accounting department, most of the respondents chose the answer to agree and even strongly agree with the statement that the existence of an Accounting Information System can facilitate the operating process at institution.

Indirect Effect of Good Governance on Organizational Performance with Organizational Culture as a Moderating Variable

The result of the research is that Organizational Culture moderates the negative influence of Good Governance on Organizational Performance. Thus the existence of an Organizational Culture weakens the implementation or implementation of the principles of Good Governance in increasing the output or performance produced. This result is not in line with the research conducted by Wiguna (2016) which shows that Organizational Culture which is the moderating variable positively affects Organizational Performance.

This is because the existing culture has not been actualized in carrying out the duties and functions of the Bekasi City Population and Civil Registration Office. The implementation of Organizational Culture has not been maximally reflected in the measurement of key performance indicators. In addition, it is also proven from the lowest score on the statement of the Organizational Culture variable where in carrying out the task, there is a lack of two-way communication between superiors and subordinates. Judging from the lack of effective communication, it is possible for errors to occur in coordinating duties and personnel activities from superiors to subordinates, especially in the implementation of good governance, one of which is participation in both internal organizational groups and external community participation.

Indirect Effect of Accounting Information Systems on Organizational Performance with Organizational Culture as Moderating Variable

The results of the study are Organizational Culture Moderates the positive influence of Accounting Information Systems on Organizational Performance. Thus a strong and broad organizational culture will affect

the use of accounting information systems in increasing the success of public organizational performance. The results obtained in testing the fourth hypothesis are in line with the results of research conducted by Wiguna et al (2016) showing that Organizational Culture moderates Accounting Information Systems on Organizational Performance.

It is evidenced by the respondents' answers in the statements submitted that respondents tend to agree that there will be a new culture of innovation in improving performance, one of which is through the use of a computerized Accounting Information System. This innovation culture encourages employees to improve themselves to adapt in the use of the system both in the way it is applied and produce new systems that support the implementation of maximum Organizational Performance.

V. Closing

Conclusion

Based on the above discussion, the authors conclude in this study as follows (1) Good Governance has a negative effect on Organizational Performance, (2) Accounting Information Systems have a positive effect on Organizational Performance (3) Organizational Culture moderates the negative influence of Good Governance on Organizational Performance (4) Organizational Culture positively moderates the influence of Accounting Information Systems on Organizational Performance.

Research Limitations

In conducting this research, the authors face several limitations of the study as follows: (1) The implementation of measurements that do not expose respondents to real conditions is feared to cause respondents to answer statements normatively, so that research results may be biased with actual conditions in the field; (2) Of the number of respondents who work at the Department of Population and Civil Registration of Bekasi City, only 114 are willing to fill out the questionnaire. This is due to because of the busyness of the employees; (3) This research only focuses on the Office of Population and Civil Registration for the Bekasi City Region so that further researchers can expand the research location.

Research Implication

Based on the results of the analysis, discussion and conclusions. The implications of this research are as follows (1) In this study, it is necessary to study more deeply related to other variables that are not included in research related to Good Governance and Accounting Information Systems on Organizational Performance; (2) For Organizational Performance research, it is preferably from the top management or leadership to start implementing a training culture for subordinates or all parties in the work unit, in order to be one of the success factors of organizational quality; (3) This research is expected to provide benefits to the Department of Population and Civil Registration concerned that the application of Good Governance and Accounting Information Systems is one of the important things and has their respective roles in achieving organizational performance.

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