



# Effect of internal control systems, implementation of good governance and employee competence on financial management performance

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## ARTICLE INFO

### Article history:

Received Feb 25, 2024  
Revised Mar 19, 2024  
Accepted May 26, 2024

### Keywords:

Employee Competence  
Financial Management  
Performance  
Good Government Governance  
Internal Control System

## ABSTRACT

Improper financial management performance can cause problems. Problems of governance, development, guidance and empowerment and unplanned financing, not properly organized and disciplined budgets as regulated by the Ministry of Finance. The purpose of this study is to determine and analyze the effect of the Internal Control System, Implementation of Good Government Governance and Employee Competence on Financial Management Performance in Developing Villages in Tasikmalaya Regency based on the Decree of the Director General of Village and Rural Development No. 389.4.1/2021. The method applied was a survey with a quantitative approach. The sample used was 156 developing villages in Tasikmalaya Regency which were determined by proportionate stratified random sampling. The analysis technique uses path analysis and the results indicate that the internal control system, implementation of good government governance and employee competence simultaneously and partially have a positive and significant effect on financial management performance in developing villages in Tasikmalaya.

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## 1. INTRODUCTION

The government as an association entity that has its own policies to manage, maintain management, and regulate the implementation of a government system (Sucihati et al., 2021; Mualifu et al., 2019). In the process of implementing the government systems, challenged by demands for performance as a public organization, demands for accountability for government implementation related to budget allocations and community needs related to its services, especially in this digital era (Putra et al., 2018; Putri & Widajantie, 2022). The village community has the right to obtain any information about the village through information services to the public and report it in the village deliberation at least once a year. The people of the village can participate in the deliberation to respond to the report on the implementation of village development (Hardiningsih et al., 2020).

A good and clean government generally takes place in a society that has effective social control which is a characteristic of a democratic society whose government power is limited and does not act arbitrarily against citizens (Rokhlinasari & Hidayat, 2016; Syamsir, 2014).

System of internal control process affected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives related to operations, reporting and compliance. Presidential Regulation No. 60/2008 defines the internal control system, commonly known as a government internal control system (SPIP) (Supriaddin et al., 2022). A process that is integral to the actions and activities carried out continuously by the leadership and all employees to provide adequate assurance over the achievement of organizational objectives through effective and efficient activities, reliability of financial reporting, safeguarding of state assets, and compliance with laws and regulations. The implementation of a good internal control system can effectively improve the reliability of the quality of financial statements and can reduce the risk of fraud (Fazny & Setiyawati, 2019; S & Aisyah, 2017; Susanti et al., 2024). Rosdiani (2011) stating that the internal control system has a significant effect on the quality of financial statements, because the internal control system, management will emphasize the importance of control so that it can produce quality financial information.

Good Government Governance is the implementation of solid and responsible development management (Wasdi, 2023), which is in line with the principles of democracy and efficient markets (Arsad, 2023; Eldo et al., 2021), the avoidance of misallocation and investment and the prevention of corruption both politically and administratively, implementing budget discipline, and creating a legal and political framework for the growth of business activities (Mardiasmo, 2018; Jatmiko & Gusmayanti, 2022). Good governance implies that it is not only a government system as an activity but also direction, guidance, and management, which can be interpreted as a clean government (Siskawati et al., 2020; Aisyah et al., 2014). In addition, good employee competence greatly supports the implementation of good financial management (Syahrani et al., 2023; Tambing et al., 2022).

Tasikmalaya Regency demographically, based on the employment structure, the population of Tasikmalaya Regency works in the agriculture, trade, and processing industrial sectors. The welfare level of the people in Tasikmalaya Regency is reflected in the Human Development Index (HDI), continues to increase. The same goes for the Village Development Index (IDM), which is a reflection of the development of villages towards advanced and independent villages with an increasing sustainable development framework.

The urgency of poor financial management performance will cause problems. The problems of governance, development, guidance and empowerment and financing outside the plan, lack of order, budget and discipline as required by regulations. Furthermore, the problem of indications of fraud is more complicated. Bad governance with characteristics that are not conducive to development based on the specified programmed, inconsistent with the set development priorities, regulations that cause a high-cost economy. In addition, good financial management performance is in line with community participation with the alignment of the Village Development Activity Plan (RKP) the Village Medium Term Development Plan (RPJM) and the budget in accordance with the established Village Revenue and Expenditure Budget (APBDes). Good financial performance is also beneficial for villages because the formula for budget provision by the State Budget (APBN) includes performance allocations. It provides an opportunity for villages to develop and become self-reliant. The most important thing is the achievement of macro village RPJM target by increasing the village.

Internal control includes the organizational plan and the various coordinated methods by which measures are taken within a company. The objectives are to protect

assets, check the accuracy and reliability of accounting data, improve operational efficiency, and promote compliance with established managerial policies. It means that the better internal control system, the better financial management performance.

