THE INFLUENCE OF GOOD GOVERNANCE, COMMUNITY PERCEPTION AND GOVERNMENT INTERNAL CONTROL SYSTEMS ON THE QUALITY OF PUBLIC SERVICES

Study at Cidamar Village Office, Cianjur Regency

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ABSTRACT

The purpose of this study was to determine the effect of good governance, public perception and internal control system on the quality of public services. The data was collected through interviews, field research and library techniques as well as distributing questionnaires to 96 respondents. Sampling using non-probability sampling with purposive sampling. To measure the influence of the sample used classical assumption test analysis, multiple linear regression analysis and the coefficient of determination and hypothesis testing. Data processing using the application of Statistical Product and Service Solution version 25. The results showed that hypothesis testing (t test) obtained the results: (1) Good governance affects the quality of public services where count is -2.096 smaller than table -1.293 with a significance level of perception of 0.04 <0.05 (2) Public affects the quality of public services where count is 8.037 greater than table 1.293 and a significance value of 0.00 <0.05 (3) Government Internal Control System affects the quality of public services where count is 1.361 greater than table 1.293 and a significance level of 0.108>0.05. The results of hypothesis testing (f test) of good governance, public perception, and internal control systems affect the quality of public services where count is 25.829 which is greater than table 2.70 with a significance level of 0.000 <0.05.

Keywords: Influence of Good Governance, Public Perception, Government Internal Control System, Quality of Public Service

INTRODUCTION

Public service is an intervention from the government to serve the community and meet community needs. However, now there are still many people who have not fully experienced the good service from the government and there are still many complaints from the public to the government regarding the low quality of services provided. Basically, public service is the responsibility of the government as a whole to the community in meeting the needs as well as the welfare of the community. Public services are carried out by the government bureaucracy which concerns the needs of civil rights and the government's basic needs, but there are still many complaints or complaints from the public such as the government bureaucracy which is convoluted in carrying out public services, limited facilities and lack of service facilities and infrastructure. Not only complaints in service but also many government bureaucrats who position themselves as agents of authority, not as
agents of service. These conditions make the future of the community bleak because people in Indonesia are still very dependent on the services provided by the local government. The current condition of public services in Indonesia is still very bad because they are still coloured by collusion, corruption, and nepotism practices. Public services are also exacerbated by the lack of public participation in reminding the bureaucracy to work more professionally. (Source: www.map.uma.ac.id) Accessed on 10 February 2022.

In this study, the authors examined several factors including Good Governance, Public Perceptions, and the Government's Internal Control System

LITERATURE REVIEW

Government Accounting

According to Hasanah and Fauzi (2017:1) the notion of government accounting is "An activity providing services to provide government financial information based on the process of recording, classifying, summarizing, a government financial transaction and interpretation of financial information."

According to Halim (2012: 43), the meaning of government accounting is:

"The process of identifying, measuring, recording, and reporting economic (financial) transactions from government entities that are used as information in the framework of making economic decisions by external parties to the government who need them."

Based on the above understanding, it can be concluded that government accounting is a service activity consisting of identifying, measuring, recording, in a government financial transaction for information and decision making for those who need it. So that later it can be used as information or reporting that is useful for and those who are entitled to make certain decisions, both internal and external parties within the government.

Good governance

Good Governance according to Law Number 23 of 2014 concerning Regional Government is:

"The government that organizes regional administration is guided by the principle of administering state government. It consists of legal certainty, orderly administration of the state, public interest, transparency, proportionality, professionalism, accountability, efficiency, effectiveness and fairness."
Good Governance according to Mardiasmo (2018:22), is:

"An implementation of solid and responsible development management that is in line with the principles of democracy and an efficient market, avoiding misallocation of investment funds, and preventing corruption both politically and administratively, implementing budget discipline and creating a legal and political framework for the growth of business activities."

From the definition above, it can be concluded that Good Governance is the implementation of government management by applying certain principles and can be accepted by society.

Community Perception

Perception according to Robbins (2015: 103) is "an individual process of organizing and interpreting sensory impressions to give understanding to their environment."

According to Sunaryo (2013: 96) is "the process of receiving stimulation through the five senses which is preceded by attention so that individuals are able to know, interpret, and appreciate things that are observed both from within and outside the individual."

According to Nurmansyah (2013: 96) society is "a number of people who are a group unit that is permanently connected and have the same interests.

Based on the description above, it can be concluded that public perception is the process of translating all information obtained from the environment to produce a view of things that are observed by a number of humans.

