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The influence of internal control systems, information technology utilization and organizational commitment on the performance of local government institutions

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ABSTRACT

This study aims to determine the influence of the internal control system, the use of information technology, and organizational commitment to the performance of Jayapura City government agencies. This type of research is quantitative research using a causal associative design. The data analysis method used in this study is multiple regression analysis with the help of SPSS version 22. The population in the study was 23 OPDs within the jayapura city offices and agencies, the research samples were the Head of the Office/ Agency/ Secretary, the Head of the Planning and Reporting Program Subdivision, as well as staff with data sources obtained through the results of filling out questionnaires. Based on the results of the partial research conducted, it can be seen that the internal control system, the use of information technology and organizational commitment have a significant effect on the performance of government agencies. And simultaneously the internal control system, the use of information technology, and organizational commitment have a significant effect on the performance of government agencies.

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Introduction

Structuring government management in the era of bureaucratic reform is an aspect that must be considered in public sector organizations. One of them is that the government must be accountable to the public for its performance (Maharani, 2020). Performance is the result of activities/programs/policies implemented in order to meet the goals, objectives and vision of the organization (Bastian, 2014). In an effort to improve performance accountability, the City Government of Jayapura conducted a review of the Key Performance Indicators. In conducting a review by paying attention to performance achievements, problems and strategic issues that greatly affect the success of an organization.

In Indonesia, the practice of measuring the performance of government agencies has been carried out after the issuance of Presidential Instruction No. 7 of 1999 Concerning Accountability for Government Agencies' Performance. Responding to these instructions, the State Administrative Agency and the BPKP prepared a guidebook for preparing Government Agencies Performance Accountability Reports (LAKIP). The following are the results of accountability for the performance of Jayapura city government agencies:

Table 1. Results of AKIP Evaluation in Jayapura City

Indicator	2019		Achievements	2020		Achievements	2021		Achievements
Performance	Weight	Realization	%	Weight	Realization	%	Weight	Realization	* %
Planning Performance	30	18,36	61,2	30	18,36	61,32	30	18.55	61,83
Performance Measurement	25	15.84	63,36	25	15.84	63,36	25	16.55	66,2
Performance Reporting	15	8,83	58,86	15	8,9	59,3	15	9,25	61,6
Performance evaluation	10	6,83	68.3	10	6.98	69.8	10	7,15	75
AchievementsPerformance	20	8.45	42.25	20	8.55	42.75	20	8,5	42.5
Total	100	58,31		100	58,63		100	60	
Category	CC			CC			* B		

Note : * (valuetemporary)

The development of Jayapura city AKIP evaluation performance achievements from 2019 to 2020 is still in the CC assessment category but there is an increase in value every year, where in 2019 it received an assessment of 58.31 and in 2020 it received an assessment of 58.63. So it is hoped that in the future it can continue to increase and get maximum results. One of the factors that can affect the performance of government agencies is the internal control system (Sumaryati et al., 2020). According to Romney & Steinbart (2017) the internal control system will have an impact on whether or not the performance of government agencies is running. The internal control system for good organizational quality can support the improvement of organizational performance. To achieve good government agency performance, internal control must be implemented and government internal control is needed so that it has influence on the implementation of tasks that have been completed in accordance with plans and objectives and can achieve effectiveness and efficiency in implementing activities carried out by the government (Damayanti & Hermanto, 2018).

Another factor that can affect agency performance is the use of information technology. Information technology is related to service, because service quality can be associated with information technology. With the availability of information technology, the services provided will be faster and more accurate (Oktari in Erawati, 2019). Presidential Regulation No. 95 of 2018 concerning Electronic-Based Government Systems states that in order to realize transparent, accountable, clean and effective governance, as well as reliable and quality public services, an electronic-based government system is needed.

In addition to the two factors above, organizational commitment can also affect the performance of government agencies (Silitonga et al., 2017). Organizational commitment is the degree to which an employee supports a particular organization and wants to remain a member of that organization (Grego-Planer, 2019). If every employee has a commitment to providing good service to the community, then the performance of the public sector will also increase (Mahmudi, 2010). Employees can be more committed if they are aware of their rights and obligations in government regardless of position or title, because local government performance is the result of the work of everyone's participation (Lestari et al., 2016).