The principles of good governance, the benefits that can be obtained include improved performance through improved decision-making processes, increased efficiency, and better public services. Effective implementation of good governance has a positive impact on the performance of a government agency, based on the objectives of the organization. The implementation of good governance in government organizations also ensures that the agency's performance is in line with the government's vision and mission. Therefore, it can be explained that the better implementation of Good Government Governance (GGG), the performance of financial management will increase.

Employee competence includes a deep understanding of accounting principles, skills to record and manage financial transactions, and the ability to prepare financial reports that are accurate and aligned with applicable standards. Human resources are one of the determining factors for the success of an agency, and this success can be seen in the management of the resulting finances. Therefore, it can be explained that the better competence of employees, the performance of financial management will improve.

## 2. RESEARCH METHOD

The method used in this research is a survey method with quantitative approach. The use of a survey method with a quantitative approach in this study was chosen because it provides the ability to measure the variables of internal control system, implementation of Good Government Governance (GGG), employee competence, and financial management performance in a quantifiable and numerical form. Moreover, to measure each variable, it uses the following indicators.

Table 1. Variables Indicator

Variable	Indicator	Scale
Internal Control System (X1)	1) Control Environment 2) Risk Assessment 3) Control Activities 4) Information and Communication 5) Monitoring	Ordinal
The Implementation of Good Government Governance (X2)	1) Accountability 2) Responsibility 3) Transparency 4) Fairness 5) Independency (Kusmayadi et al., 2010)	Ordinal
Employee Competence (X3)	1) Knowledge 2) Skill 3) Attitude 4) Traits 5) Motives (Spencer & Spencer, 1993)	Ordinal
Financial Management Performance (Y)	1) Economy 2) Efficiency 3) Effectiveness (Mardiasmo, 2018)	Ordinal

The population in this study were developing villages in Tasikmalaya Regency based on the Decree of the Director General of Village and Rural Development No.389.4.1/2021, consist of 256 villages. To find out the sample size it uses the Slovin formula as the following below (Asra & Prasetyo, 2015).

$$n = \frac{N}{1+(N \times e^2)} \quad (1)$$

description:

n = sample size  
N = Population  
E = error tolerance

$$n = \frac{256}{1+(256 \times 0,052)} = 156 \quad (2)$$

Therefore, the sample of this research is 156 developing villages in Tasikmalaya Regency. The sampling technique used in this study uses Proportionate stratified random sampling because the population has members / elements that are not homogeneous and stratified.

The data analysis used in this study includes a classic assumption test in the form of normality test, data quality test (validity and reliability, Successive Interval Method and path analysis).

To determine the results of simultaneous hypothesis test, it uses the probability value and t-statistic. The proposed hypothesis can be accepted or rejected, statistically it can be seen from the level of significance. The significance level used in this study is 5%, therefore the significance level is 0.05 to reject the proposed hypothesis. In this research, the probability of making a wrong decision is 5% of the 95% probability of making the right decision. The probability value or p-value with a significance level of 5% is <0.05. The basis for the decision to reject or accept the hypothesis is as below. Hypothesis testing will begin with hypothesis setting, significance level, criteria and conclusion. Hypothesis determination results as follows

1) Partially

H01:  $\rho_{YX1} = 0$  the internal control system partially has no effect on the performance of financial management of developing villages in Tasikmalaya.

Ha1:  $\rho_{YX1} \neq 0$  the internal control system partially has a positive effect on the financial management performance of developing villages in Tasikmalaya Regency.

H02:  $\rho_{YX2} = 0$  the implementation of good government governance partially has no effect on the performance of financial management of developing villages in Tasikmalaya Regency.

Ha2:  $\rho_{YX2} \neq 0$  the implementation of good government governance partially has a positive effect on the financial management performance of developing villages in Tasikmalaya Regency.

H03:  $\rho_{YX3} = 0$  employee competence partially has no effect on the financial management performance of developing villages in Tasikmalaya Regency.

Ha3:  $\rho_{YX3} \neq 0$  employee competence partially has a positive effect on management performance.

2) Simultaneously

H04:  $\rho_{YX1} = \rho_{YX2} = \rho_{YX3} = 0$  Internal control system, implementation of good government governance and employee competence simultaneously had no effect on the performance of financial management of developing villages in Tasikmalaya Regency.

Ha4:  $\rho_{YX1} \neq \rho_{YX2} \neq \rho_{YX3} \neq 0$  Internal control system, implementation of good government governance and employee competence simultaneously have an effect on the performance of financial management of developing villages in Tasikmalaya Regency.

