The Influence of Good Governance and Internal Control Systems on Regional Government Performance with a Leadership Style as Moderation Variables (Empirical Study on SKPD Simalungun Regency)

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ABSTRACT

As an autonomous regional government, the regional government is expected to be successful and able to obtain a Fair Without Exception (WTP) opinion from the Supreme Audit Agency (BPK), however the Regional Government of Simalungun Regency still received a No Opinion and also a Reasonable Opinion with Exceptions from the BPK for five consecutive years from 2018 to 2022. This shows that the performance of the Simalungun Regency Regional Government cannot still be said to be good or optimal. This research aims to determine the effect of implementing good governance, internal control systems, and leadership style on the performance of the Simalungun Regency Regional Government. Apart from that, researchers also determined leadership style as a moderating variable which aims to find out whether leadership style will influence the relationship between good governance and the internal control system on the performance of the Simalungun Regency regional government.

The type of data used in this research is primary data. The sampling method used by researchers is purposive sampling. Data was collected using a questionnaire on 75 people from 30 departments in Simalungun Regency. Data processing uses the SEM analysis research model using Lisrel software version 8.8. Based on the data analysis carried out, the results obtained were that good governance had a positive but not significant effect on the performance of the Simalungun Regency regional government, the internal control system had a positive and significant effect on the performance of the Simalungun Regency regional government, and leadership style did not have a positive and significant effect on the performance of the Regency regional government. Simalungun. Apart from that, the results of the analysis also show that leadership style strengthens the relationship between good governance but weakens the relationship between the internal control system and the performance of the Simalungun Regency regional government.

Keywords: Good governance, internal control system, local government performance, leadership style, and Simalungun Regency financial reports.

INTRODUCTION

Regional government performance can be interpreted as a reflection of what has been done by all government officials. All

previously planned activities, as well as the vision and mission of the regional government, success or failure will be seen from the performance achieved. Wulandari (2019) said that performance is the result of an organization which is demonstrated in real terms and carried out by individuals which can be measured.

As an autonomous regional government, the regional government is expected to be successful and able to obtain an Unqualified Opinion (WTP) from the Supreme Audit Agency (BPK), however in the last five years Simalungun Regency has not received a WTP opinion from the BPK. This information was obtained from data presented by BPK RI. In the last five years, the BPK provided an opinion, four times receiving a Qualified Opinion (WDP) and once receiving a No Opinion (TMP) opinion on the financial reports presented by the Simalungun Regency Government. Apart from that, findings by the BPK such as weak internal supervision in terms of fixed asset management and non-compliance with statutory regulations were also added.

From the problems above, it can be seen that the performance of the Simalungun Regency regional government cannot still be said to be good, for this reason the Simalungun regional government must make improvements in the future in order to produce better financial reports. To support the quality of performance of government officials, good governance is needed. Good governance is often defined as good governance or the implementation of solid and responsible management that is in line with democratic principles. Implementing the principles of good governance is not easy, it requires a long time and continuous effort. Apart from that, the phenomenon that occurs in Simalungun Regency is related to weak internal control over asset management. Internal control is all methods and policies used within an organization to ensure that assets owned are protected, maintain the reliability of financial data, and help increase compliance with applicable

policies. Internal control is very necessary to create a neat, efficient and effective government. Based on the explanation above, researchers want to see the influence of good governance and internal control systems on local government performance.

Rahmani (2023) had previously conducted research on good governance and internal control systems at the Bandung City Government Service. This research was conducted to see and find out how the performance of the Bandung City Government Department is. The results obtained explain that the implementation of good governance and adequate internal supervision will also have a positive impact on the performance of the Bandung City Department. The difference is, the good governance variable does not have a very significant influence, while the internal control system has a significant influence.

Cahyono (2023) has also conducted research discussing good governance in Tulungagung Regency. From the results of the research conducted, Cahyono concluded that the implementation of good governance has a positive and significant effect on the government performance of Panggungrejo Village, Kauman District, Tulungangung Regency. Nada (2022), who researched good governance and internal control systems in Village Government officials in Wonodadi District, also obtained results that were in line with the results of research conducted by previous researchers. The research results obtained show that a weak level of control will influence and worsen government performance.

LITERATURE REVIEW

The grand theory used by researchers as a basis for this research is Agency Theory. Agency theory is a theory used to understand the relationship where a person or group of people (principal) uses the services of another person (agent) to carry out several activities for their benefit (Rankin et al, 2012). Agency theory is a relationship theory that can also occur in

government activities. In government activities, it is assumed that regional government officials are the agents who manage the government and the DPRD (Regional People's Perkawilan Council) is the principal who expects good performance from the agent.

Agency theory is basically based on three assumptions in accordance with the statement put forward by Eisenhardt in Norpratiwi (2006), namely: 1) Human Assumptions This assumption is often called the human nature assumption, where the emphasis is more on humans who are selfish and self-centered. This assumption also assumes that humans are creatures who have limited rationality and do not like risks. 2) Organizational Assumptions This assumption places greater emphasis on conflict between organizational members. This assumption explains that in an organization there will always be conflict both because of the criteria determined to achieve goals and because of differences in information held by the principal and agent. 3) Information Assumption This assumption holds that all existing information is something that has value or can be traded.

