

## The Influence of Organizational Culture, Competence of Regional Government Apparatus and Good Governance on The Successful Implementation of Regional Government Information Systems (SIPD) Through The Internal Control System

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### Info Articles

#### Keywords:

organizational culture, good governance, competence of local government officials, implementation of SIPD implementation, internal control system

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### Abstract

This research aims to determine the influence of organizational culture, good governance, competence of local government officials on the successful implementation of SIPD through the internal control system at the Ende Regency BPKAD office. The number of respondents involved in this research was 65 respondents, all respondents were employees in the Ende Regency BPKAD office who used SIPD to support their performance. The sampling method uses the convenience sampling method. This research uses a quantitative approach. Research data was obtained from the results of filling out a questionnaire and analyzed using the Partial Least Square analysis technique using the SmartPLS program. Based on the results of the analysis in this research, the results showed that: organizational culture, good governance and apparatus competency have a positive and significant influence on the success of SIPD implementation. Organizational culture and apparatus competency have no influence on the internal control system. Good governance has a positive and significant influence on the internal control system. The internal control system is able to mediate the relationship between good governance and the success of SIPD implementation. The internal control system is unable to mediate the relationship between apparatus competency and organizational culture on the success of SIPD implementation.

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## INTRODUCTION

In the Explanation to Regulation Number 56 of 2005, it is stated that, to follow up on the implementation of the development process in line with the principles of good governance, the Government and Regional Governments are obliged to develop and utilize advances in information technology to improve the ability to manage regional finances and distribute information. Regional Finance to public services. The government needs to optimize the use of advances in information technology to build a network of management information systems and work processes that enable the government to work in an integrated manner by simplifying access between work units.

In the Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management, it states that an electronic-based government system in the field of regional financial management is in one data and managed through a regional government information system in accordance with statutory regulations.

The development of an integrated information system from regional to central is a step that the government can take in an effort to apply information technology to improve the quality of services to the community and make decisions more quickly and precisely. The development of a Regional Government Information System is one of the initial investments in developing a more broadly integrated information system which includes not only information technology, but all information institutions and media relating to information from the Government of the Republic of Indonesia. There is no other aim of developing an Information System, namely to build a reliable infrastructure that supports the implementation of state duties, especially in moving towards a level of Good Governance with high accountability and gaining full trust from the public (Sudianing and Seputra, 2019)

In the period of the 2015 – 2020 Fiscal Year, the Ende Regency Government only obtained a Fair Opinion with Exceptions (WDP) from the BPK Representative of NTT Province and succeeded in obtaining a Fair Opinion Without Exceptions (WTP) on the Regional Government's Financial Report in the 2020 Fiscal Year. providing an opinion cannot guarantee that the Regional Government has prepared quality financial reports. Report quality is not completely influenced by the implementation of the Regional Financial Information System alone, in this case SIPD, but is influenced by several factors such as Organizational Culture, Competence of Regional Government Apparatus, Good Governance and Internal Control System (SPI).

Research conducted by Putri, et al (2015), states that there is a significant and partial influence between organizational culture on the development of information systems. Organizational culture is an organizational value system and will influence the way work is done and the way employees behave, so that culture greatly influences successful development of information systems, because the most important actor in an information system is the user. Therefore, the development of a new information system can be optimally implemented in the company if the behavior of the employees therein is in line with the objectives of implementing the information system. Thus, an organizational culture is needed that is able to encourage employees to utilize information technology.

In Claraini's research, (2017), said that there is an influence of good governance on government performance, meaning that the higher the implementation of good governance, the better the government's performance. Meanwhile, research conducted by (Sunarmo et al., 2018), stated that the principles of good government governance do not have a significant effect on the managerial performance of Regional Government apparatus, and the Government Internal Control System (SPIP) and Human Resource Competency can has a significant effect on the managerial performance of local government officials.

