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THE INFLUENCE OF GOOD GOVERNMENT GOVERNANCE, GOVERNMENT INTERNAL CONTROL SYSTEM, AND APPARATUS COMPETENCE ON LOCAL GOVERNMENT PERFORMANCE (CASE STUDY ON THE KARAWANG REGENCY REGIONAL GOVERNMENT)

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Abstract:
Local government performance is a crucial concern in the context of regional autonomy, where accountability and effectiveness of public governance are increasingly demanded. This study aims to examine the influence of good government governance, the government's internal control system (SPIP), and apparatus competence on local government performance, with a case study of the Karawang Regency Government. A quantitative approach was used in this study, with a survey method of 44 respondents in 22 SKPDs in Karawang Regency selected through a purposive sampling technique. Data collection was conducted through questionnaires, and data analysis used multiple linear regression. The results showed that all three independent variables simultaneously had a significant effect on local government performance. Partially, good government governance and apparatus competence had a positive and significant effect, while SPIP showed no significant effect. These findings confirm that improving the quality of governance and strengthening apparatus competence play a greater role in driving government performance than the effectiveness of a suboptimal internal control system. This study provides practical implications for local governments to prioritize competency-based and transparency-based bureaucratic reform as a strategy to improve institutional performance.

Keywords: Good Government Governance, Government Internal Control System, Apparatus Competence, Local Government Performance.

INTRODUCTION

Decentralization and regional autonomy, enshrined in Law No. 23 of 2014, were introduced to bring public services closer to citizens and enhance local governmental effectiveness. However, a 2023 assessment by Indonesia's State Civil Apparatus Commission (ASN) revealed that over one-third of structural officials lack adequate competence. Additionally, the Ministry of Communications and Informatics reported that 60% of regional governments have yet to fully leverage e-Government capabilities, while budget absorption remains low, according to the Ministry of Home Affairs in the same year. Despite regional governments being granted autonomy to manage local affairs and resources for public welfare, the practice of decentralization faces multifaceted challenges—from ensuring transparency and accountability to improving efficiency—with watchdogs like ICW pointing to corruption concerns and BPKP highlighting significant weaknesses in internal control systems.

Regional government performance can be evaluated thru the authorities organization performance accountability record (LAKIP), which has for the reason that advanced into the authorities business enterprise overall performance responsibility machine (SAKIP) as enacted through the Ministry of PANRB (2021). LAKIP serves as a key measure of accountability and success

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in meeting performance benchmarks. In the case of Karawang Regency—the study's focus—the region consistently received a 'B' rating from 2019 through 2023 (LAKIP, Pemkab Karawang, 2024). While this grade is not poor, it suggests that Karawang's governmental performance remains suboptimal and underscores the necessity to enhance both the effectiveness and efficiency of its administrative operations.

Table 1. Karawang Regency LAKIP Assessment

No.	Year	Category
1.	2019	B
2.	2020	B
3.	2021	B
4.	2022	B
5.	2023	B

Source: Ministry of Bureaucratic Reform 2024

This study highlights that local government performance hinges on three fundamental pillars: robust governance marked by transparency, accountability, and fairness and an internal control mechanism (SPIP) designed to steer organizational objectives and manage risks, and the competence of staff encompassing knowledge, skills, and professional disposition. Governance grounded in openness and responsibility lays the foundation for a clean and reliable public administration (Suparyanto dan Rosad, 2021). SPIP, governed by Government Regulation No. 60 of 2008, ensures that organizational aims are met while minimizing risks. Meanwhile, the competencies of personnel are critical in bolstering bureaucratic effectiveness (Fani & Pasuruan, 2024).