Previous research regarding the internal control system has been carried out by previous researchers including, Utama (2020) the results of the study show that the government's internal control system has a significant positive effect on the performance of government agencies. The results of this study are inversely proportional to research conducted by Desytriasih & Priyadi (2021) whose research results show that internal control has no effect on organizational performance. Research on the use of information technology was conducted by (Rentika, 2017) whose research results found that the use of information technology did not affect organizational performance. This is contrary to research conducted by Akib (2020) which shows that the use of information technology has a positive effect on the performance of government SKPDs. Research on organizational commitment was conducted by Prayoga & Safitri (2017) whose research results found that organizational commitment has a significant effect on the performance of local government organizations. Meanwhile, Dharu (2021) research shows that organizational commitment does not affect the performance of local government organizations.

Based on the background described above and with the differences in the results from previous research where the results varied, namely influential and not influential, in this study will examine the effect of the

variables the internal control system, the use of information technology, and organizational commitment on organizational performance either partially or simultaneously. The purpose of this study was to partially determine the influence of Internal Control Systems, Utilization of Information Technology, and Organizational Commitment on the Performance of Local Government Agencies in Jayapura City. And to determine simultaneously the influence of the Internal Control System, Utilization of Information Technology, and Organizational Commitment to the Performance of Local Government Agencies in Jayapura City.

Method

Population and Sample

The population in this study were 17 Jayapura City Regional Apparatus Organizations in the scope of the Service and 6 Agencies. The sampling technique in this study was to use a purposive sampling method with the aim of obtaining a representative sample according to the specified criteria (Omair, 2014). The sample criteria to be used are: Head of Service/Agency/Secretary, Head of Planning and Reporting Subdivision and Staff. Respondents were taken by 4 people from each OPD, the number of respondents was 92 people.

Data Types and Sources

The type of data in this study is quantitative data using the results of the questionnaire. Source of data used in this research is primary data. The method used to collect primary data in this study is a survey method using a questionnaire containing a list of questions related to the problem to be studied.

Variable Operational Definitions

In this study the independent variables are the internal control system, the use of information technology, and organizational commitment. The dependent variable of this study is the performance of government agencies.

Table 1. Variable indicators

Variable	Indicator
Independent Variable Internal Control System (X1)	1. Control environment 2. Risk control 3. Control activities 4. Information and communication 5. Monitoring
Independent Variable Utilization of Information Technology (X2)	1. Availability of computer equipment and internet network 2. Utilization of the internet network 3. Software use 4. Information technology maintenance
Organizational Commitment Independent Variable (X3)	1. Affective Commitment 2. Sustainable Commitment 3. Normative Commitment
Dependent Variable Performance of Local Government Agencies (Y)	1. Quality (quality) 2. Quantitats (amount) 3. Punctuality 4. Effectiveness 5. Efficiency

Data analysis technique

The data analysis technique used in this study is multiple regression analysis. Multiple regression analysis is an analysis performed on one dependent variable and two or more independent variables (Yudiaatmaja, 2013). The equation is as follows:

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + e \quad (1)$$

Information:

Y = Performance of Government Agenciesα

α = Constant

X1 = Utilization of Information Technology

X2 = Internal Control System
X3 = Organizational Commitment
β1-3 = Regression Coefficient
e = Standard error

Then in testing the hypothesis using the t test to test the relationship between the independent variable and the dependent variable partially. Meanwhile, to test the relationship between the independent and dependent variables together or simultaneously, the F test is carried out. then to test the fit of the regression model using the coefficient of determination. The coefficient of determination is between zero and one. A value close to one means that the independent variable provides almost all the information needed to predict the dependent variable (Ghozali, 2013).

Results and Discussion

Table 1. Questionnaire Return Rate

Information	Amount	Percentage (%)
Questionnaire distributed	92	100
Unreturned questionnaires	8	9%
Questionnaires that can be processed	84	91%

Quality Test Results

Validity Test Data

It is known that the number of respondents who were involved in testing the validity of the questionnaire was n=84, so the degrees of freedom were n-2=84-2=82. The rtable value with 82 degrees of freedom is 0.214. The benchmark value for the validity test is the correlation coefficient (Corrected Item-Total Correlation) which gets a value greater than rtable = 0.214. Correlation for each variable of government agency performance with the smallest value is 0.711, for the internal control system the smallest value is 0.527, the use of information technology is the smallest value is 0.625 and for organizational commitment the smallest value is 0.707.