Research conducted by (Sunarmo et al., 2018), states that the application of the principles of Good Government Governance has an insignificant effect on the performance (managerial) of

local government officials. The government's internal control system and human resource competency have a significant positive effect on the (managerial) performance of local government officials. This shows that the government's internal control system and human resource competency are needed to improve the (managerial) performance of local government officials

## **LITERATURE REVIEW**

### **Goal Setting Theory**

The goal setting theory (goal setting theory) was originally put forward by Edwin Locke (1968) who stated that there was a relationship between the goals set and work achievement (performance). Goal setting theory is a form of motivation theory. The basic concept of this theory is that someone who understands the goals (what the organization expects of him) will influence his work behavior. According to this theory, one of the commonly observed characteristics of goal-oriented behavior is that the behavior continues until the behavior reaches completion, once a person starts something (such as a job, a new project), he continues to press on until the goal is achieved. This theory also states that individual behavior is regulated by a person's ideas (thoughts) and intentions. Goals can be viewed as goals or levels of work that an individual wants to achieve. Goal setting theory implies that an individual is committed to a goal. If an individual is committed to achieving his goals, then this will influence his actions and influence the consequences of his performance. This theory also explains that setting goals that are challenging (difficult) and whose results can be measured will improve work performance (performance), followed by work abilities and skills.

### **Agency Theory**

According to Jensen and Meckling (1976), agency theory is an agency relationship where the shareholder (principal) involves or hires another party, namely management (agent) to manage the company by delegating decision-making authority to the agent. Agency theory can occur in various organizations, including public sector organizations. In public sector organizations, the government acts as an agent and the community acts as a principal. The government, which acts as an agent, has an obligation to provide information that is useful for information users. People who act as principals are obliged to monitor government work so that organizational goals can be achieved and public accountability is achieved.

### **Organizational culture**

Organizational culture is a system of shared meaning that differentiates one organization from another by its members. Organizational culture represents organizational members having the same perception. Therefore, individuals are expected to have different backgrounds or at different levels in the organization to be able to understand organizational culture in the same sense. (Robbins and Judge, 2008). Meanwhile, Edissoan et al (2016) stated that organizational culture is the result of a process of dissolving and merging the cultural styles and/or behavior of each individual that was previously brought into a new norm and philosophy, which has the energy and pride of the group in facing things and specific purpose

### **Competency of Regional Government Apparatus**

#### **Competence**

According to Wibowo (2010: 324), Competency is the ability to carry out or do a job or job which is based on knowledge and skills as well as support from work attitudes that the work attitude demands of the job. Hutapea and Toha (2008:28) say there are three main components of competency formation, including:

1. Knowledge is an employee who has information to be able to carry out duties and responsibilities according to the field he/she is working in. An employee has knowledge or information that can be used in real work conditions.
2. Skills are an effort to carry out the duties and responsibilities that the company has given to employees well and optimally, for example the skills to collaborate by motivating other people and understanding, individually or in groups.
3. Attitude, namely the pattern of behavior of an employee in a responsible role and carrying out work duties must be in accordance with company regulations. Employees have characteristics that support the organization's achievements, so all employee duties will automatically be carried out as well as possible.

### **Regional Government Apparatus**

HR management, hereinafter referred to as regional apparatus, is a regional government effort to organize people in regional government operational activities, in order to create competent human resources/regional government apparatus in certain fields within the scope of regional government and is regulated in Law Number 23 2014 concerning Regional Government explains the definition of regional apparatus as supporting elements of the regional head and DPRD in carrying out government affairs under the authority of the region.

### **Good Government Governance**

According to Mardiasmo (2006), the meaning of Good Governance is Good governance, which means good governance. Word Bank defines Good governance as the development of responsible and solid management in the implementation of management in line with efficient markets and democratic principles, avoiding misallocation of investment funds, as well as preventing political and administrative corruption and also implementing budgetary discipline and creating legal and political frameworks. on the growth of business activity.

### **Successful Implementation of Regional Government Information Systems**

The success of the information system measurement model has been stated by William H. DeLone and Emphraim R. McLean, who are known as the D&M Is Success Model (DeLone and McLean, 1992) in Hudin and Riana (2016), there are six dimensions of successful Information Systems including the following:

1. System Quality or System Quality;
2. Information Quality;
3. Service Quality;
4. Use;
5. User satisfaction or user satisfaction;
6. Benefits or Net Benefit.

### **Government Internal Control System (SPIP)**

According to PP Number 60 of 2008 concerning SPIP, which is an integral process of actions and activities which leaders and all employees carry out continuously to achieve organizational goals through effective and efficient activities, adequate confidence is required in safeguarding assets, reliability of financial reporting, and compliance with regulations.

