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THE EFFECT OF PERFORMANCE ACCOUNTABILITY AND INTERNAL CONTROL ON GOOD GOVERNANCE AND ITS IMPACT ON GOVERNMENT PERFORMANCE

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ABSTRACT

The government's performance in carrying out good governance is a prerequisite for realizing the aspirations of society and achieving the ideals of the nation and state. This study analyzes the effect of Accountability and Internal Control on Good Governance, and its impact on government performance. This study uses an ex post facto quantitative approach, with survey methods and correlational designs. The data collected is quantitative primary data in associative form supported by secondary data. Data instruments for this study were questionnaires which were evaluated for their validity and reliability prior to further analysis. Data evaluation was performed using SPSS 22 for Windows. The results showed that the variables of performance accountability and internal control had a positive and significant effect on good governance and had a positive and significant impact on government performance, either directly or indirectly, either separately or simultaneously. Therefore it is recommended to the government to build good performance through the implementation of good governance, by paying attention to accountability and internal control in an integrated and sustainable manner.

INTRODUCTION

Government agencies are required to have good performance. Therefore, improving performance is a goal or target that must be achieved by government agencies, in maximizing a predetermined activity. Agency leadership must be able to create a competitive advantage, which is difficult to imitate (Arghiros, 2011; Evans, 2015). In addition, government agencies must have a proactive attitude towards conditions of uncertainty in facing global challenges.

The overall performance of the government must be in accordance with the demands of society and the times (Nursalman, 2018). This is important, because the world is currently experiencing a crisis in the development of a government administration system and development that does not heed the principles of good governance. The term good governance is a discourse accompanying the reform movement, which is often associated with demands for professional, accountable and free government management of corruption, collusion and nepotism (Grindle, 2013; Migdal, 2015). Good governance is concerned with actors and structures or systems, both formal and informal, that are involved in the process of making and implementing decisions. The government is one such actor. The government, which used to hold strong control of the government, sooner or later must accept the shift in role from a position of regulating and even dictating to a position of facilitator.

One of the efforts to restore economic, social and political conditions is to restore people's trust in the government by trying to create a good governance. This effort must be supported by all parties, including the government as the executive body, the DPR as the legislative body, the press, and also by non-governmental organizations (Hidayat, 2014). Striving for reforms in various fields is necessary in order to produce a basic foundation in the field of government management.

The government as the main actor in implementing good governance is required to have performance accountability and provide more transparent and accurate accountability (Mulyasa, et.al., 2020). This is increasingly important to do in the current era of globalization, through empowering the role of control institutions as a counterweight to government power. Good government governance for society, in its implementation, must follow the correct basic principles (Hayden Goran, 2011). First, openness is needed to ensure that stakeholders have confidence in the decision-making process and appropriate actions in government agencies. Second, integrity which includes honesty and completeness of information conveyed to the public regarding the management of resources and funds. Third, the government agency performance accountability system (GAPAS) is the responsibility of each individual or organization in government agencies to outside parties with an interest in resources, funds and all mandated performance elements.

In an effort to realize good governance, the government seeks to implement the Government Internal Control System (GICS), which is motivated by several main issues in the management of state finances, including: disclaimer opinion (not giving opinion) by the Supreme Audit Agency (SAA) on financial reports (Hilderbrand & Grindle, 2015). The disclaimer opinion is due to the inadequate competence of human resources in managing state finances, especially in the field of accounting, and the high level of corruption, which is caused by the eradication of corruption which still relies on repressive rather than preventive measures, has not touched the root of the problem, namely through risk management and control activities.

The Government Internal Control System (GICS) cannot be implemented partially, it must be integrated in the form of actions and activities. Integrated

means that Internal Control must be carried out by all members of the organization, including the leadership and staff, top management, middle management and lower management (Harlie, 2016; Migdal, 2015). All these things come together to form a patterned configuration in a single unit, one which does not feel more important than the other, and the other must not feel that he has been stepped over or overtaken by the other with the same determination of achieving his institutional goals. Objectives can be achieved through effective and efficient resources, both human resources and financial resources. The financial statements are reliable, state-owned goods are well maintained and safe in accordance with the prevailing laws and regulations. In this case, every activity, policy and action taken must be understood by all elements involved in the institution.