Reliability Test

This reliability test uses the Cronbach alpha statistical method with a significant value of 0.6 where if the Cronbach alpha value of a variable is greater than 0.6 then the item statement proposed in the measurement of the instrument has adequate reliability.

Table 2. Reliability Test Results

Variable	Number of Questions	*Cronbach alpha*
Internal Control System	10	0.883
Utilization of Information Technology	8	0.888
Organizational Commitment	8	0.890
Performance of Government Agencies	10	0.920

This data shows the value is in the range above 0.6 so that all research instruments can be said to be reliable.

Descriptive Statistical Analysis

The descriptive variables in this study can be seen in the following table:

Table 3. Descriptive Statistical Analysis

	N	Minimum	Maximum	Means	Std. Deviation
Internal Control System	84	34	50	42,18	4,297
Technology Utilization	84	17	40	33,24	4,656
Organizational Commitment	84	24	40	34.00	4,127
Performance of Government Agencies	84	32	50	43,52	4,583
Valid N (listwise)	84				

Control system questionnaire the internal test consists of 10 question items, with the highest score of 50 and the lowest score of 34 with an average of 42.18 and a standard deviation of 4.297. And it can be concluded that the tendency of the internal control system variables is in the normal distribution category based on the existing scores. Information technology utilization questionnaire consists of 8 question items. With the highest score of

40 and the lowest score of 17 with an average of 33.24 and a standard deviation of 4.656. And it can be concluded that the tendency of information technology utilization variables is in the normally distributed category based on the existing scores. The organizational commitment questionnaire consists of 8 question items. With the highest score of 40 and the lowest score of 24 with an average of 34.00 and a standard deviation of 4.127. And it can be concluded that the tendency of the organizational commitment variable is in the normally distributed category based on the existing scores. The government agency performance questionnaire consists of 10 question items. With the highest score of 50 and the lowest score of 32 with an average of 43.52 and a standard deviation of 4.583. And it can be concluded that the tendency of government agency performance variables is in the normally distributed category based on the existing scores.

Classic assumption test

Normality test

A regression equation is said to be normally distributed if the significant value of the Kolmogorov-Smirnov test is > 0.05 and conversely if the significant value of the Kolmogorov-Smirnov test is <0.05 then the residual value is not normally distributed. The results obtained from the following table:

Table 4. Normality Test Results

		Unstandardized Residuals
N		84
Normal	Means	,0000000
Parameters, b	std. Deviation	2.99922549
MostExtreme	absolute	,083
Differences	Positive	,083
	Negative	-.047
Test Statistics		,083
asymp. Sig. (2-tailed)		,200c,d

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Based on the table above, the results of the normality test with the Kolmogorov-Smirnov Test obtained the Asymp value. Sig of 0.200 > 0.05. So it can be concluded that the data is normally distributed.

Multicollinearity Test

One way to test for multicollinearity can be seen from the Variance Inflation Factor (VIF) and the tolerance value (Senaviratna & Cooray, 2019). If the VIF value < 10 and the tolerance value > 0.1, then multicollinearity does not occur.

Table 5. Multicollinearity Test

Model		**Collinearity Statistics**	
		Tolerance	**VIF**
1	(Constant)		
	Internal Control System	,471	2,122
	Technology Utilization	,571	1,751
	Organizational Commitment	,525	1,903
a. Dependent Variable: Performance of Government Agencies			

Based on the results of the table above, that the tolerance value for the Internal Control System variable is 0.471> 0.10, Information Technology Utilization is 0.571> 0.10, and Organizational Commitment is 0.525> 0.10 and the VIF value for the Internal Control System variable is 2.122 <10, Information Technology Utilization 1.751<10, and Organizational Commitment 1.903<10. So it can be concluded that between the independent variables there is no multicollinearity.

Heteroscedasticity Test

Heteroscedasticity can be done by observing certain patterns on the scatterplot graph, where if there are certain patterns such as dots that form a certain regular pattern (wavy, widened and narrowed) then heteroscedasticity occurs (Sitorus et al., 2021). However, if there is no clear pattern, and the points spread above and below the number 0 on the Y axis, then heteroscedasticity does not occur.