Internal control is carried out using SPIP guidelines, namely SPI which is carried out in a comprehensive manner within the central and regional governments. SPIP which is clearly regulated in PP Number 60 of 2008 is an adoption from The Committee of Sponsoring Organization of the Treadway Commission (COSO), whose elements consist of the control environment, risk assessment, control activities, information and communication, and internal control monitoring.

## **HYPOTHESIS DEVELOPMENT**

### **The Influence of Organizational Culture on the Successful Implementation of Information Systems.**

According to (Napitupulu, 2015) the level of success of an information system is determined by the relationship between the information system, people, business processes and organizational culture. A strong organizational culture gives employees a clear understanding of the tasks assigned by the organization, has a big influence on the behavior of its members, because of the high level of togetherness. Organizational culture also provides mutual loyalty and commitment. If employees are given an understanding of organizational culture, then each employee will be motivated and enthusiastic to carry out every task given by the company. This is one of the keys to obtaining optimal work performance, so that productivity increases to achieve organizational goals. Organizational culture is an accounting information system that includes the spread of beliefs and values that develop within an organization and directs the behavior of its members. Organizational culture can also experience changes, namely when beliefs, attitudes, values, systems and organizational structures experience changes. However, organizational culture is one that determines the successful implementation of an accounting information system (Rizky et al., 2022).

H1. Organizational culture has a positive effect on the success of Information System implementation.

### **The Influence of Good Governance on the Successful Implementation of Information Systems**

Good governance is an approach concept oriented towards public sector development by good government. The government will try to implement as well as possible the development of public sector services to the community. In this way, the public will assess the performance of the public sector organization well (Rentika, 2017) and (Trisnawati and Lukiastuti, 2021). SIPD is an integrated system in carrying out financial management activities which include planning, budgeting, implementation, administration, accountability and control so as to produce accurate financial reports. The need for good governance emerged because of deviations in the implementation of democratization to encourage citizenship to create a new system or paradigm to monitor the running of government to avoid deviating from the initial goals. One of the general principles of government administration is the principle of openness, the principle of openness in question is that which is transparent, accountable and open to the wider community (Wasistiono, 2003).

H2. Good governance has a positive effect on the success of SIPD implementation

### **The Influence of Regional Government Apparatus Competency on the Successful Implementation of Information Systems.**

According to (Hardyansyah, 2018) competency is defined as the basic abilities and work qualities needed to do the job well. Competency of regional government officials means the abilities that an apparatus must have in the form of knowledge, skills, attitudes and behavior needed to carry out their duties. Competence is very necessary to support the implementation of tasks for the success of the organization. To get an overview regarding the implementation of SIPD, use the implementation model. According to George Edward III (1980 in Tumija, Hendra and et al., 2023)) implementation is the stage where a policy is implemented optimally and can achieve the objectives of the policy itself. In this view, policy implementation is influenced by four variables, namely communication, resources, dispositions; and bureaucratic structure.

H3: Competence of Regional Government Apparatus has a positive and significant effect on the success of information system implementation.

### **The Influence of Organizational Culture on Internal Control Systems**

According to Domnisoru et al., (2017) and Ayinde & Aromokun (2022), in general, the relationship between organizational culture and internal control is a friendly one where organizational culture is the pacemaker and internal control is the balance. Nevertheless, when management changes or is fundamentally modified, this relationship is likely to become volatile, in the sense that, even though the organizational culture has almost the same attitudes, internal controls can become aggressive, can drive things and actions, the system. and processes, even organizational culture, whether successful or not, but influence organizational culture, sometimes even causing serious wounds, difficult or even impossible to heal.

H4: Organizational culture has a positive and significant effect on the internal control system.

### **The Influence of Good Governance on the Internal Control System**

According to (Bandiyono, 2021) weaknesses in the internal control system in regional governments generally occur because (BPK, 2020), namely: 1) it has not been maximized yes, the official responsible for providing guidance and supervision, 2) has not updated the recording and reporting application, 3) the local government has not established and perfected accounting policies, 4) the regional government budget team is inaccurate, 5) the responsible official has not carried out supervision , 6) The official has not prepared an SOP, 7) The regional government has not provided a recommendation from the BPK.