Good governance is needed especially to solve various problems that arise, and also the process of economic recovery can be carried out properly and smoothly. Transparency in the overall process of governance is required as a prerequisite for the implementation of good governance. By giving the public the opportunity to find out information about government administration, it will make it easier for the public to assess the government's side of the public interest. The public can easily determine whether to provide support to the government, or vice versa. In addition, obtaining information is a basic right of all citizens in order to carry out an assessment of the government's performance appropriately. Good governance, one of which can be seen from the accountable government bureaucracy system. Accountability is a level that shows the responsibility of officials for policies or public service processes carried out by government agencies.

The mirror of the democratic principles of a country is the participation of its people in every process of making public policies. Participation is one of the principles that must be implemented by the government in an effort to realize good governance (Tiihonen Seppo, 2014)). As mandated by the President of the Republic of Indonesia dated March 14, 2000, the realization of good governance is a demand for the implementation of government management and development that is efficient, effective, and free of corruption, collusion and nepotism. In this context, a good accountability system is needed at all levels of the state apparatus (LAN and BPKP, 2000). The form and reflection of accountability in the administration of local governments, namely by issuing several regulations, such as Law Number 28 of 1999 concerning State Administration that is Clean and Free from Corruption, Collusion and Nepotism; as well as Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System (GAPAS). GAPAS is able to encourage the realization of good governance and is useful for improving clean and accountable governance so that it is able to show public accountability (Andriani, 2015: 58).

Law Number 1 of 2004 concerning State Treasury in Chapter X Article 58 Paragraph (1) states that in order to improve performance accountability, an internal control system is implemented within the government as a whole. Internal control has an influence on government performance and helps organizational members to carry out their duties and responsibilities

effectively in order to achieve better performance. Internal control analyzes whether organizational behavior has focused on achieving good performance and making improvements to behavior and results that deviate from the specified performance.

Based on the background as described above, the formulation of this research problem is: "How is the Effect of Accountability and Internal Control on Good Governance and Its Impact on Government Performance ?."

LITERATURE REVIEW

Performance Accountability

Performance accountability, known as GAPAS, is a systematic series of various activities, tools and procedures designed for the purpose of determining and measuring, data collection, classification, summarizing, and performance reporting to government agencies, in the context of accountability and performance improvement of government agencies. Accountability is vital to a well-functioning democracy, because it keeps the power of government checked and the public informed (Reynaldi, 2017). Although all agree on its importance and desirability, a universal definition is missing. However, the basic notion of accountability points to a condition of having to answer to an individual or body for one's actions (Flinders, 2011; Smith, 2013). Government is held to account by someone (in the name of the public) for the way it uses its discretion and spends tax money. Accountability is the price government has to pay for exercising its authority.

Philp (2016) argues that the tendency to see accountability as a principal-agent relationship should be resisted in principle for four reasons: (1) the bilateral relationship between P and A where A is to serve P's interests is too simplistic, (2) it treats contingent conditions as necessary conditions, (3) P-A model carries a heavy ideological 'freight' and (4) risk of an over-encompassing definition of accountability. According to him, accountability is essentially a descriptive claim. Whether we want more or less of it however will be driven by normative commitments. Yet, Philp (2016) defines accountability as follows: "A is accountable with respect to M when some individual, body or institution Y, can require A to inform and explain/justify his or her conduct with respect to M." In his definition, he mentions the words 'Y can require A to'. So, the account-holder is in a position to make some kinds of demands of the accountor. Mulgan (2013) calls this the moral priority of the person(s) to whom the account is owed. Again, this does not have to include formal or actual priority. Therefore, this valuable criticism does not impair Mulgan's or Bovens' interpretation of accountability. It only sharpens the focus.