Despite numerous studies exploring the relationships among these variables, the findings are frequently inconsistent. Several studies indicate a positive impact of Good Government Governance (Rahayu & Hendaris, 2022), (Maryanto, 2020), (Tegustiato & Herlina, 2022), (Ayatullah et al., 2024), while others find no significant influence (Jatmiko & Damayanti, 2020), (Saputra et al., 2024). A similar phenomenon is also observed in the Government Internal Control System (GICS) (Madany & Maryani, 2025; Mattoasi et al., 2021; Tertiyandini et al., 2022; Widyasanti & Misra, 2023) compared to findings that show the opposite results (Leiwakabessy, 2020; Vio Nanda Kartika, 2024), as well as in Employee Competence (Putri & Rahmah, 2023; Djumadin & Yahya, 2023; Hormati et al., 2022) compared to research that shows different results (Anggunsari et al., 2023; Apriliani et al., 2021). This inconsistency indicates the need for further research to explore this relationship within a more specific context.

This study offers a new perspective by highlighting the Karawang Regency Government, which exhibits stagnant LAKIP performance with a "B" rating. This study seeks to uncover a more in-depth understanding of the factors influencing Regional Government Performance within a specific local context, while also seeking to address inconsistencies in prior research findings. By simultaneously analyzing Good Governance (GGG), the Government Internal Control System (SPIP), and Employee Competencies, this study is expected to provide more comprehensive Suggestions directed at the Karawang Regency administration to bolster its transparency and operational effectiveness.

METHODS

This study adopts a quantitative methodology framed within a causal-associative research design (Sugiyono, 2022;39), intended not only to test variable interrelationships but also to elucidate the direction and magnitude of influence exerted by independent variables on the dependent

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outcome. Data collection is based on primary sources obtained through surveys. The investigation examines how Good Governance, the Government Internal Control System, and Employee Competence impact Regional Government Performance. The research population encompasses 22 Regional Apparatus Organizations (SKPD) in Karawang Regency, with 44 respondents comprising structural officials and treasurers, selected purposively based on their positional roles. Analytical procedures involve multiple linear regression via SPSS version 27, following confirmation of instrument validity and reliability along with classical assumption testing—including normality, multicollinearity, and heteroscedasticity checks. Hypotheses are evaluated through t-tests for individual variable effects, an F-test for simultaneous effects, and determination coefficient (R^2) analysis to quantify the explanatory power of the independent predictors on the outcome variable.

Validity Test. The purpose of the validity test is to measure the extent to which the questions in the questionnaire effectively reveal the data they are intended to measure. An instrument is considered valid if the significance value is less than 0.304 and the correlation (calculated r-value) exceeds the table r-value.

Table 2. Results of the Good Governance Government Variable (X1)

Variables	Question	R Count	R Table	Description
Good Government Governance	P1	0,612	0,304	Valid
	P2	0,484	0,304	Valid
	P3	0,52	0,304	Valid
	P4	0,562	0,304	Valid
	P5	0,526	0,304	Valid
	P6	0,0,86	0,304	Valid
	P7	0,554	0,304	Valid
	P8	0,502	0,304	Valid
	P9	0,553	0,304	Valid
	P10	0,571	0,304	Valid

Source: IBM SPSS version 27 output; Data processed 2025

All ten item statements (P1 through P10) measured under the Good Government Governance variable demonstrate computed correlation coefficients that exceed the critical threshold of 0.304. Therefore, each of these indicators is deemed valid in the context of the study

Table 3. Results of Testing the Government Internal Control System (SPIP) Variables

Variables	Question	R Count	R Table	Description
Government internal control system (SPIP)	P11	0,388	0,304	Valid
	P12	0,59	0,304	Valid
	P13	0,442	0,304	Valid
	P14	0,707	0,304	Valid
	P15	0,421	0,304	Valid
	P16	0,584	0,304	Valid
	P17	0,457	0,304	Valid
	P18	0,627	0,304	Valid
	P19	0,422	0,304	Valid
	P20	0,636	0,304	Valid

Source: IBM SPSS version 27 output; Data processed 2025

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According to Table 3, the assessment indicates that each statement item within the GICS variable, ranging from P11 to P20, demonstrates a calculated correlation coefficient (r-value) that surpasses the critical threshold of 0.304. Therefore, all items are deemed valid within the context of this analysis.