According to (COSO, 2013) an internal control system is an activity carried out by commissioners, management and other personnel, which is established to provide adequate confidence in the achievement of three objectives, namely operational effectiveness and efficiency, financial reliability. reporting, compliance with applicable laws and regulations. According to Government Regulation of the Republic of Indonesia Number 60 of 2008 concerning the government's internal control system, it is an integrated process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in achieving organizational goals through effective means. and efficient activity, reliability. financial reporting, safeguarding state assets, and compliance with laws and regulations. Meanwhile, internal supervision is the entire process of audit, review, evaluation, monitoring and other supervisory activities regarding the implementation of organizational duties and functions to provide adequate confidence that activities have been carried out according to predetermined benchmarks effectively and efficiently for the benefit of the organization. leadership in realizing good governance

H5: Good Governance has a positive and significant effect on the internal control system.

### **The Influence of Apparatus Competence on the Internal Control System**

An effective internal control process must be comprehensive and involve people at all levels within the company (Roybark, 2013). According to the Committee of Sponsoring Organizations of The Treadway Commission or COSO (2013), internal control is a process, carried out by the Board of Directors, management, and other personnel of an entity, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance. The internal control system is an integrated process of actions and activities carried out continuously by the leadership and all staff in order to provide sufficient guarantees for the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets and compliance with statutory laws ( Mahmudi, 2011; Pahlawan, et al, 2020).

H6: Apparatus competency has a positive and significant effect on the internal control system.

### The Influence of the Internal Control System on the Success of SIPD Implementation

Internal control in an organization can safeguard information and maintain the confidentiality of information systems with integrity, guaranteeing the availability of data and resources to control application compliance in accordance with data security and privacy (Oz, 2009). Internal control mechanisms must be built into information systems, both government and company-owned information systems (Ming-Hsien, Wen-Shiu and Tian-Lih, 2011). A well-functioning internal control system is very relevant for organizations because organizations are very vulnerable to fraud and are closely related to the information systems used (Astria, Nurhayati and Halimatusadiah, 2017). The Internal Control System will be an adequate security control which is expected to increase the success of SIPD implementation and improve information system security for organizational success (Rachmawati, 2018).

H7: The Internal Control System has a positive and significant influence on the success of SIPD implementation.

Based on the description above, the theoretical framework in this research can be seen in the following picture:

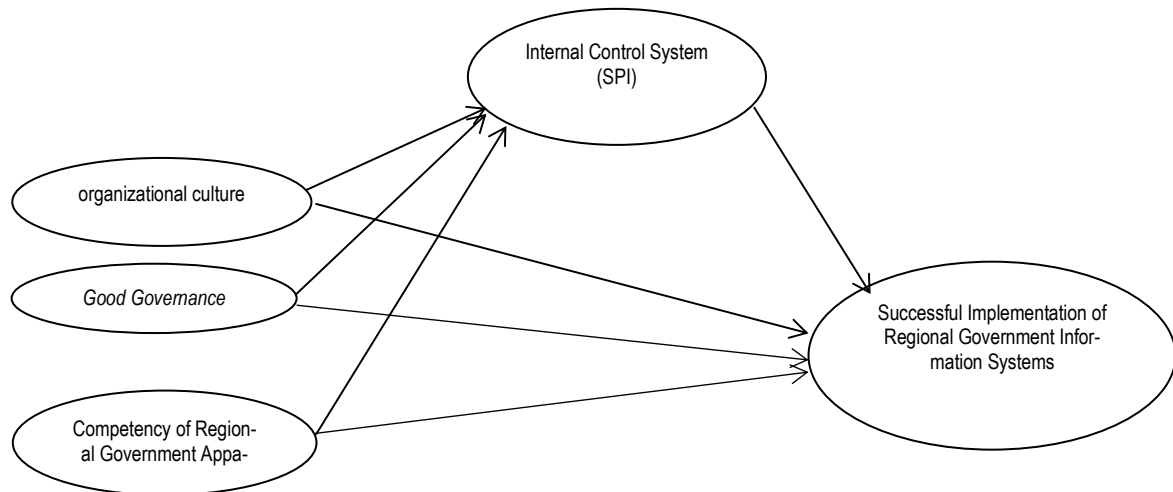


Figure 1. Research Model

### METHODS

The population used in this research were employees using SIPD at BPKAD Ende Regency. The number of samples was determined using purposive sampling technique. by selecting 65 employees at BPKAD Ende Regency who use SIPD. Organizational culture indicators (X1) are innovation and courage to take risks, attention to detail, results-oriented, people-oriented, team-oriented, aggressive and stable (Robbins & Judge, 2008). Indicators of good governance (X2) are participation, legal certainty, transparency, responsiveness, effectiveness and efficiency, accountability, consensus orientation, justice and strategic vision (Mardiasmo, 2018). Regional government apparatus competency indicators (X3) are knowledge, skills and abilities (Suryani, N.M., & Suprasto, H.B., 2021). Indicators of the Government Internal Control System (Z4) are control environment, risk assessment, control activities, information and communication, monitoring activities (Regulation of the Head of the Financial and Development Supervisory Agency of the Republic of Indonesia No. 4 of 2016). Indicators of successful SIPD implementation are system quality, information quality, service quality, usage intentions, user satisfaction and net benefits/system benefits (Hudin & Riana, 2016). The analysis tool uses SEM Smart PLS.

## RESULTS AND DISCUSSION

### Respondent Demographics

**Table 1.** Respondent Demographics

Description	Total	Percentage
AGE		
20 - 30 Years	10	14.7
31 - 40 Years	25	39.3
41 - 50 Years	30	46.0
Total	65	100.0
EDUCATION		
Diploma	20	30.0
Undergraduate	36	54.7
Other	9	15.3
Total	65	100.0
GENDER		
Male	30	46.0
Female	35	54.0
Total	65	100.0
YEARS OF SERVICE		
1 - 10 Years	14	22.0
11 - 20 Years	26	40.0
21 - 30 Years	25	38.0
Total	65	100.0

Source: processed primary data, 2023.

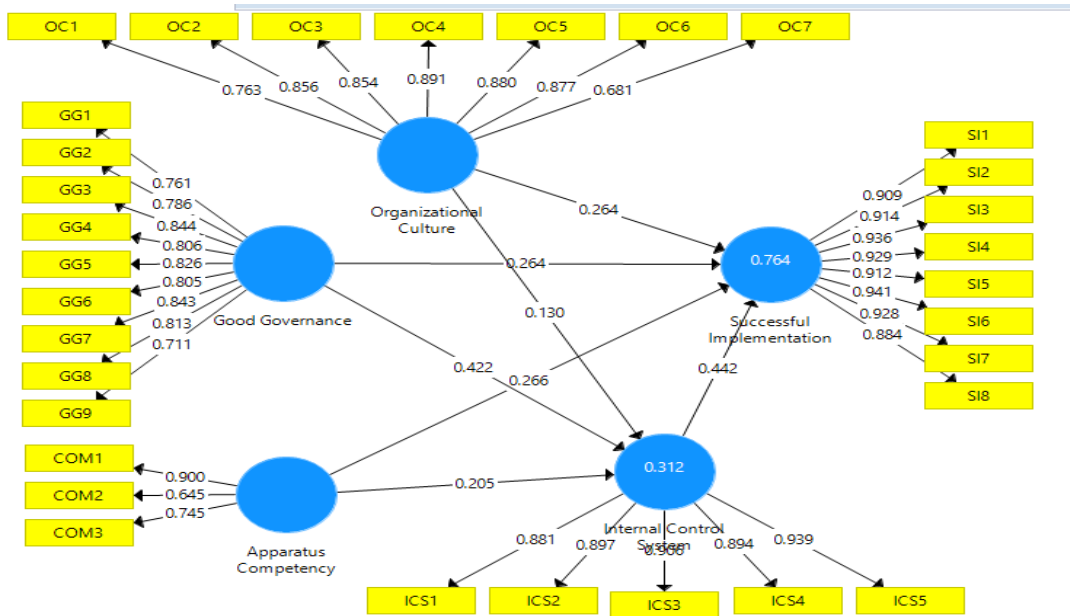
### Instrument Validity and Reliability

#### Evaluation of the Outer Model

##### Convergent Validity

The convergent validity test is carried out by looking at the loading factor value of each indicator on the construct. For confirmatory research, the loading factor limit used is 0.7, while for exploratory research the loading factor limit used is 0.6 and for development research, the loading factor limit used is 0.5. Because this research is confirmatory research, the loading factor limit used is 0.7. The following are the estimation results of the PLS model:





**Figure 2.** PLS outer model estimation results using algorithm techniques

Based on the estimation results of the PLS model in the image above, it can be seen that all indicators in each construct have a loading factor value above 0.7 so that the PLS model is declared to have met the requirements for convergent validity.

Apart from looking at the loading factor value of each indicator, convergent validity must also be assessed from the AVE value of each construct. All constructs in the PLS model are declared to have met convergent validity if the AVE value of each construct is  $> 0.5$ .

**Table 2.** Outer Model and Inner Model Evaluation

Variables	Indicators	Loading	AVE	Cronbach's Alpha	Composite Reliability	R <sup>2</sup>	Adj R <sup>2</sup>
Organizational Culture	OC1	0.763	0.738	0.928	0.940	0.764	0.748
	OC2	0.856					
	OC3	0.854					
	OC4	0.891					
	OC5	0.880					
	OC6	0.877					
	OC7	0.681					
Good Governance	GG1	0.761	0.641	0.930	0.941	0.764	0.748
	GG2	0.786					
	GG3	0.844					
	GG4	0.806					
	GG5	0.826					
	GG6	0.805					
	GG7	0.843					
	GG8	0.813					
	GG9	0.711					
Apparatus Competency	COM1	0.900	0.845	0.974	0.978	0.764	0.748
	COM2	0.645					
	COM3	0.745					
	ICS1	0.881					
	ICS2	0.897					
Internal Control System	ICS3	0.894	0.312	0.906	0.939	0.764	0.748
	ICS4	0.884					
	ICS5	0.939					
Successful Implementation of SIPD	SI1	0.909	0.845	0.974	0.978	0.764	0.748
	SI2	0.914					
	SI3	0.936					
	SI4	0.929					
	SI5	0.912					
	SI6	0.941					
	SI7	0.928					
	SI8	0.884					

	SI2	0.914					
	SI3	0.936					
	SI4	0.929					
	SI5	0.912					
	SI6	0.941					
	SI7	0.928					
	SI8	0.884					
Apparatus Competency	COM1	0.900	0.593	0.717	0.811		
	COM2	0.645					
	COM3	0.745					
Internal Control System	ICS1	0.881	0.817	0.944	0.957	0.312	0.278
	ICS2	0.897					
	ICS3	0.906					
	ICS4	0.894					
	ICS5	0.939					

Source: processed primary data (2023)

Based on the results of the PLS analysis, the AVE value for all constructs, both in the form of dimensions and variables, has exceeded 0.7, indicating that all indicators for each construct have met the required convergent validity criteria.

### Inner Model Evaluation

#### Goodness of fit model testing

The fit of the PLS model can be seen from the SMRM model value. The PLS model is declared to have met the goodness of fit model criteria if the SRMR value is  $<0.10$  and the model is declared perfect fit if the SRMR value is  $<0.08$ .

**Table 3.** Goodness of fit Model

	Saturated Model	Estimated Model
SRMR	0.082	0.082

Source: processed primary data (2023)

Because the SRMR value of the good model in the estimated model is below 0.10, the PLS model estimated in this study is declared to meet the criteria so it is suitable to be used to test the research hypothesis.

### Coefficient of Determination

**Table 4.** Coefficient of Determination

	R Square	R Square Adjusted
Successful Implementation of SIPD	0.764	0.748
Internal Control Sysyem	0.312	0.278

Source: Data Processing Results, 2023

### Hypothesis test

The results of the model estimation as a reference for testing the hypothesis in this research can be seen in the following picture:

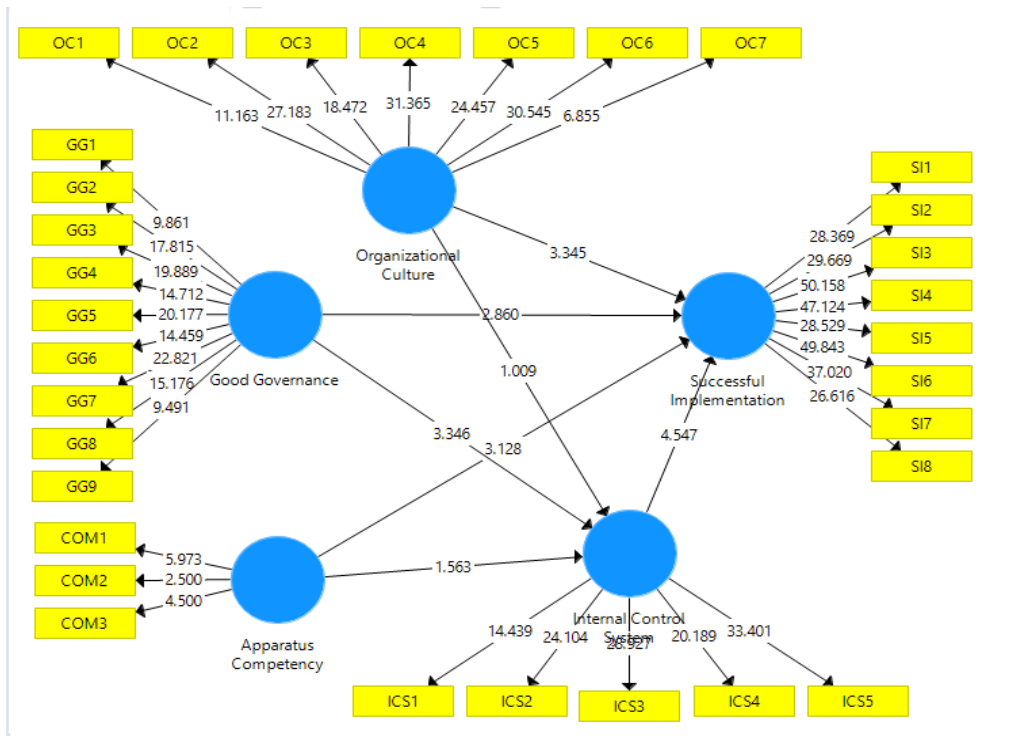


Figure 3. PLS Bootstrapping inner model estimation results

Based on the results of the PLS model estimation using the bootstrapping technique above, it can be seen that all paths are significant because the p value of all paths is <0.05. The results of this direct influence significance test obtained the following table results:

Table 5. Results of Partial (Direct) Influence Testing

	Original Sampl...	Sample Mean (...)	Standard Devia...	T Statistics ( O/...	P Values
Apparatus Competency -> Internal Control System	0.205	0.207	0.131	1.563	0.119
Apparatus Competency -> Successful Implementati...	0.357	0.349	0.105	3.412	0.001
Good Governance -> Internal Control System	0.422	0.424	0.126	3.346	0.001
Good Governance -> Successful Implementation	0.451	0.458	0.101	4.457	0.000
Internal Control System -> Successful Implementati...	0.442	0.422	0.097	4.547	0.000
Organizational Culture -> Internal Control System	0.130	0.126	0.129	1.009	0.313
Organizational Culture -> Successful Implementation	0.322	0.315	0.092	3.512	0.000

Source: Data Processing Results, 2023

**Table 6.** Results of Indirect Effect Testing

	Original S...	Sample Mean (...)	Standard Devia...	T Statistics ( O/...	P Values
Apparatus Competency -> Internal Control System -> Successful Implementati...	0.091	0.093	0.066	1.373	0.170
Good Governance -> Internal Control System -> Successful Implementation	0.186	0.177	0.064	2.911	0.004
Organizational Culture -> Internal Control System -> Successful Implementation	0.057	0.055	0.057	1.010	0.313

Source: Data Processing Results, 2023

**Direct Influence****The Influence of Organizational Culture on Implementation Success**

Hypothesis 1 in this research is proven and it is concluded that organizational culture has a positive and significant effect on implementation success, this shows that the better the organizational culture, the higher the success of SIPD implementation achieved by the Ende Regency Government. The results of this research are in line with the research results of Turban & Volonino (2011), Maryam (2013), and Winan P. & Lisda (2022). The organization's way of working is more oriented towards courage in taking risks regarding mistakes or failures in making decisions because the organization emphasizes being responsive with the aim of generating innovation so that the success of the innovation is achieved and paying attention to every structured work process. Organizational culture has a very positive and significant influence on the success of SIPD implementation in the Ende Regency Government.