Internal control

Internal Control, known as GICS, is the entire process of auditing, evaluating, reviewing, monitoring, and other supervisory activities on the implementation of organizational duties and functions in order to provide adequate assurance

that activities have been carried out in accordance with predetermined benchmarks effectively and efficiently for the interests of the leadership in realizing good governance. This variable uses indicators based on Government Regulation Number 60 of 2008.

In the Public Accountant Professional Standards (PAPS) Internal Control is defined as follows.

The Internal Control System includes the organization and all the coordinated methods and regulations adopted in a company to protect its property, check the accuracy and reliability of accounting data, increase business efficiency, and encourage compliance with management policies that have been outlined.

With regard to components or main elements of internal control, Jusup (2016): said that internal control has 5 components, namely: (a) control environment; (b) risk assessment; (c) accounting information and communication systems; (d) control activities; and (e) monitoring.

Good Governance

Good Governance is the implementation of a solid and responsible, efficient and effective government, by keeping the interaction between the domains of the state, the private sector, and society in sync. Good governance is defined as good governance in a business and institution which is based on professional ethics in doing business and work (Pierre, (2016). Good governance is a form of acceptance of the importance of a set of rules or good governance to regulate the relationships, functions and interests of various parties in business affairs and public services (Selamat, 2013).

In Indonesia, the emergence of the concept of Good Governance is a reaction to the behavior of company managers who do not take their stakeholders into account (Presiden Republik Indonesia, 1999 & 2014). This was clearly seen when the crisis occurred in Indonesia since 1997. The crisis provided a valuable lesson that the development carried out so far was not supported by a strong economic structure. Almost all large entrepreneurs run business with poor management and are full of corruption, collusion and nepotism practices (Stewart, 2014 Trisnaningsih, 2017).

According to Osborne and Geabler (2012), good governance is the implementation of solid and responsible government as well as efficient and effective by maintaining synergy of constructive interactions between domains. Good governance is a process and structure used by organizations to improve business success and organizational accountability in order to realize the values or good governance of government finance in the long term while still paying attention to the public interest based on statutory regulations and ethical values. Indicators covering important elements in good governance are: (a) Transparency, (b) Accountability, (c) Accountability, (d) Fairness.

Government performance

Etymologically, performance comes from the word work performance. Mangkunegara (2017) argues that the term performance comes from the word

job performance or actual performance, namely the quality and quantity of work achieved by an employee in carrying out his duties in accordance with the responsibilities assigned to him. Performance can be divided into two, namely individual performance and organizational performance. Individual performance is the result of employee work both in terms of quality and quantity based on predetermined work standards, while organizational performance is a combination of individual performance and group performance (Mangkunegara, 2017, Mulyasa, and Wiwik, 2017). Government performance referred to in this study is a combination of individual performance and group performance.

RESEARCH HYPOTHESES

Performance accountability and internal control had a positive and significant effect on good governance and had a positive and significant impact on government performance, either directly or indirectly, either separately or simultaneously.

In detail the hypotheses that will be proven in this study are as follows.

- a. Internal control has a positive and significant effect on Good Governance.
- b. Performance Accountability has a positive and significant effect on Good Governance.
- c. Internal Control and Performance Accountability have a positive and significant effect on Good Governance.
- d. Internal control has a positive and significant effect on Government Performance.
- e. Performance Accountability has a positive and significant effect on Government Performance.
- f. Good Governance has a positive and significant effect on Government Performance.
- g. Internal control, performance accountability and good governance simultaneously have a positive and significant effect on government performance.

METHODS

This study uses an ex post facto quantitative approach, with survey methods and correlational designs (Sugiyono, 2017). Quantitative data were collected using a Likert scale questionnaire, covering the variables of Performance Accountability, Internal Control, Good Governance, and Government Performance.