Table 4. Test Results of Civil Servant Competency Variables

Variables	Question	R Count	R Table	Description
Competence of civil servants	P21	0,658	0,304	Valid
	P22	0,618	0,304	Valid
	P23	0,564	0,304	Valid
	P24	0,653	0,304	Valid
	P25	0,624	0,304	Valid
	P26	0,68	0,304	Valid

Source: IBM SPSS version 27 output; Data processed 2025

As evidenced in Table 4, every statement item from P21 to P26 exhibits a correlation coefficient exceeding the critical r-value (0.304), indicating that the Civil Apparatus Competence variable has been accurately captured, and each item is deemed valid.

Table 5. Results of Testing Regional Government Performance Variables

Variables	Question	R Count	R Table	Description
Regional government performance (Y)	P27	0,572	0,304	Valid
	P28	0,477	0,304	Valid
	P29	0,503	0,304	Valid
	P30	0,577	0,304	Valid
	P31	0,488	0,304	Valid
	P32	0,578	0,304	Valid
	P33	0,534	0,304	Valid
	P34	0,538	0,304	Valid
	P35	0,512	0,304	Valid
	P36	0,577	0,304	Valid
	P37	0,464	0,304	Valid
	P38	0,539	0,304	Valid

Source: IBM SPSS version 27 output; Data processed 2025

Based on the information presented in Table 5, each item from P21 to P26 exhibits a Pearson correlation coefficient (r-value) surpassing the critical threshold (r-table = 0.304), confirming that all statements within the apparatus competency construct were measured with adequate precision and can be considered statistically valid.

Reliability Test. Reliability testing is used to determine whether a questionnaire can provide consistent measurements. According to (Ghozali, 2021, p. 47), "reliability is a tool for measuring a questionnaire as an indicator of a variable." Reliability testing uses the Cronbach's Alpha coefficient with the help of the SPSS 27 application.

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Table 6. Reliability Test Results

Variables	Crombach Alpha	R Tabel	Description
Good Government Governance (X1)	0,732	0,7	Reliabel
Government internal control system (SPIP) (X2)	0,723	0,7	Reliabel
Competence of civil servants (X3)	0,754	0,7	Reliabel
Regional government performance (Y)	0,731	0,7	Reliabel

Source: IBM SPSS version 27 output; Data processed 2025

Based on table 6. regarding the test results, it can be concluded that the variables of Good Government Governance (X1), Government Internal Control System (X2), Apparatus Competence (X3) and Regional Government Performance (Y) that the results of all research variables have good reliability, so that the questionnaire instrument is suitable for use for further analysis.

Classical Assumption Test Normality Test. In this study, testing was conducted using the Kolmogorov-Smirnov method with assessment criteria based on significance values. Data are declared normally distributed if the Asymp. Sig. Value is > 0.05, while a value < 0.05 indicates abnormal data.

Table 7. Normality Test Results

Tests of Normality

	Shapiro-Wilk		
	Statistic	df	Sig.
Good government governance	.978	44	.542
Government internal control system	.964	44	.186
Competence of civil servants	.964	44	.176
Regional government performance	.956	44	.095

*. This is a lower bound of the true significance.
a. Lilliefors Significance Correction

Source: IBM SPSS version 27 output; Data processed 2025

Based on the test results, the significance value for all variables was greater than 0.05, thus concluding that this study exhibited a normal distribution.

Multicollinearity Test. This test aims to ensure that there is no high correlation between the independent variables in the regression model. Multicollinearity is tested using the Tolerance and Variance Inflation Factor (VIF) values. The results show a VIF <10 and a Tolerance >0.10, indicating no multicollinearity.