Government Internal Control System

The Government's Internal Control System according to Government Regulation (PP) Number 60 of 2008 Article 1 Paragraph (1) can be interpreted as:

"A process that is integral to the actions and activities carried out continuously by leaders and all employees to provide adequate assurance of achieving organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets and compliance with laws and regulations. The Government Internal Control System is a system that is carried out as a whole within the central government and regional governments.

According to Suwanda (2017:68-69), the Government's Internal Control System is
"A process that is influenced by management that is created to provide adequate assurance in achieving effectiveness, efficiency, compliance with applicable laws and regulations and the reliability of presentation of financial statements."

Based on the description above, it can be concluded that the government's internal control system is a process that adheres to the procedures that have been implemented which aims to obtain the reliability of financial reports.

Public Service Quality

Public services according to Hardiansyah (2018: 13) are "activities or benefits offered by one party to another and are essentially intangible and do not result in the ownership of anything, the process may also not be associated with a physical product."

According to Kotler and Armstrong (2017: 244), public service quality is "a form of product consisting of activities, benefits, or satisfactions offered for sale which is essentially intangible and does not result in any ownership."

Based on the above understanding, it can be concluded that the quality of public services is an end result that can be felt by users of public services, whether in the form of goods or services provided. RESEARCH METHODS

The research method is made through steps starting from operational variables, determining and types of data sources, data collection methods and ending with technical analysis and hypothesis testing. In this study the authors used quantitative research methods with descriptive and verification approaches.

According to Sugiyono (2019: 16) quantitative research methods can be interpreted as:

"Research methods based on the philosophy of positivism, are used to examine certain populations or samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative/statistical in nature with the aim of testing established hypotheses.

RESEARCH RESULTS AND DISCUSSION

DESCRIPTIVE

The quality of public services means activities or benefits offered by one party to another and are essentially intangible and do not result in the ownership of something, the production process may also not be
associated with a physical product. The highest actual score is 427 on the statement, information regarding requirements and procedures is easy to obtain. While the lowest actual score was 302 in the statement, the officer's statement provided timely service and the officer served in a friendly and courteous manner. The lowest score occurs because the performance and services of the village office are not yet optimal in timeliness and in serving the community. This can reduce the quality of public services at the village office. The total score of respondents' responses from 15 statements on the variable quality of public services, namely 5,182 or 80%, is included in the good category. So it can be concluded that the implementation of audit quality at the Cidamar Village Office has been carried out properly.

Good governance is a government that organizes regional government based on the principles of state administration. It consists of legal certainty, orderly administration of the state, public interest, transparency, proportionality, professionalism, accountability, efficiency, effectiveness and fairness. The highest actual score of 457 on the statement, All activities have been accounted for routinely and in writing. While the lowest actual score was 300 in the statement, the actions of village officials can reflect justice proportionally to you. The lowest score occurs because the service process in progress has not been implemented fairly. This can lead to an unfavorable assessment of the village office. The total score of respondents' responses from 10 statements on the good governance variable is 3,828 or 80% included in the good category. So it can be concluded that the implementation of good governance at the Cidamar Village Office has been carried out properly.

Community perception is an individual process of organizing and interpreting sensory impressions to give meaning to their environment. The highest actual score of 333 in the statement, The actions of village office staff can reflect justice proportionally to you. While the lowest actual score was 306 in the statement when the service was not fulfilled, the officer provided a solution to your problem. This can reduce the quality of public services produced because of the possibility of an unfavorable public response. The total value of the respondent's response score from 5 statements on the public perception variable, namely 1,606 or 67%, is included in the unfavorable category. So it can be concluded that the implementation of public perceptions at the Cidamar Village Office has not been carried out properly.
The government's internal control system is a process that is integral to actions and activities carried out continuously by leaders and all employees to provide adequate assurance of achieving organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets and compliance with laws and regulations invitation. The Government Internal Control System is a system that is implemented as a whole within the central government and regional governments. has the highest actual score of 333 on a report statement that is made on time and properly prepared and reported in writing to the authorized party for authorization. While the lowest actual score is 296 on the statement the agency/institution where I work has implemented a written code of ethics and where I work has implemented adequate segregation of duties. The lowest score occurs because the environment and control activities are still not implemented properly. This can reduce the quality of public services produced. The total score of respondents' responses from 12 statements on the government internal control system variable, namely 3,805 or 66%, is included in the very unfavorable category. So it can be concluded that the implementation of the government's internal control system at the Cidamar Village Office has not been carried out properly.