The population and sample of this research are heads of offices, regional secretaries, heads of sections, and heads of subdivisions of government in all district and municipal government offices throughout West Java Province, who are involved in performance appraisal and determination of policies in government, which consists of 18 districts and 9 municipalities. 400 copies of the questionnaire were distributed, 372 returned, and 349 copies were complete and worthy of analysis.

Data instruments for this study were questionnaires which were evaluated for their validity and reliability prior to further analysis. Data evaluation was performed using SPSS 22 for Windows (Ghozali, 2017). Prior to data classification, mean ideal (M_i) and standard deviation (SD_i) were calculated using the following equation:

$$M_i = 1/2 \text{ (high score ideal } - \text{ low score ideal)}$$

$$SD_i = 1/6 \text{ (high score ideal } - \text{ low score ideal)}$$

Data Performance Accountability (PA), Internal Control (IC), and Good Governance (GG) were classified using Table 1, whereas Government Performance (GP) was classified using Table 2.

Table 1. Classification of Performance Accountability (PA), Internal Control (IC), and Good Governance (GG)

No	Range	Category
1	$x - M_i - 1.5SD_i$	Very High
2	$M_i - 0.5SD_i - x - M_i - 1.5SD_i$	High
3	$M_i - 0.5SD_i - x - M_i - 0.5SD_i$	Medium
4	$M_i - 1.5SD_i - x - M_i - 0.5SD_i$	Low
5	$x - M_i - 1.5SD_i$	Very Low

Table 2. Classification of Government Performance (GP)

No	Range	Category
1	$y - M_i - 1.5SD_i$	Excellence
2	$M_i - 0.5SD_i - y - M_i - 1.5SD_i$	Good
3	$M_i - 0.5SD_i - y - M_i - 0.5SD_i$	Medium
4	$M_i - 1.5SD_i - y - M_i - 0.5SD_i$	Less Good
5	$y - M_i - 1.5SD_i$	Bad

Furthermore, we performed normality test, linearity test and the significance of the regression, multicollinearity test, autocorrelation test, and heteroscedasticity test to test whether the collected data meet requirements to be analyzed using path analysis.

RESULTS AND DISCUSSION

The descriptive statistics with the help of Table 1 and Table 2 implied that respondents had medium Performance Accountability (PA), Internal Control (IC), Good Governance (GG), and Government Performance (GP). Data normality test using Kolmogorov-Smirnov showed that the data were distributed normally. An F test was carried out to evaluate the data linearity and regression significance. The test concluded that there was linear regression between PA with GG, IC with GG, PA with GP, IC with GP, and GG with GP. Furthermore, a multicollinearity and an autocorrelation test were conducted and resulted that there were no multicollinearity and

autocorrelation. Additionally, a heteroscedasticity test was performed and found no heteroscedasticity in the variables.

Path analysis

Model causal relationships appreciation of Performance Accountability /PA (X₁), Internal Control /IC (X₂), and Good Governance/ GG (Y) on Government Performance/ GP (Z) tested in this study was presented in Fig. 1. In this study, for path analysis, the structure of the relationship was divided into the substructure of the track, which were the first model and the second model, where the equations the first model is $Y = P_{Y1}X_1 + P_{Y2}X_2 + Y\varepsilon_Y$ and the equation of the second model is $Z = P_{Z1}X_1 + P_{Z2}X_2 + P_{Z3}Y + P_Z\varepsilon_Z$.

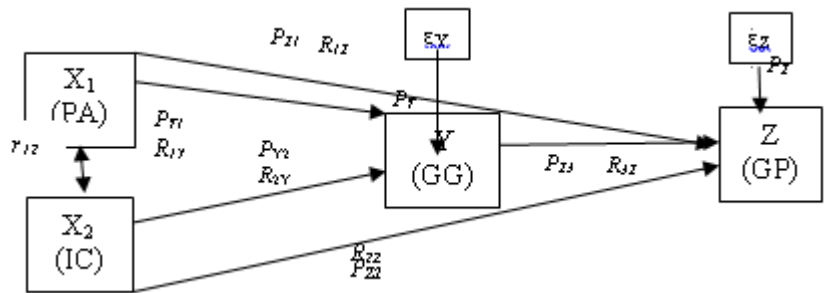


Figure 1. Path Diagram of X₁, X₂, Y Towards Z

The path coefficient calculation of the first model obtained the equation:

$$Y = 0.242 X_1 - 0.624 X_2 + 0.555 \varepsilon_Y$$

Simultaneously test was then performed to test the hypothesis:

$H_0: P_{Y1} = P_{Y2} = 0$
$H_1: P_{Y1} \neq 0 \text{ and } H_1: P_{Y1} \neq 0$

Correlation test implied that the correlation was significant. Analysis of variance of the first model concluded that PA and IC contributed simultaneously to the GG, thus the test path coefficient individually can be done.

An individual test of PA and IC was done by testing the hypothesis:

$$H_0: P_{Y1} = 0$$

$$H_1: P_{Y1} \neq 0$$

whereas P_{Y1} was the coefficient of the contribution of PA on IC.

The analysis of individual lines the path coefficient for the variable PA: P_{Y1} = -0.242. t value obtained was -5.649 with sig. of 0.000 (Table 3). Because the value of sig. < 0.05 then H₀ was rejected. This means that PA contributed directly and significantly to GG. The correlation test also showed that PA and GG had a significant inverse correlation.

The coefficient of IC contribution to GG was expressed by the path coefficient P_{Y2}.

Testing individually was done to test the hypothesis as follows:

$$H_0: P_{Y2} = 0$$

$$H_1: P_{Y2} \neq 0$$

Table 3. The first model coefficients

Model	Beta	t	Sig.
Performance Accountability	-.242	-5.649	.000
Internal control	.624	14.589	.000

The analysis of individual lines the path coefficient for the variable PA: $P_{Y2} = 0.624$. t value obtained was 14.589 with sig. of 0.000 (Table 3). Because the value of sig. < 0.05 then H_0 was rejected. This means that PA contributed directly and significantly to GG. The correlation test also showed that PA and GG had a significant positive correlation.

The path coefficient calculation of the second model obtained the equation.

$$Y = 0.431X_1 + 0.412X_2 + 0.107Y + 0.454Y$$

Simultaneously test was then performed to test the hypothesis:

$$H_0: P_{Y2} = 0$$

$$H_1: P_{Y2} \neq 0$$

$$H_0 = P_{Y1} = P_{Y2} = P_{YZ} = 0$$

$$H_0 = P_{Y1} = P_{Y2} = P_{YZ} \neq 0$$

Correlation test implied that the correlation was significant. Analysis of variance of the second model concluded that PA, IP, GG contributed simultaneously to the GP, thus the test path coefficient individually can be done.

Individual test of PA and GP was done by testing the hypothesis:

$$H_0: P_{Z1} = 0$$

$$H_1: P_{Z1} \neq 0$$

whereas P_{Z1} was the coefficient of the contribution of PA on GP.

The analysis of individual lines the path coefficient for the variable PA: $P_{Z1} = -0.431$. t value obtained was -11.899 with sig. of 0.000 (Table 4). Because the value of sig. < 0.05 then H_0 was rejected. This means that PA contributed directly and significantly to GP. The correlation test also showed that PA and GP had a significant inverse correlation.

An individual test of AM and GP was done by testing the hypothesis:

$$H_0: P_{Z2} = 0$$

$$H_1: P_{Z2} \neq 0$$

The analysis of individual lines the path coefficient for the variable PA: $P_{Z2} = 0.412$. t value obtained was 9.785 with sig. of 0.000 (Table 4). Because the

value of sig.< 0.05 then H₀ was rejected. This means that PA contributed directly and significantly to GP.

Table 4. The second model coefficients

Model	Beta	t	Sig.
Performance Accountability	-.431	-11.899	.000
Internal Control	.412	9.785	.000
Government Performance	.107	2.864	.004

The correlation test also showed that PA and GP had a significant positive correlation.