Hypothesis testing with 95% conviction level ( $\alpha = 0,05$ ). With the terms of acceptance and rejection of the hypothesis as the following:

if  $t_{sig} < \alpha$  then H0 rejected, thus Ha is accepted;

if  $t_{sig} > \alpha$  then H0 accepted, thus Ha is rejected.

### 3. RESULTS AND DISCUSSIONS

A valid instrument means that the instrument can be used to measure what should be measured (Sugiyono, 2019). To measure the validity of the instrument of each variable described as following below.

#### 1) Internal Control System Variable Validity Test (X1)

The following below are the results of validity test of Internal Control System variable

Table 2. Internal Control System Validity Test Results (X1)

Statement	r-count	r-table	Criteria
X1.1	0,719	0,157	Valid
X1.2	0,776	0,157	Valid
X1.3	0,841	0,157	Valid
X1.4	0,751	0,157	Valid
X1.5	0,786	0,157	Valid
X1.6	0,788	0,157	Valid
X1.7	0,590	0,157	Valid
X1.8	0,782	0,157	Valid
X1.9	0,629	0,157	Valid
X1.10	0,569	0,157	Valid

#### 2) Validity Test of Good Governance Implementation Variables (X2)

The following below is the result of the validity test of the Good Government Governance Implementation variable

Table 3. Good Government Governance Implementation Validity Test (X2)

Statement	r-count	r-table	Criteria
X2.1	0,513	0,157	Valid
X2.2	0,730	0,157	Valid
X2.3	0,699	0,157	Valid
X2.4	0,741	0,157	Valid
X2.5	0,581	0,157	Valid
X2.6	0,709	0,157	Valid
X2.7	0,694	0,157	Valid
X2.8	0,610	0,157	Valid
X2.9	0,629	0,157	Valid
X2.10	0,732	0,157	Valid

#### 3) Employee Competency Variable Validity Test (X3)

The following are the results of the validity test of the Employee Competency variable

Table 4. Employee Competence Validity Test Result (X3)

Statement	r-count	r-table	Criteria
X3.1	0,614	0,157	Valid
X3.2	0,702	0,157	Valid
X3.3	0,745	0,157	Valid
X3.4	0,783	0,157	Valid
X3.5	0,591	0,157	Valid
X3.6	0,687	0,157	Valid
X3.7	0,793	0,157	Valid
X3.8	0,540	0,157	Valid
X3.9	0,611	0,157	Valid
X3.10	0,728	0,157	Valid

#### 4) Validity Test of Financial Management Performance Variables (Y)

The following are the results of the validity test of the Financial Management Performance variable.

Table 5. Validity Test Result of Financial Management Performance (Y)

Statement	r-count	r-table	Criteria
Y1	0,437	0,157	Valid
Y2	0,350	0,157	Valid
Y3	0,302	0,157	Valid
Y4	0,660	0,157	Valid
Y5	0,632	0,157	Valid
Y6	0,658	0,157	Valid
Y7	0,745	0,157	Valid
Y8	0,588	0,157	Valid
Y9	0,629	0,157	Valid
Y10	0,582	0,157	Valid
Y11	0,599	0,157	Valid
Y12	0,614	0,157	Valid

The reliability test aims to see whether the questionnaire has consistency if the measurement is carried out with the questionnaire repeatedly. The following table 6 below is the result of reliability test

Tabel 6. Reliability Test Result

No	Variable	r-alpha	r-table	Criteria
1	Internal Control System	0,894	0,60	Reliable
2	Implementation of <i>Good Government Governance</i>	0,762	0,60	Reliable
3	Employee Competence	0,764	0,60	Reliable
4	Financial Management Performance	0,731	0,60	Reliable

### 3.1 Hypothesis Test Result

#### 3.1.1 t-Test

To examine partially of each tool to determine which independent variable has an effect on the dependent variable tested, the results are explained in the table below.

Tabel 7. Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	19,084	3,337		5,719	,000
	X1	,126	,060	,160	2,100	,037
	X2	,157	,077	,161	2,025	,045
	X3	,225	,079	,229	2,827	,005

a. Dependent Variable: Y

Based on table 7, it can be explained that

1. Internal control system coefficient = 0.160, obtained sig. value of the Internal Control System (X1) variable of 0.037 < 0.05. Therefore, reject H01 and accept Ha1 or in other words, the Internal Control System has a positive and significant effect on Financial Management Performance.
2. The coefficient of Implementation of good government governance = 0.161, obtained sig. value. of the variable Implementation of good government governance of 0.045 < 0.05. Therefore, it rejects H02 and accepts Ha2 or in other words, the implementation of good governance has a positive and significant effect on financial management performance.
3. Employee competency coefficient = 0.229, obtained sig. value. of the Employee Competency variable is 0.005 < 0.05. Therefore, it rejects H03 and accepts Ha3 or in other words, Employee Competence has a positive and significant effect on Financial Management Performance.

