

THE INFLUENCE OF APPLICATION OF GOOD GOVERNMENT GOVERNANCE PRINCIPLES AND TRI HITA KARANA CULTURE ON REGIONAL GOVERNMENT PERFORMANCE

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ABSTRACT: Regional Apparatus Organizations Badung regency needs to pay attention to factors that affect its performance. Several variables affect Regional government Performance including the application of the principles of Good Government Governance and Tri Hita Karana Culture as a local culture in the area of Bali. The study aims to determine the effect of applying the principles of Good Government Governance and Tri Hita Karana Culture on Regional government Performance. This research is located in the Regional Apparatus Organizations Badung regency. The number of respondents was 114 people with a saturated sampling technique. The analysis technique used in this study is the multiple linear regression analysis. The analysis was carried out with the SPSS for Windows program. Based on the results of the variable test shows that the principles of Good Government Governance and Tri Hita Karana Culture have a positive and significant effect on Regional government Performance. The results of this study make a positive contribution to all parties in Regional Apparatus Organizations, to manage Regional Apparatus Organizations by applying the principles of Good Government Governance so that it will improve the quality of public services.

KEYWORDS: *Good Government Governance, Tri Hita Karana Culture, Regional government Performance*

I. INTRODUCTION

The public sector is the most important provider of services to the public interest in Indonesia, besides the public sector is also a vehicle for the law to implement social policy. Current government institutions must improve the quality of financial performance to be able to keep abreast of accounting developments because information users, especially the general public, demand increased accountability and transparency, which allows users of financial statements to be able to access information about the results achieved in the administration of regional government. One concrete effort to achieve transparency and accountability in the management of state finances is the submission of government financial accountability reports that meet the principles on time and are prepared by following generally accepted government accounting standards (Herawati, 2017). Regional governments should publish information through financial statements that are used as a basis for decision making.

Good governance is a series of processes of social and political interaction between government and society in various fields related to community interests and government intervention in these interests (Kooiman, 1993: 54). Increasing public demand for good governance has encouraged the Central Government and Regional Governments to implement public accountability (Surastiani, 2015). Accountability can be interpreted as a form of obligation to account for the success or failure of the implementation of the organization's mission in achieving the goals and targets that have been previously determined, through a media of accountability that is carried out periodically (Mardiasmo, 2006). With accountability, it is hoped that the government can improve its performance and be trusted by the community (Chi-Chi, 2012).

Measurement of government performance is very important because measuring performance will create public trust in the government so that development in an area is right on target (Putra, 2018). Wulandari (2011) states that performance is an achievement that has been achieved by employees in realizing organizational goals that have been set. The success of government performance can be measured by the reported financial statements and audit opinions provided by the Indonesia Supreme Audit Institution to regional governments as well as services to the public interest. Regional government Performance can also be measured using instruments developed by Wulandari (2011), namely the achievement of the target performance of activities in a program, the determination and suitability of results, the level of program achievement, the impact

of activity results on community life, the suitability of budget realization with the budget, the achievement of operational efficiency and employee behavior. The regional government as the party that is given the task of running the wheels of government (development and social services of the society) must submit accountability for the performance of the region to assess whether the government has successfully carried out its duties properly (Ruspina, 2013).

Financial statements are used as communication media to connect interested parties both internal and external to measure and assess the performance of a company (Wiyadi, 2016). The purpose of financial statements for government agencies or non-profit institutions is to provide information that is useful for monitoring the effectiveness of management in managing resources in achieving organizational goals (Jones, 1992). Financial reports produced by the regional government will be used by several interested parties as a basis for decision making. Therefore, the information contained in the Regional Audited Budget Realization must be useful and following the needs of the users. Therefore, the regional government must pay attention to the information presented in the financial statements for planning, controlling, and making decisions. Alaraj (2016) states that policymakers in government have priority authority in making decisions for more ethical management of the country and especially to reduce corruption and make policies that prioritize the interests of the community to increase public trust. The resulting government financial reports must meet the principles on time and be prepared following Government Accounting Standards following Government Regulation Number 71 of 2010 (Nurillah, 2014). Qualitative characteristics required by Government regulation No. 71 of 2010 concerning Government Accounting Standards that are relevant, reliable, comparable and can be understood.