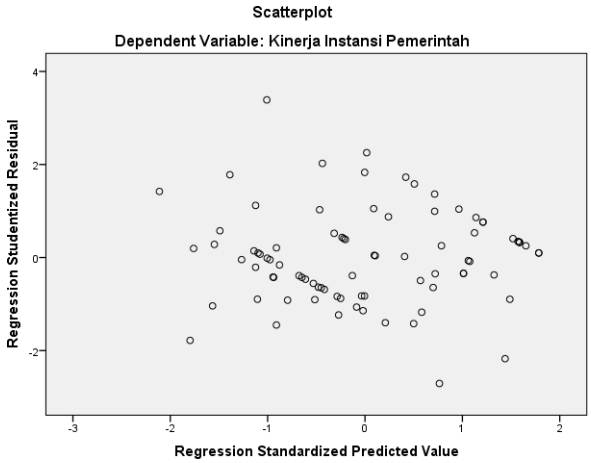

Figure 1. Heteroscedasticity Test Results

Based on the picture of the results of the heteroscedasticity test with the scatterplot, the points spread randomly above 0 or below the number 0 on the Y axis. Thus it can be concluded that there is no heteroscedasticity in the regression model, so the regression model is feasible to use.

Multiple Regression Analysis

Based on the table, the linear regression equation is obtained as follows. Y = 11.014 + 0.229X1 + 0.399X2 + 0.281X3 + e

Where: Y: Performance of Government Agencies, X1: Internal Control System, X2: Utilization of Information Technology, X3: Organizational Commitment

e: Error

The Internal Control System variable has a value of 0.229 (positive value), meaning that the Internal Control System has a positive influence on the Performance of Government Agencies. An improved Internal Control System has a positive impact on the Performance of Government Agencies. Information Technology Utilization Variable has a value of 0.399 (positive value), meaning that Information Technology Utilization has a positive influence on the Performance of Government Agencies. The better use of Information Technology has a positive impact on the Performance of Government Agencies. The Organizational Commitment variable has a value of 0.281 (positive value), meaning that Organizational Commitment has a positive influence on the Performance of Government Agencies. Better Organizational Commitment has a positive impact on the Performance of Government Agencies.

Test results

Hypothesis Test t

The decision-making criteria used two 5% significance levels for the two-way test, namely t table (α/2 = 0.05/2 = 0.025) with degrees of freedom (df) = 84-4=80. So the value of t table with a real levelα/2=0.025 and df=80 is 1.66.

Table 6. Test Results t

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	11.014	3,408		3,231	,002
	Control System Internal	,229	, 114	,215	2.016	.047
	Technology Utilization	,399	.095	,406	4,189	,000
	Organizational Commitment	,281	,112	,254	2,512	,014

The Influence of Internal Control Systems on the Performance of Government Agencies Based on partial testing of the influence of internal control systems on the performance of government agencies using the SPSS program, the t count is 2.016 > t table 1.66 with a significance of 0.047 <0.05. This shows that the Internal Control System has a significant effect on the Performance of Government Agencies.

The Effect of Using Information Technology on the Performance of Government Agencies Based on partial testing of the effect of using information technology on the reliability of financial reporting using the SPSS program, the value of t count is 4.189 > t table 1.66 with a significance of 0.000 <0.05. This shows that the Utilization of Information Technology has a significant effect on the Performance of Government Agencies.

The Effect of Organizational Commitment on the Performance of Government Agencies Based on partial testing of the effect of organizational commitment on the performance of government agencies using the SPSS program, the t value is 2.512 > t table 1.66 with a significance of 0.014 <0.05. This shows that Organizational Commitment has a significant effect on the Performance of Government Agencies.

F test results

The criterion F test is carried out at the level of confidenceα=5% in both directions (0.05). The value of df1 (N1)=4-1 =3 and for df2 (N2) = 84-4=80. Then the value of Ftable = 2.72, the results of the F test can be seen from the following table:

Table 7. F Test Results

Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	996,338	3	332,113	35,586	,000b
	residual	746,614	80	9,333		
	Total	1742,952	83			

a. Dependent Variable: Performance of Government Agencies
b. Predictors: (Constant), Organizational Commitment, Technology Utilization, System Internal Control

The results of the F test obtained Fcount 35.586 > Ftable 2.72 with a significant value of 0.000 <0.05 so it can be concluded that the hypothesis is accepted which means the internal control system, utilization of information technology, and organizational commitment simultaneously have a significant effect on the performance of government agencies.