Table 8. Multicollinearity Test Results

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Good government governance	.258	3.870
	Government internal control system	.907	1.103
	Competence of civil servants	.272	3.677

a. Dependent Variable: Regional government performance

Source: IBM SPSS version 27 output; Data processed 2025

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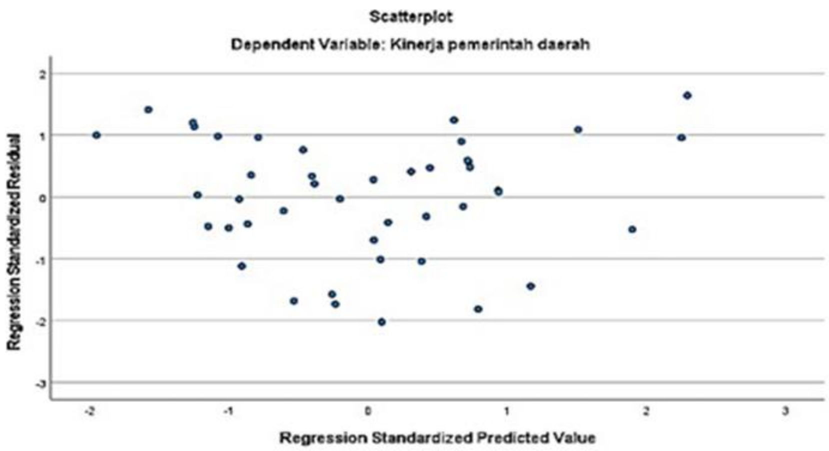
Based on Table 8. Since all values exceed 0.10, multicollinearity is not a concern. This reinforces the confidence that the regression model remains free from multicollinearity issues, making it suitable for use with all predictors included together without introducing bias.

Heteroscedasticity Test. A heteroscedasticity check was performed to assess whether the spread of residuals varied unevenly in the regression model. By examining the scatterplot, one can see that the residuals are scattered haphazardly above and below the zero line, showing no discernible pattern.



Source: IBM SPSS version 27 output; Data processed 2025

Figure 1. Heteroscedasticity Test Results

Based on the heteroscedasticity test results, Figure 1 shows the regression model maintains consistent scatter among the residuals, aligning with fundamental regression assumptions. Therefore, the model can be used for further analysis because the residual variance is constant.

Multiple Linear Regression Analysis. After the data met the classical assumptions, multiple linear regression analysis was carried out to determine the influence of Good Government Governance (X1), Government Internal Control System (SPIP) (X2), and Apparatus Competence (X3) on Regional Government Performance (Y).

Table 9. Results of Multiple Linear Regression Analysis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.001	1.062		.942	.352
	Good government governance	.849	.052	.727	16.216	.000
	Government internal control system	.063	.026	.057	2.396	.021
	Competence of civil servants	.414	.065	.278	6.354	.000

a. Dependent Variable: Regional government performance

Source: IBM SPSS version 27 output; Data processed 2025

In Table 9, the multiple linear regression equation is obtained as follows:

$$Y = 1.001 + 0.849X1 + 0.063X2 + 0.414X3 + \varepsilon$$

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From the multiple linear regression model, a constant of 1.001 estimates the value of Regional Government Performance when the three independent variables of Good Government Governance, SPIP, and Apparatus Competence are considered zero; the coefficient GGG = 0.849 ($p < 0.001$) indicates that every one unit increase in GGG increases Performance by 0.849 units, SPIP = 0.063 ($p = 0.021$) increases Performance by 0.063 units (significant although small), and Apparatus Competence = 0.414 ($p < 0.001$) increases Performance by 0.414 units, with all partial tests conducted using t-tests and other variables assumed constant.

Correlation Analysis Test. Correlation analysis was conducted to determine the level of closeness of the relationship between the independent variables and the dependent variable. In this study, the independent variables include Good Governance (X1), the Government Internal Control System (X2), and Apparatus Competence (X3), while the dependent variable is Government Performance (Y). The method used was Pearson correlation because the data analyzed were on an interval scale.

Table 10. Correlation Analysis Results

Connection	One of the r values	Interpretation
X1 → Y (Good Governance on Performance)	0,978	Very strong
X2 → Y (Government internal control system on Performance)	0,326	Weak
X3 → Y (Competence of civil servants on Performance)	0,912	Very strong

Source: IBM SPSS version 27 output; Data processed 2025

The results of the correlation analysis show that government performance is determined not only by procedures and systems, but also by the integrity of governance and the capabilities of the apparatus. Therefore, local governments need to strengthen the implementation of good governance, increase the effectiveness of internal control, and develop the competence of their apparatus to achieve performance that is accountable, transparent, and oriented towards the interests of the community.