Performance factors of Regional Apparatus Organizations are very important to consider because the sustainability and success of an organization are determined by the performance of Regional Apparatus Organizations (Yudhasena, 2019). Badung regency in 2018 experienced a deficit, this is because in 2018 Badung regency received regional income of Rp 5,420,009,298,379.53 with regional spending and transfers of Rp 5,799,584,400,072,04 so that Badung regency experienced a deficit of Rp 379,575 .101,692,51. In 2018 Badung regency planned a District Own Source Revenue of IDR 7,569,868,372,699.63 while the realization was only IDR 5,420,009,298,379.53. The failure to achieve the District Own Source Revenue Badung regency target is allegedly caused by the non-optimal revenue from the tax sector. The Badung regency government in this case needs to make improvements, especially in terms of governance and organizational culture in the agency, so that later it will produce better government performance. The occurrence of a deficit in Badung regency in 2018 requires the regional government to practice Good Government Governance that can support the smooth and integrated implementation of the tasks and functions of state administration in development. With good governance, it can improve performance through the creation of a better decision-making process, improve operational efficiency, and further improve services to the public. The quality of corporate governance is a condition needed to guarantee and maintain stakeholder confidence (Fathi, 2013).

Good Government Governance, namely the implementation of good state governance or good governance. The term Good Government Governance is very familiar to us both on campus and its application among agencies. In general, corporate governance is a system where agencies are directed and controlled (Sheikh, 2013). Good Government Governance is expected to provide benefits to improve the operational capabilities of a government, improve services to stakeholders, and with the right decision-making process is expected to improve government performance. Good Corporate Governance can help in preventing fraud that occurs in an organization (Todorovic, 2013). If good governance, then it shows greater government responsibility so that government performance is expected to increase (Putra, 2018). With the existence of Good Corporate Governance will contribute to sustainable economic development by improving organizational performance (Sarbah and Xiao, 2015). Good Government Governance has good governance principles, namely Transparency, Accountability, Responsibility, Independence, and Fairness. Based on the description above it can be stated that Good Government Governance will be achieved if it can be implemented well. Research on Good Government Governance provides empirical evidence that Good Government Governance variables are important factors that influence the performance of Regional Apparatus Organizations (Setyawan and Asri Dwija Putri, 2013). Thus, there is an effect of the implementation of the principles of Good Government Governance on the work effectiveness of Regional Apparatus Organizations.

According to the KNKG, the principles of Good Government Governance include transparency which means that information that is material and relevant must be provided and presented transparently so that later there is nothing to hide, accountability means that organizational management is carried out properly and correctly so that later it is not only the interests of the organization that fulfilled but also considering other stakeholders, responsibility means that all laws and regulations must be obeyed by the organization and social responsibility to the surrounding environment so that the organization can survive in the long term, independence means that each part of the organization does not dominate each other, organizational management must independently and free from outside influences, and fairness means that the rights of stakeholders must be considered so that organizational performance can be improved in a more effective direction. The application of the principles of Good Government Governance can minimize the abuse of power

and wrong decision making in an organization, to improve the managerial performance of an organization (Raheni, 2019).

An organization often experiences conflicts, one of which is triggered because of differences in the information provided to the principal of the agent (Araujo *et al* 2013). The implementation of Good Government Governance can improve performance because by implementing good government governance in public sector organizations, it can help the government apparatus in making effective decisions to align the interests between the giver of authority and the recipient of authority (Widasari, 2018). An organization can implement and develop good governance to improve the performance of the organization itself. Good organizational management is expected to improve the effectiveness of organizational financial performance (Setyawan and Asri Dwija Putri, 2013). Research conducted by Yudhasena (2019) shows that the principles of Good Government Governance have a positive effect on the performance of Regional Apparatus Organizations in Karangasem Regency. Furthermore, the research (Putra, 2018) states that good governance has a positive influence on the performance of the Karangasem Regency government, meaning that the better the application of good governance, the better the performance of the Karangasem Regency government. While the results of Mahaendrayasa's research (2017) say the principle of transparency and responsibility does not significantly influence the financial performance of LembagaPerkreditanDesa (LPD) in Denpasar City. Furthermore in Putri's research (2017) states that the principles of transparency, responsibility, and fairness do not affect employee performance.