An individual test of PA and GP was done by testing the hypothesis:

H₀: P_{Z3} = 0

H₁: P_{Z3} ≠ 0

The analysis of individual lines the path coefficient for the variable PA: P_{Z3} = 0.107. t value obtained was 2.864 with sig. of 0.000 (Table 4). Because the value of sig.< 0.05 then H₀ was rejected. This means that PA contributed directly and significantly to GP. The correlation test also showed that PA and GP had a significant positive correlation.

Based on the results of the path coefficient of the model one and model two, it can be described in the overall relationship between the causal variable PA (X₁), IC (X₂), and GG (Y) on the GP (Z) like the Figure 2.

Goodnes-of-fit test.

Goodness-of-fit test was carried out to analyze the fitness of the model with the data using model trimming. Result showed that the obtained coefficient of determinant for the first and second model:

$$R^2 = 1 - (1 - R^2_{m123})(1 - R^2_{123Y})$$

$$= 1 - (1 - 0.692)(1 - 0.794)$$

$$= 1 - (0.308)(0.206)$$

$$= 1 - 0.063$$

$$= 0.936$$

Because the proposed model is not improved, thus R² = M = 0.936. The Q value could be calculated as follows:

$$Q = \frac{1 - R^2_m}{1 - M} = \frac{1 - 0.936}{1 - 0.936} = 1$$

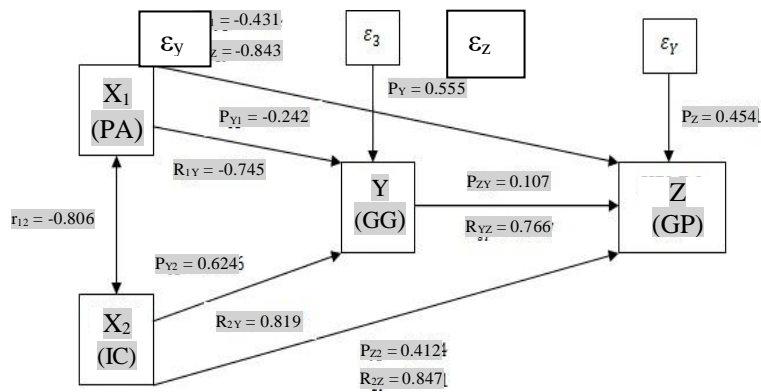


Figure 2. Diagram and path coefficients of the causal relationships X_1 , X_2 , Y Towards Z .

Based on the data; it showed that the model of the causal relationship of the variables of PA (X_1), IC (X_2), and GG (Y) on the GP (Z) which was obtained by perfect fit or appropriate. Furthermore, we determined the contribution of direct and indirect PA (X_1), IC (X_2), and GG (Y) on GP (Z) as follows.

(a) Analysis of the influence of PA on GG obtained a significance value of PA was smaller than alpha (5%), thus it can be concluded that PA had a significant effect directly on GG. PA contributed directly and adversely by $P_{Y1} = 0.242 \times 100\% = 24.2\%$ to GG and relationship in the opposite direction of the second variable (R_{1Y}) was equal to 0.745.

(b) Analysis of the influence of IC on GG obtained a significance value of achievement motivation was smaller than alpha (5%), thus it could be concluded that IC had a significant effect directly to GG. The direct contribution of IC to GG was equal to $P_{Y2} = 0.624 \times 100\% = 62.4\%$ and the relationship between the two variables (R_{2Y}) was equal to 0.819.

(c) Analysis of the influence of PA on GP obtained a significance value of math anxiety was smaller than alpha (5%), thus it could be concluded that PA had a significant effect directly on GP. The direct contribution of PA to GP was equal to $P_{Z1} = 0.431 \times 100\% = 43.1\%$ and the relationship was the opposite of the two variables (R_{1Z}) was equal to 0.843.