### 3.1.2 F Test

Based on the calculation results through the SPSS program, the values in Table 8 are obtained as following below

Tabel 8. ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	660,214	3	220,071	8,682	,000 <sup>b</sup>
	Residual	3852,702	152	25,347		
	Total	4512,916	155			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X1, X2

The F sig. value is 0.000. which are the criteria for rejecting H<sub>0</sub>, if F sig < α, then H<sub>0</sub> is rejected and H<sub>a</sub> is accepted and the validity has been tested. Thus, the Internal Control System, Implementation of Good Government Governance and Employee Competence simultaneously have a significant effect on Financial Management Performance.

### 3.1.3 Correlation Test

Based on SPSS calculations, the correlation relationship is obtained explains that the correlation between the Internal Control System with the Implementation of Good Government Governance and Employee Competencies is 0.50 and 0.193 indicated that each has a very weak influence. Implementation of Good Government Governance and Employee Competence is 0.340, which means it has a weak influence.

Table 9. Correlations

		X1	X2	X3	Y
X1	Pearson Correlation	1	,050	,193*	,213**
	Sig. (2-tailed)		,532	,016	,008
	N	156	156	156	156
X2	Pearson Correlation	,050*	1	,340**	,247**
	Sig. (2-tailed)	,532		,000	,002
	N	156	156	156	156
X3	Pearson Correlation	,193*	,340**	1	,315**
	Sig. (2-tailed)	,016	,000		,000
	N	156	156	156	156
Y	Pearson Correlation	,213**	,247**	,315**	1
	Sig. (2-tailed)	,008	,002	,000	
	N	156	156	156	156

Based on the results of data processing, it can be made in form of a path diagram and structural equation by including the estimated coefficient of data processing results, the path diagram and structural equation are shown in Figure 3 below.

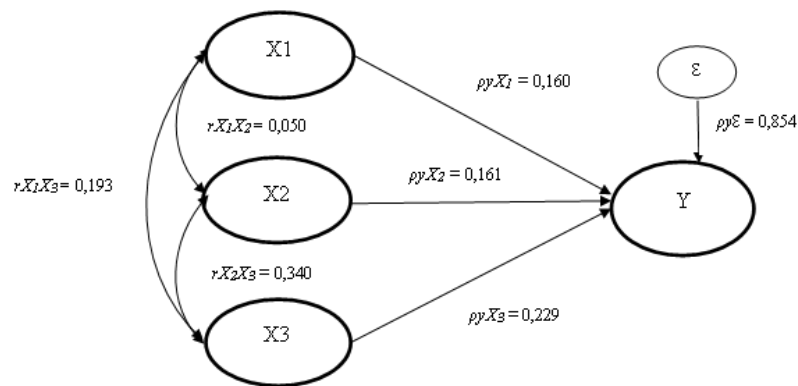


Figure 1. Path Diagram of the Research

Based on the test result, the government's adoption of the internal control system affects the quality of local government financial reporting is acceptable. The effect of the effectiveness of the internal control system on the quality of financial reports from the calculation results, the significance value (sig) of the variable effectiveness of the internal control system on the quality of financial reports is 0,037, which means that the Internal Control System has a positive and significant effect on Financial Management Performance. This is in line with research by Afiah & Azwari (2015) that the effectiveness of internal control has a significant effect on the quality of financial Reports. The implementation of good government governance produces a significance value of 0.045 <0.05 through calculations. sig value. of the variable Implementation of good government governance. Therefore, the implementation of good governance has a positive and significant effect on financial management performance. These results confirm the research conducted by Yasmin et al. (2021). The employee competency value is 0.005 <0.05, which means that employee Competence has a positive and significant effect on Financial Management Performance. In line with the result by Afiah et al. (2020) the higher employee competence particularly related to knowledge, abilities, and values aspects owned that influence the greater on earnings accounting information quality.

#### 4. CONCLUSION

In order to achieved better development, Internal Control System with the Implementation of Good Government Governance and Employee Competencies must be implemented through concrete actions. Based on the analysis Internal control system, implementation of good government governance and employee competence simultaneously have a significant effect on financial management performance in developing villages in Tasikmalaya Regency. The performance of financial management of developing villages in Tasikmalaya Regency has a weakness in that the village government depends on debt for financing, to reduce the village government's dependence on debt for financing, it should strengthen the village's original income and optimize existing resources. This can be done by increasing the efficiency of village financial management, increasing revenue from local economic sectors, and developing programs to reduce dependence on external loans. For future researchers, expanding the research object to include villages from various geographical, social, and economic contexts will provide a more holistic insight into the factors that influence village financial management performance.

## ACKNOWLEDGEMENTS

Author would like to express gratitude the people who help this research and all supporting from the university

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