In addition to practicing the principles of Good Government Governance, the government must have or apply a good organizational culture to improve Regional Government Performance. According to Hariani (2013), organizational culture has a great influence on the behavior of its members in realizing organizational strategies. Organizational culture can also be an instrument of primary competitive advantage, that is if the organizational culture supports organizational strategy and if organizational culture can answer or overcome environmental challenges quickly and appropriately (Maryana, 2011). Organizational culture is the belief of all members of the organization of the system of values and that is applied, developed, and studied on an ongoing basis, useful as an adhesive system and can be used as a reference to behave in the organization to achieve the stated organizational goals (Temaja and Main, 2016). One culture that needs attention is local culture, such as in Bali, which adopts Tri Hita Karana Culture as organizational culture. Tri Hita Karana (THK) emphasizes the theory of balance stating that Hindu society tends to view themselves and their environment as a system that is controlled by the value of balance and is manifested in the form of behavior (Gunawan, 2009). THK is a philosophy that promotes harmony and balance. In THK, success in working is not only determined by human resources, but it cannot be separated from belief in God and the ability to utilize available natural resources (Yudastri, 2017).

THK has the concept that harmonious relationships are important in carrying out an activity or organization. This belief in harmony has become a guide for the Hindu community in Bali to behave which gives birth to real actions, namely (a) harmony between humans and Ida Sang Hyang WidhiWasa (God Almighty), known as Parahyangan, (b) harmony relationship with fellow human beings known as Pawongan, and (c) the harmony of human relations with the natural environment known as Palemahan. The essence and essence of the teachings of THK is good cooperation and harmony of all components related to an activity or organization. Besides, it is also supported by the Regional Government of Bali Province program which holds the Tri Hita Karana Awards which further foster the implementation of THK teachings in daily life, especially on work (Mustikayani and Dwirandra, 2016).

Good Government Governance is a management or monitoring controller in carrying out its operational activities so that finally it can take the form of organizational culture that has implications for high-performance improvement (Anggiriawan and Wirakusuma, 2015). According to Mulyawan's research (2017), one of the things that influence the performance of LPD and GCG is THK culture. THK culture can strengthen the influence of GCG on LPD performance. The better implementation of GCG followed by the implementation of THK culture will jointly improve the performance of LPD. Usoro and Adigwe (2014) state that organizational culture describes the actual state of an organization. A productive culture is a culture that can make an organization strong and organizational goals can be achieved. Thus the organizational culture both directly and indirectly will affect organizational performance. Strong organizational culture is useful as a tool for directing behavior because it helps employees to do better jobs so that every employee at the beginning of his career needs to understand how the culture is applied (Paramita *et al.*, 2018).

Several studies have been conducted to find out how the influence of culture on organizational financial performance. Surya *et al.*, (2014) found that THK adopted as an organizational culture had a positive and significant effect on company performance. In line with that, Sastra and Erawati (2017) found that THK culture had a positive and partially significant effect on LPD's financial performance. Other studies of the influence of organizational culture on performance are from Murni (2018) which shows that organizational culture variables have a positive effect and significantly influence employee performance. In the research of Ozigbo (2013), the results show that culture has a positive and significant effect on company performance.

II. CONCEPTUAL MODEL AND HYPOTHESIS DEVELOPMENT

Literature Review

Good Government Governance

Good Government Governance as a concept in running the government does not only reach understanding but must be implemented properly so that it can provide benefits to all parties interested in government.

Principles of Good Government Governance

The National Committee on Governance Policy (2006) revealed that each agency must ensure that the principles of Good Governance are applied to every aspect and at all levels of the agency. According to the KNKG, five principles guide the implementation of good governance, including transparency, accountability, responsibility, independence, and fairness.

Tri Hita Karana Culture (THK)

Tri Hita Karana Culture (THK) is a harmonized concept of life in which every philosophy is always guarded and obeyed by Hindu society which consists of Parahyangan (human relationship with God), pawongan (human relationship with human), and palemahan (human relationship with the environment) which sourced from the Hindu holy book, Bhagawad Gita (Suparsabawa, 2018) THK is a Balinese culture brought by individual workers, leaders, owners, and company founders in routine activities in their workplaces (Ariyantoet *et al.*, 2017).