**The Influence of Good Governance on Implementation Success**

Hypothesis 2 in this research is proven and it is concluded that good governance has a positive and significant effect on the success of implementation, this shows that if good governance is better it will further increase the success of SIPD implementation achieved by the Ende Regency Government. The results of this research are in line with the research results of Fansuri & Asri (2023), Mardiasmo in Supriadi (2014) and Wasistiono (2003).

**The Influence of Apparatus Competence on the Success of SIPD Implementation**

Hypothesis 3 in this research is proven and it is concluded that the competence of local government officials has a positive and significant effect on the success of implementation. This shows that the better the competence of local government officials, the higher the success of SIPD implementation achieved by the Ende Regency Government. The results of this research are in line with the research results of Hardyansyah (2016) and Tumija (2013).

**The Influence of Organizational Culture on Internal Control Systems**

Hypothesis 4 in this research is not proven and it is concluded that organizational culture does not have a positive and significant effect on the internal control system, this shows that the leadership and all staff have not optimally provided sufficient guarantees for the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets, and compliance with statutory laws. This is not in line with research conducted by Dominisoru et al (2017) and Ayinde & Aromokun (2022).

### **The Influence of Good Governance on the Internal Control System**

Hypothesis 5 in this research is proven and it is concluded that local government good governance has a positive and significant effect on the internal control system, and the influence is the greatest. This shows that the better the good governance of the local government, the higher the success of the internal control system achieved by the Ende Regency Government. This is in line with Bandiyono's (2017) research, because the government's internal control system in Ende Regency functions as a tool to measure the success of government performance, good governance is needed.

### **The Influence of Apparatus Competence on the Internal Control System**

Hypothesis 6 in this research is not proven and it is concluded that apparatus competency does not have a positive and significant effect on the internal control system, this shows that the apparatus does not have good capabilities to be able to manage and be accountable for the SIPD because competent apparatus in managing the SIPD can increase accountability. from the management of the information system, and vice versa. This is not in line with research conducted by Mahmudi (2011) and Bandiyono (2020).

### **The Influence of the Internal Control System on the Success of SIPD Implementation**

Hypothesis 7 in this research is proven and it can be concluded that the internal control system has a positive and significant influence on the success of SIPD implementation. The stronger the internal control system, the greater the success of SIPD implementation in the Ende Regency Government. This is in line with research conducted by Astria et al (2017) and Rachma (2018).

### **Indirect Influence**

From the test results above (Table 6), it was found that there is a mediating role of the internal control system on the relationship between Good Governance and the success of SIPD implementation. This means that the internal control system has a big role in optimizing the good governance of the Ende Regency Government to increase the success of SIPD implementation. However, the internal control system is not capable of mediating the relationship between organizational culture, apparatus competency and the success of SIPD implementation.

## **CONCLUSION**

Organizational culture has a positive and significant effect on implementation success, this shows that the better the organizational culture, the higher the success of SIPD implementation achieved by the Ende Regency Government. Good governance does not have a significant effect on the success of implementation, this shows that good governance has no effect on the success of SIPD implementation achieved by the Ende Regency Government.

The competence of local government officials has a positive and significant effect on the success of implementation, this shows that the better the competence of local government officials, the higher the success of SIPD implementation achieved by the Ende Regency Government. Organizational culture does not have a positive and significant influence on the internal control system. Good governance of local government has a positive and significant effect on the internal control system. Apparatus competency does not have a positive and significant effect on the internal control system

The internal control system has a positive effect on the success of SIPD implementation in the Ende Regency Government. The internal control system is unable to mediate the influence of organizational culture on the successful implementation of the Ende Regency Government. The internal control system is able to mediate the influence of good governance on the success of SIPD

implementation in the Ende Regency Government. The internal control system is unable to mediate the influence of regional government apparatus competence on the success of SIPD implementation in the Ende Regency Government.

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