Determination Coefficient Test (R2)

The following is a table of test results:

Table 8. Test Results for the Coefficient of Determination (R2)

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	,756a	,572	,556	3.055

a. Predictors: (Constant), Organizational Commitment, Technology Utilization, Internal Control Systems
b. Dependent Variable: Performance of Government Agencies

The results of multiple linear regression analysis can be seen Adjusted R Squere of 0.556. This means that 55.6% of the performance variables of government agencies are explained by the three independent variables, namely internal control systems, information technology utilization, and organizational commitment while the rest (100% -54.4% = 44.4%) are influenced by other factors which were not examined in this study.

Internal Control System

The internal control system questionnaire test consists of 10 question items, with the highest score of 50 and the lowest score of 34 with an average of 42.18 and a standard deviation of 4.297. And it can be concluded that the tendency of the internal control system variables is in the normal distribution category based on the existing scores. The Internal Control System variable has a value of 0.229 (positive value), meaning that the Internal Control System has a positive influence on the Performance of Government Agencies. An improved Internal Control System has a positive impact on the Performance of Government Agencies. The Influence of Internal Control Systems on the Performance of Government Agencies Based on partial testing of the influence of internal control systems on the performance of government agencies using the SPSS program, the t count is 2.016 > t table 1.66 with a significance of 0.047 <0.05.

This shows that the Internal Control System has a significant effect on the Performance of Government Agencies. The result of this study support the research by Utama (2020) that show that the government's internal control system has a significant positive effect on the performance of government agencies. The results of this study are inversely proportional to research conducted by Desytriasih & Priyadi (2021) whose research results

show that internal control has no effect on organizational performance. Therefore, to achieve good government agency performance, internal control must be implemented and government internal control is needed so that it affects the implementation of tasks that have been completed in accordance with plans and objectives and can achieve effectiveness and efficiency in carrying out activities carried out by the government

Information Technology Utilization

Information technology utilization questionnaire consists of 8 question items. With the highest score of 40 and the lowest score of 17 with an average of 33.24 and a standard deviation of 4.656. And it can be concluded that the tendency of information technology utilization variables is in the normally distributed category based on the existing scores. Information Technology Utilization Variable has a value of 0.399 (positive value), meaning that Information Technology Utilization has a positive influence on the Performance of Government Agencies. The better use of Information Technology has a positive impact on the Performance of Government Agencies. The Effect of Using Information Technology on the Performance of Government Agencies Based on partial testing of the effect of using information technology on the reliability of financial reporting using the SPSS program, the value of t count is 4.189 > t table 1.66 with a significance of 0.000 <0.05. This shows that the Utilization of Information Technology has a significant effect on the Performance of Government Agencies. The result of study are a line with research by Rentika (2017) whose research results found that the use of information technology did not affect organizational performance. This is contrary to research conducted by Akib (2020) which shows that the use of information technology has a positive effect on the performance of government SKPDs.

The Organizational Commitment

The organizational commitment questionnaire consists of 8 question items. With the highest score of 40 and the lowest score of 24 with an average of 34.00 and a standard deviation of 4.127. And it can be concluded that the tendency of the organizational commitment variable is in the normally distributed category based on the existing scores. The Organizational Commitment variable has a value of 0.281 (positive value), meaning that Organizational Commitment has a positive influence on the Performance of Government Agencies. Better Organizational Commitment has a positive impact on the Performance of Government Agencies. The Effect of Organizational Commitment on the Performance of Government Agencies Based on partial testing of the effect of organizational commitment on the performance of government agencies using the SPSS program, the t value is 2.512 > t table 1.66 with a significance of 0.014 <0.05. This shows that Organizational Commitment has a significant effect on the Performance of Government Agencies. The result of study are in line with research by Prayoga & Safitri (2017) whose research results found that organizational commitment has a significant effect on the performance of local government organizations. Meanwhile, Dharu (2021) research shows that organizational commitment does not affect the performance of local government organizations.

Conclusion

Based on the research results, it can be concluded as follows that The Internal Control System (X1) partially has a significant effect on the Performance of Local Government Agencies (Y) in Jayapura City. Utilization of Information Technology (X2) partially has a significant effect on the Performance of Local Government Agencies (Y) in Jayapura City. Organizational Commitment (X3) partially has a significant effect on the Performance of Local Government Agencies (Y) in Jayapura City. Internal Control Systems (X1), Utilization of Information Technology (X2) and Organizational Commitment (X3) simultaneously or jointly have a significant effect on the Performance of Local Government Agencies (Y) in Jayapura City.

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