Regional government Performance

Government performance has a very important meaning in the context of the development and implementation of community services in the regions so that efforts are sought to work effectively and efficiently (Ruspina, 2013).

Hypothesis

The Influence of Application of Good Government Governance Principles on Regional Government Performance.

Good Government Governance is defined as good governance in an organization that is based on professional ethics in working or working. This can be explained by the application of the principles of Good Government Governance namely transparency, accountability, responsibility, independence and fairness requires that government officials must work hard and seriously to provide maximum results. Stewardship theory assumes a strong relationship between organizational success and owner satisfaction. In this case, the management of the agency is assumed to be a steward who acts according to the wishes of the principal ie members. The steward behavior will not leave the organization because the steward is trying to achieve its organizational goals (Riyadi and Yulianto, 2014). The implementation of Good Government Governance helps the government apparatus in making effective decisions to increase the prosperity of society and improve services for principals, namely society (Raheni, 2019).

Research conducted by Yudhasena (2019) shows that the principles of Good Government Governance have a positive effect on the performance of Regional Apparatus Organizations in Karangasem Regency. This is in line with research conducted by Putra (2018) which states that good governance has a positive influence on the performance of the Karangasem Regency government, meaning that the better the application of good governance, the better the performance of the Karangasem Regency government. Based on the description and results of previous studies, the hypothesis can be formulated as follows:

H₁: Good Government Governance has a positive effect on Regional Government Performance.

The Influence of Tri Hita Karana Culture on Regional Government Performance.

Organizational culture has more influence on organizational performance by psychologically influencing individual employees, workgroups, and even the whole organization (Jatilaksono and Indartono, 2016). THK culture can be used as a system of values or habits that become the members of the organization in carrying out obligations and behaving within the organization (Suardikha, 2013). Theory of Attitude and Behavior is a person's behavior determined by attitudes related to what people want to do and consists of beliefs about the consequences of the behavior, social rules related to what they think, and habits related to what they usually do (Murni, 2018). THK culture can be used as a system of values or habits which become the members of the organization in carrying out obligations and behaving within the organization.

Research conducted by Surya *et al.*, (2014) found that THK adopted as an organizational culture had a positive and significant effect on company performance. In line with the research of Sastra and Erawati (2017), the results show that THK culture has a positive and partially significant effect on LPD financial performance. From the description above, the hypothesis can be formulated as follows:

H₂: Tri Hita Karana Culture has a positive effect on Regional Government Performance.

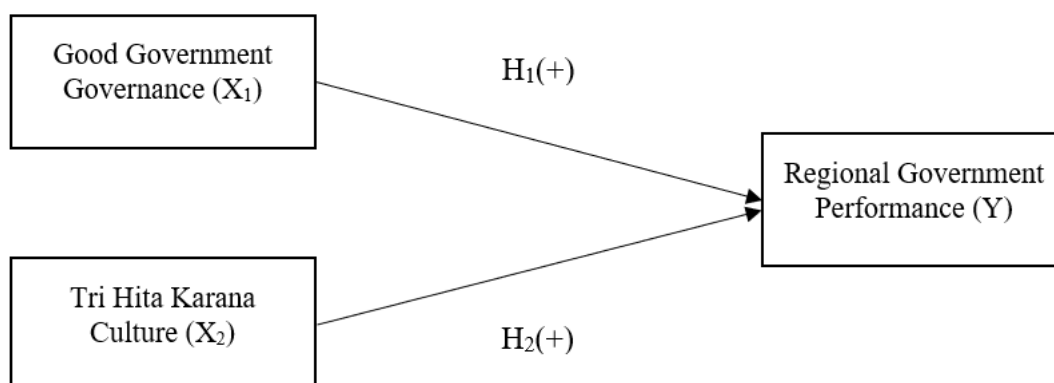


Figure 1: Conceptual Model

III. RESEARCH METHODOLOGY

The research design used in this study is a quantitative approach. This research was conducted at 38 Regional Apparatus Organizations Badung regency. The choice of location is because Badung regency is a regency with very rapid economic development in Bali, but there is still a deficit that can be seen in the Badung Regional Budget Realization Report for the 2018 Fiscal Year. The object of this study is the performance of Regional Apparatus Organizations Badung regency which is explained by applying the principles of Good Government Governance. The population in this study were all Regional Apparatus Organizations in Badung regency, which totaled 38 Regional Apparatus Organizations.