VERIFICATION

1. The partial effect of the independent variable on the dependent variable

a. The effect of good governance on the quality of public services

The results of testing hypothesis 1 have a tcount of -2.096 and a ttable of -1.293, then tcount < ttable (-2.096 < -1.293) and a significance value of 0.044 which is smaller than the error tolerance α = 0.05 (0.044 <0.05) meaning that good governance partially affects the quality of public services at the Cidamar Village Office. These results are in line with research conducted by Nurbaeti (2019) which concluded that good governance affects the quality of public services.

b. The influence of public perceptions of the quality of public services

The results of testing hypothesis 2 have a tcount of 8.037 and a ttable of 1.293, then tcount > ttable (8.037 > 1.293) and a significance value of 0.00 is smaller than the error tolerance α = 0.05 (0.00 <0.05) meaning that Public perceptions affect the quality of public services at the Cidamar Village Office partially. These results are in line with research conducted by Zulkifli...
(2017) who concluded that public perceptions affect the quality of public services.

c. The influence of the government's internal control system on the quality of public services

The results of testing hypothesis 3 have a tcount of 1.361 and a ttable of 1.293, then tcount > ttable (1.361 > 1.293) and a significance value of 0.177 is greater than the error tolerance \( \alpha = 0.05 \) (0.0.177 > 0.05) meaning that the control system government internal influence on the quality of public services at the Cidamar Village Office partially. These results are in line with research conducted by Nurbaeti (2019) who concluded that the government's internal control system affects the quality of public services. 2. The simultaneous effect of the independent variables on the dependent variable

Good governance, public perception and the government's internal control system have a positive and significant effect on the quality of public services at the Cidamar Village Office simultaneously. Judging from the fcount test of 25.829 greater than the ftable of 2.70, then fcount > ftable (25.829 > 2.70) with a significant level of 0.000 so a significant result of 0.000 <0.05 means H4 is accepted. Then the correlation coefficient is 0.676 or 67.6% which means that there is a strong relationship between good governance, public perception and the government's internal control system on the quality of public services and the determination coefficient is 0.457 or 46% while the remaining 54% is explained in other variables that are not proposed in this research.

CONCLUSION

The quality of public services is in a good category. This can be seen from the respondents' responses to all statements regarding the quality of public services indicating a level of conformity between reality and expectations of 80%.

Good governance is already in the good category. This can be seen from the respondents' responses to all statements regarding good governance indicating the level of suitability of reality and the expectation of 80%.

Public perception is already in the very good category. This can be seen from the respondents' responses to all statements regarding public perceptions showing the level of conformity between reality and expectations of 88.7%.

government in the less good category. This can be seen from the respondents' responses
to all statements regarding the government's internal control system indicating a level of correspondence between reality and expectations of 67%.

The partial effect of the independent variable on the dependent variable

The effect of good governance on the quality of public services

The results of testing hypothesis 1 have a tcount of -2.098 and a ttable of -1.293, then tcount < ttable (-2.096 < -1.293) and a significance value of 0.044 which is smaller than the error tolerance α = 0.05 (0.044 < 0.05) meaning that good governance partially affects the quality of public services at the Cidamar Village Office.

The influence of public perceptions of the quality of public services

The results of testing hypothesis 2 have a tcount of 8.037 and a ttable of 1.293, then tcount > ttable (8.037 > 1.293) and a significance value of 0.00 is smaller than the error tolerance α = 0.05 (0.00 < 0.05) meaning that public perceptions affect the quality of public services at the Cidamar Village Office partially.

The influence of the government's internal control system on the quality of public services

The results of testing hypothesis 3 have a tcount of 1.361 and a ttable of 1.293, then tcount > ttable (1.361 > 1.293) and a significance value of 0.177 is greater than the error tolerance α = 0.05 (0.177 > 0.05) meaning that the government's internal control system partially affect the quality of public services at the Cidamar Village Office.

The simultaneous effect of the independent variables on the dependent variable

Good governance, public perception and the government's internal control system have a positive and significant effect on the quality of public services at the Cidamar Village Office simultaneously. Judging from the fcount test of 25.829 greater than the ftable of 2.70, then fcount > ftable (25.829 > 2.70) with a significant level of 0.000 so a significance result of 0.000 < 0.05 means H4 is accepted.

REFERENCES

Book


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