Determination Analysis Results. The determination test measurement is used to measure how much the independent variable is able to explain the variation in the dependent variable. Pengukuran uji determinasi digunakan untuk mengukur seberapa besar kemampuan variabel independen dalam menjelaskan variasi variabel dependen.

Table 11. Hasil Analisis Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.990a	.979	.978	1.044

a. Predictors: (Constant), Competence of civil servants, Government internal control system, Good government governance

b. Dependent Variable: Regional government performance

Source: IBM SPSS version 27 output; Data processed 2025

Based on the results of multiple linear regression calculations, an R^2 value of 97% was obtained, meaning that the variables of Good Governance Government (X1), Internal Government Control System (X2), and Apparatus Competence (X3) were simultaneously able to explain 97% of the changes that occurred in Government Performance (Y). Meanwhile, the remaining 3% was

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influenced by other factors not included in this research model, such as leadership style, organizational culture, technological support, or other external conditions.

Partial Test (t-Test). This test is carried out by paying attention to the significance value, where α < 0.05 and if t count > t table, then this indicates a significant influence of the independent variable on the dependent variable. The formula used to determine the t table value is (α / 2; nk-1) with degrees of freedom df = n - k - 1, with the number of samples (n) as many as 44 and the number of independent variables (k) as many as 3 then df = 44 - 3 - 1 = 40, so that the t-table value is obtained as (0.05 / 2; 40 = 2.021).

Table 12. Partial Test Results (t-Test)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.001	1.062		.942	.352
	Good government governance	.849	.052	.727	16.216	.000
	Government internal control system	.063	.026	.057	2.396	.021
	Competence of civil servants	.414	.065	.278	6.354	.000

a. Dependent Variable: Regional government performance

Source: IBM SPSS version 27 output; Data processed 2025

Based on the results of multiple linear regression and t-statistic testing (α = 0.05, two-way: t-table = 2.021), it can be concluded that: Good Government Governance has a positive and significant effect on Government Performance (t-count = 10.821 > 2.021; p = 0.000 < 0.05), while Apparatus Competence also has a positive and significant effect (t = 3.379 > 2.021; p = 0.002 < 0.05); The Government Internal Control System does not show a significant effect (t = 1.475 < 2.021; p = 0.151

> 0.05). Thus, the hypothesis that GGG and Apparatus Competence determine government performance is accepted, while the hypothesis for SPIP is rejected due to the t-value being smaller than the critical value, indicating that its partial influence is not conclusive in this sample.

Simultaneous Test (f Test). Anova testing was applied to evaluate whether the independent variables exert a combined effect have a significant effect on the dependent variable. In this study, the independent variables include Good Government Governance (Xÿ), Government Internal Control System (Xÿ), and Apparatus Competence (Xÿ), while the dependent variable is Regional Government Performance (Y). The F-count value is greater than the F-table and sig <0.05, which means that all independent variables together have a significant effect on regional government performance.

Table 13. Simultaneous Test Results (f Test)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	2053.182	3	684.394	627.684	.000b
1	Residual	43.614	40	1.090		
	Total	2096.795	43			

a. Dependent Variable: Regional government performance

b. Predictors: (Constant), Competence of civil servants, Internal government control system, Good government governance.

Source: IBM SPSS version 27 output; Data processed 2025

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Based on Table 13 above, the F-value is 627.684 with a significance level (Sig) of 0.000 or <0.05. This indicates that the regression model used in this study is statistically significant. In other words, the variables of Good Government Governance, Government Internal Control System, and Apparatus Competence simultaneously have a significant effect on Regional Government Performance.