The sampling method used in this study is the saturation sampling technique. Therefore this study took the number of respondents as many as 3 employees in each Regional Apparatus Organizations Badung regency that is the head of the sub. the financial department, treasurer, and one staff member of finance. The total observations in this study were 102 respondents. The data collection method used in this study is a survey method by distributing questionnaires. The analysis technique used in this study is the multiple linear regression analysis.

IV. RESEARCH FINDING AND DISCUSSION

The research data were obtained from the results of a questionnaire that had been distributed to research respondents totaling 102 respondents. The characteristics of the respondents studied included age, gender, and working period. A summary of the characteristics of respondents could show in Table 1 as follows:

TABLE 1: RESPONDENT CHARACTERISTICS

No	Characteristic	Classification	Respondent	Percentage (%)
1	Gender	Male	47	46
		Female	55	54
	Total		102	100
1	Age	20 - 30 years old	7	7
		31 – 40 years old	12	12
		41 – 50 years old	34	33
		>50 years old	49	48
	Total		102	100
3	Education	High School	8	8
		Diploma III	4	4
		Bachelor	55	54
		Magister	35	34
	Total		102	100

Source: Primary data processed, 2020

Data on the characteristics of respondents including gender, age, level of education, and years of service can be described as follows:

- 1) Characteristics of respondents by gender can be used to determine the proportion of male and female respondents in the Regional Apparatus Organizations Badung regency. Table 1 shows that 47 male respondents (46%) and 55 female respondents (54%). This shows that the majority of respondents are female.

- 2) Characteristics of respondents based on their age are used to determine the age range of employees working at the Regional Apparatus Organizations Badung regency. Table 1 shows that respondents aged 20-30 years were 7 people (7%), aged 31-40 years were 12 people (12%), aged 41-50 years were 34 people (33%) and were older than 50 years (48%). This shows that the majority of respondents in this study were more than 50 years old.
- 3) Characteristics of respondents based on their latest level of education are used as indicators to determine the level of education undertaken by respondents in the Regional Apparatus Organizations Badung regency. Table 1 shows that respondents who had an education level at High School were 8 people (8%), at the Diploma III level were 4 people (4%), at the Bachelor level were 55 people (54%), and respondents who had education at Masters level is 35 people (34%). This shows that based on the last level of education that dominates are respondents with a Bachelor's education level.

Results of Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine the effect of one or more independent variables on the dependent variable. The results of multiple linear regression analysis can be seen in Table 2.

TABLE2:THE RESULT OF MULTIPLE LINEAR REGRESSION ANALYSIS

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,632	2,455		1,072	0,286
	Good Government Governance	0,184	0,035	0,453	5,315	0,000
	Tri Hita Karana Culture	0,236	0,053	0,378	4,437	0,000

Source: Primary data processed, 2020

Based on Table 2 the regression equation can be formed in this study as follows.

$$Y = 2,632 + 0,184 X_1 + 0,236 X_2 + e$$

Based on the formed regression equation, some things can be interpreted as follows.

- 1) a constant value (α) of 2,632. This means that if the implementation of good government governance and Tri Hita Karana Culture is equal to zero, then Regional Government Performance increases by 2,632.
- 2) The regression coefficient value of the good government governance variable (β_1) is 0.184. The positive coefficient value indicates that the better the implementation of good government governance, the increasing Regional Government Performance assuming other independent variables are considered constant.
- 3) The regression coefficient of the Tri Hita Karana Culture (β_2) variable is 0.236. Positive coefficient values indicate that the better the implementation of Tri Hita Karana Culture, the more increasing Regional Government Performance with the assumption that other independent variables are considered constant.

Determination Coefficient Test (R^2)

TABLE 3: THE RESULT OF DETERMINATION COEFFICIENT

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,750 ^a	0,563	0,554	2,160	1,828

Source: Primary data processed, 2020

Based on Table 3, it can be seen the Adjusted R Square value of 0.554. This shows that 55.4% of the variation in Regional Government Performance can be explained by good governance and Tri Hita Karana Culture variables, while the remaining 44.6% is explained by other factors not included in this research model.