(d) Analysis of the influence of PA through Y on GP showed that there was indirect influence by $P_{Y1} \cdot P_{Z2} = (-0.242)(0.107) = -0.026$ or 2.6%, thus the contribution of total PA on GP through GG was equal to $P_{Z1} + P_{Y1} \cdot P_{Z2} = 0.431 + (-0.026) = 0.405$ or 40.5%. Because the result was higher than 0.431, it could be concluded that the indirect PA through GG affected GP significantly.

(e) Analysis of the influence of IC on GP obtained a significance value of IC was smaller than alpha (5%), thus it can be concluded that IC had a significant effect directly on GP. The direct contribution of IC to GP was by $P_{Z3} = 0.412 \times 100\% = 41.2\%$ and the relationship between the two variables (R_{2Z}) was equal to 0.847.

(f) Analysis of the influence of IC through GG on GP by $P_{Y2} \cdot P_{Z3}$ = (0.624)(0.107) = 0.067 or 6.7%, thus total contributions of IC to GP through GG was equal to $P_{Z2} + P_{Z2} \cdot P_{Z3}$ = (0.412) + (0.067) = 0.479 or 47.9%. Because the result was higher than 0.412, it could be concluded that the indirect IC through GG affected GP significantly.

(g) Analysis of the influence of GG on GP obtained a significance value of GG was smaller than alpha (5%), thus it could be concluded that GG had a direct effect on GP. The direct contribution of GG on GP was by $P = 0.107$ or 10.7% and the relationship of the two variables (R_{YZ}) was equal to 0.766.

(h) The contribution of PA and IC simultaneously on GG R^2_{12Y} was equal to 0.692. Thus it could be concluded that there was an influence of PA and IC to GP with a large contribution of 69.2%. The magnitude of the relationship between PA and IC simultaneously on GG (R_{12Y}) was 0.832.

(i) The contribution of PA, IC, and GG to GP (R^2_{12YZ} was equal to 0.794. Thus, it could be concluded that there was an influence of PA, IC, and GG on GP by 79.4%. The magnitude of the relationship between simultaneous PA, IC, and GG to GP (R_{12YZ}) was 0.891.

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Table 5. Direct contribution, indirect contribution, and total contribution from causal relation X_1, X_2, Y , to Z

Contributions Between Variables	Path Coefficient (Determination)	Direct Contribution	Indirect contribution through <u>Y</u>	Residue	Total
X_1 towards Y	0.242	24.2%	-	-	24.2%
X_2 toward Y	0.624	62.4%	-	-	62.40%
X_1, X_2 towards Y	0.692	69.2%	-	30.80%	100.00%
X_1 towards Z	0.422	43.1%	2.6%	-	45.70%
X_2 towards Z	0.423	41.2%	6.7%	-	47.90%
Y towards Z	0.107	10.7%	-	-	10.7%
X_1, X_2, Y towards Z	0.794	79.4%	-	20.60%	100.00%

CONCLUSION

Based on the results of data analysis, in general it can be concluded that the variables of performance accountability and internal control had a positive and significant effect on good governance and had a positive and significant impact on government performance, either directly or indirectly, either separately or simultaneously.

Specifically, the results of path analysis implied that: (a) performance accountability had a direct inverse effect on good government significantly, (b) internal control had a direct positive effect on good government significantly, (c) performance accountability contributes had direct inverse effect on government performance significantly, (d) performance accountability had indirect positive effect on government performance significantly, (e) internal control had a direct positive effect on government performance significantly, (f) internal control had an indirect positive effect on government performance significantly, (g) good government had direct positive effect on government performance significantly, (h) performance accountability and internal control had positive simultaneous effect on good government significantly, (i) performance accountability, internal control, and good government had positive simultaneous effect on government performance significantly.

RECOMMENDATION

Based on the research results, it is recommended to the government to build good performance through the implementation of good governance, by taking accountability and internal control in an integrated and sustainable manner.

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