RESULT AND DISCUSSION

The Influence of Good Government Governance on Regional Government Performance. Based on the partial test results, the Good Governance variable (X1) showed a calculated t- t-value of 7.899 > t-table 2.018 with a significance level of 0.000 < 0.05. Therefore, H_0 is rejected and H_a is accepted, indicating that Good Governance has a positive and significant effect on Regional Government Performance. This finding aligns with research (Sukmana & Nurdin, 2023), which states that good governance can improve apparatus performance by creating a measurable, accountable system and suppressing abuse of authority. Implementing Good Governance principles can strengthen data-based decision-making, increase public accountability, and build public trust, thus supporting the achievement of the regional development vision. From an Agency Theory perspective, the public, as the principal, entrusts authority to the government (agent), so the implementation of good governance acts as a control mechanism to mitigate agency problems. With transparency and accountability, the potential for moral hazard can be suppressed, and apparatus performance can be more measurable. However, these results contradict research (Herlina, 2021), which found that the application of good governance principles had no significant impact on performance when internal oversight was weak and the organizational culture was resistant to change. This discrepancy confirms that successful governance depends heavily on the integration of regulation, oversight, and staff awareness.

The Influence of the Government Internal Control System on Regional Government Performance. The results of the study show that the internal control framework of the institution variable (X2) has a calculated t-value of -0.277 < t-table 2.01290 with a significance level of 0.783 > 0.05, thus H_0 is accepted and H_a is rejected. This means that internal control does not significantly influence government performance. This low influence could be due to weak implementation of audit follow-up, the lack of use of technology in supervision, and controls that are still administrative. These results contradict research (Rahmawati & Firmansyah, 2022), which demonstrated that a robust internal control framework is instrumental in enhancing public sector organizations' accountability for performance within the agency theory framework. Internal control should be the primary mechanism for minimizing the opportunistic behavior of officials. However, if its implementation is merely a formality and is not accompanied by strict oversight, its effectiveness is low. Research (Salsabila & Pratama, 2021), which disagrees with these results, found that internal control fails to have a positive impact when it is not accompanied by leadership commitment and employee integrity. This discrepancy in results demonstrates the importance of integrity and work culture in strengthening the control function.

The Influence of Civil Servant Competence on Regional Government Performance. The partial test results for the Civil Servant Competence variable (X3) showed a calculated t- t-value of 3.912 > t-table of 2.01290, with a significance level of 0.000 < 0.05. This indicates that civil servant competence has a positive and significant effect on government performance. Civil servants with technical, conceptual, and interpersonal competence are able to implement public policies appropriately, provide solutions to problems, and improve service quality. This research aligns with findings (Prasetyo & Lestari, 2024), which state that human resource competence is a key

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determinant of successful governance. From an Agency Theory perspective, competent civil servants can reduce the Potential imbalance in knowledge sharing between governmental bodies and the public through professional task execution. However, these results contradict a study (Indrawan, 2021), which found that competence does not significantly impact performance when supported by adequate facilities and technology. This emphasizes that competence must go hand in hand with supporting facilities to achieve optimal impact.

Overall, two variables (GGG and Apparatus Competence) significantly contributed to performance, while SPIP was not statistically proven to have a partial effect in this study sample. These results emphasize the importance of collaboration between effective governance components (Good Governance), increasing apparatus capacity (Competence), and strengthening SPIP implementation so that it is not merely ritualistic. In practice, local governments are advised to pay attention to structural and cultural elements so that the internal control function (SPIP) truly supports organizational output, not merely as a procedural formality.

CONCLUSION

This study reveals that both the implementation of robust governance practices and the proficiency of government personnel jointly and individually have a tangible impact on elevating the performance of regional governments. Consequently, hypotheses H1 and H3 are upheld. In contrast, the Government Internal Control System (SPIP) is not proven to have a significant influence, so H2 is rejected. In the overall model, although only two of the three variables work effectively, the combination of the three still forms a positive contribution to regional government performance, so that hypothesis H4 is generally still valid. Overall, this study emphasizes that the quality of governance and professionalism of the apparatus are the main drivers of achieving good public performance, while SPIP needs to be strengthened through a commitment to bureaucratic culture and operational supervision. As a recommendation for further research, it is suggested to explore the institutional and technological dimensions in strengthening the effectiveness of SPIP and test the moderating effect of variables such as budget resources, the integrity of SKPD leaders, or digitalization support on the relationship between governance and Subnational governmental effectiveness.

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