Model Feasibility Test Results (F-Test)

TABLE 4: THE RESULT OF F-TEST

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	594,529	2	297,264	63,724	0,000 ^b
	Residual	461,824	99	4,665		
	Total	1056,353	101			

Source: Primary data processed, 2020

Based on Table 4, it can be seen that the significance value (Sig.) Is 0,000, which is smaller than 0.05. This means that the regression model that is formed is feasible to be used as an analytical tool in testing the influence

of good governance and Tri Hita Karana Culture variables on Regional Government Performance variables. From these values, it can also be concluded that the variables of good government governance and Tri Hita Karana Culture simultaneously influence the Regional Government Performance.

The Influence of Good Government Governance on Regional Government Performance

Based on the analysis of the effect of Good Government Governance on Regional Government Performance produces a significance value of 0,000 with a positive regression coefficient of 0.184. A significance value of $0,000 < 0.05$ indicates that H_0 is rejected and H_1 is accepted. This result means that Good Government Governance has a positive and significant effect on Regional Government Performance. The results of this study are in line with research conducted by Yudhasena (2019) which shows that the principles of Good Government Governance have a positive effect on the performance of Regional Apparatus Organizations in Karangasem Regency. This is in line with research conducted by Putra (2018) which states that good governance has a positive influence on the performance of the Karangasem Regency government, meaning that the better the application of good governance, the better the performance of the Karangasem Regency government.

Stewardship theory assumes a strong relationship between organizational success and owner satisfaction. This theory arises based on the belief in each party. The party that gives trust is called the principal and the party that has given the trust is steward. In this case, the management of the agency is assumed to be a steward who acts according to the wishes of the principal ie members. The management obtains authority and power from the head of the department to carry out the tasks and authority given. On this basis, the board formulates various policies that must be carried out by the manager and carry out their duties. The board that acts as a steward is the party that obtains the mandate from the members as the principal to carry out the duties and authority in optimizing the utilization of resources owned by the government. The implementation of Good Government Governance helps the government apparatus in making effective decisions to increase the prosperity of society and improve services for principals, namely society (Raheni, 2019).

The Influence of Tri Hita Karana Culture on Regional Government Performance

Based on the results of the analysis of the influence of Tri Hita Karana Culture on Regional Government Performance produces a significance value of 0,000 with a positive regression coefficient of 0.236. A significance value of $0,000 < 0.05$ indicates that H_0 is rejected and H_2 is accepted. These results mean that Tri Hita Karana Culture has a positive and significant effect on Regional Government Performance. The results of this study are in line with research conducted by Surya *et al.*, (2014) which found that THK adopted as an organizational culture had a positive and significant effect on company performance. In line with the research of Literature and Erawati (2017), the results show that THK culture has a positive and partially significant effect on LPD financial performance. Theory of Attitude and Behavior is a person's behavior determined by attitudes related to what people want to do and consists of beliefs about the consequences of the behavior, social rules related to what they think, and habits related to what they usually do (Murni, 2018). THK culture can be used as a system of values or habits which become the members of the organization in carrying out obligations and behaving within the organization.

V. CONCLUSIONS AND SUGGESTIONS

Based on the results of the research that has been done and the discussion that has been described in the previous chapter, the following conclusions can be concluded.

- 1) Good Government Governance has a positive and significant effect on Regional Government Performance, this means that the better the application of the principles of Good Government Governance in the activities of Regional Apparatus Organizations, the better the Regional Government Performance.
- 2) Tri Hita Karana Culture has a positive and significant effect on Regional Government Performance, this means that the better the quality of Tri Hita Karana Culture, the performance of the regional government will be better.

Based on the discussion and conclusions that have been described previously, it can be put forward some suggestions as follows.

- 1) For further researchers, it is better to add other external factors outside the variables that have been used in this study to get more complete results and reflect the real conditions.
- 2) For Regional Apparatus Organizations, Badung regency is expected to be able to improve the effectiveness of performance in each institution, because by the application of the principles of effective Good Governance it is expected to minimize the frauds that might arise in an agency. Regional Apparatus Organizations are expected to continue evaluating the performance of its employees to be able to provide the best public services and satisfy society and to improve the performance of agencies in Badung regency.

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