Another theory which is the Middle Theory in this research is part of Agency Theory, namely Stewardship Theory or often called management theory. The assumption of this theory is that the Regional Work Unit is a steward (manager). Regional officials act as the party responsible for managing regional finances and holding them accountable. Good governance and systems are needed to produce good performance. This theory assumes that the level of satisfaction and level of success of an organization are interconnected. All government officials of course expect good governance, expect good supervision, and also expect good attitudes from leaders. For this reason, this theory is one of the foundations for conducting this research. A leader is expected to be able to create a pleasant environment for his members because this will influence the members' motivation to

carry out their duties well. Someone who is satisfied with the feedback they receive will always try to do their best to achieve organizational success.

Apart from that, the Applied Theory in this research is Public Service Theory. Regional government, as the apparatus entrusted with managing regional finances, has the responsibility to provide services to the community. This can be done by acting transparently regarding regional financial management so that the public can have high trust in government managers. Regional officials are people who are trusted by the community to manage the region, so that they are expected to provide results in the form of good service and performance.

Local government performance
The word performance was born from the word work performance, which means the total actual achievements given by someone. Regional government performance is not only something or results that must be achieved but also must be reported to certain parties who need it. For this reason, everyone who is carrying out a task or job always hopes for good results so that it can be said that their performance is good. The responsibility of all regional government officials is quite large because they must be responsible for all the interests of the community. All officials of course hope to always be able to present good and perfect financial reports, but in reality not all local governments can do this. Assessing regional government performance is not only important for external parties but also important for internal parties as evaluation material for the next period. Regional governments are not only required to carry out their duties well, but are also required to continue to make improvements and updates to the strategies used.

The government's performance is certainly something or information that is very important and eagerly awaited by the entire community and the central government as

head of regional government. The results obtained will certainly be an absolute assessment for the community and will greatly influence the level of public trust in the performance of local government. Therefore, information regarding the performance of regional government is very important for the entire community, always for the principal. Apart from that, reporting on regional government performance is also important information for obtaining evaluations to achieve better performance in the next period.

Good Governance

Conceptually, what is meant by the word good in the scope of government or what is often referred to as good governance consists of two understandings: First, it is a value that prioritizes what the people want and a value that helps the community increase their independent attitude. Second, it is the implementation of the government's function as a form of government that is effective and efficient in achieving goals (Sedarmayanti, 2009:275). In research conducted by Cahyono (2023), he concluded that good governance will produce good government performance, and vice versa. For this reason, the implementation of good governance has an important role in achieving good government performance.

This is also supported by the results of research conducted by Aboukhadeer (2023) who examined the influence of good governance on the quality of accounting information in the Libyan government sector. Researchers conclude that good governance will support the creation of good and quality accounting information. Or it could be said that good governance will create good performance in the Libyan government sector.

Internal Control Systems

Professional Accountant Standards (SPAP) defines an internal control system for everything that covers an organization as well as all methods and policies used in an organization to ensure that assets owned are protected, maintain the reliability of all financial data held, increase the level of efficiency, and help improve records of everything. applicable policies. The internal control system is one of the things that is quite important in local government organizations, both in operational activities, reporting and also the level of compliance. A good control system will certainly support good performance, depending on how well it is implemented. The internal control system will never be separated from organizational activities, especially public sector organizations. In all government activities, a leader is expected to always implement good control principles to ensure that all activities run well and in accordance with statutory regulations.

In research conducted by Rahmani (2023) who examined the influence of the internal control system on the performance of the Bandung City Department, it was concluded that the internal control system had a positive and significant influence on the performance of the Bandung City Department. Therefore, it can be concluded that the internal control system has an important role in efforts to create good government performance. This is also supported by research conducted by Alabdullah (2023) which examined whether internal control had an effect on audit practices in Oman. From the results of the research conducted, it was found that internal control has a positive and significant influence on audit practices in Oman. For this reason, the role of good internal control is very necessary to create good government performance.

Leadership Style

Zaharuddin (2021:50) explains that leadership style is the method chosen by a leader to influence his members to do what they are told. Meanwhile, Nikmat (2022:42) says that leadership style is a pattern of behavior that can change according to the

situation and condition of its members, but the aim is equally to influence members to do what the leader expects. Apriyanto (2020:33) explains that an effective leadership style can be successfully implemented if a leader can apply a situational leadership style and is willing to listen to input from subordinates or members selectively based on good knowledge and accountable studies. Meanwhile, Setiana (2022:6) stated that leadership style is the ability and attitude of a leader in politics. He said that leadership style is a leader's way of uniting organizational goals with personal goals so that the goals that have been set can be achieved.

From the opinions of several experts, the researcher concluded that leadership style is a pattern used by a leader to invite his members to be willing and willing to put aside their own interests for the sake of the interests of the organization. The method or style of each leader is certainly different, but every member of an organization certainly hopes for a leader who has a good leadership style and does not use his power to act unreasonably towards his subordinates. Therefore, leadership style is something that cannot be determined absolutely because it depends on the leader himself who will use what methods to influence his members to carry out all the activities that have been ordered.
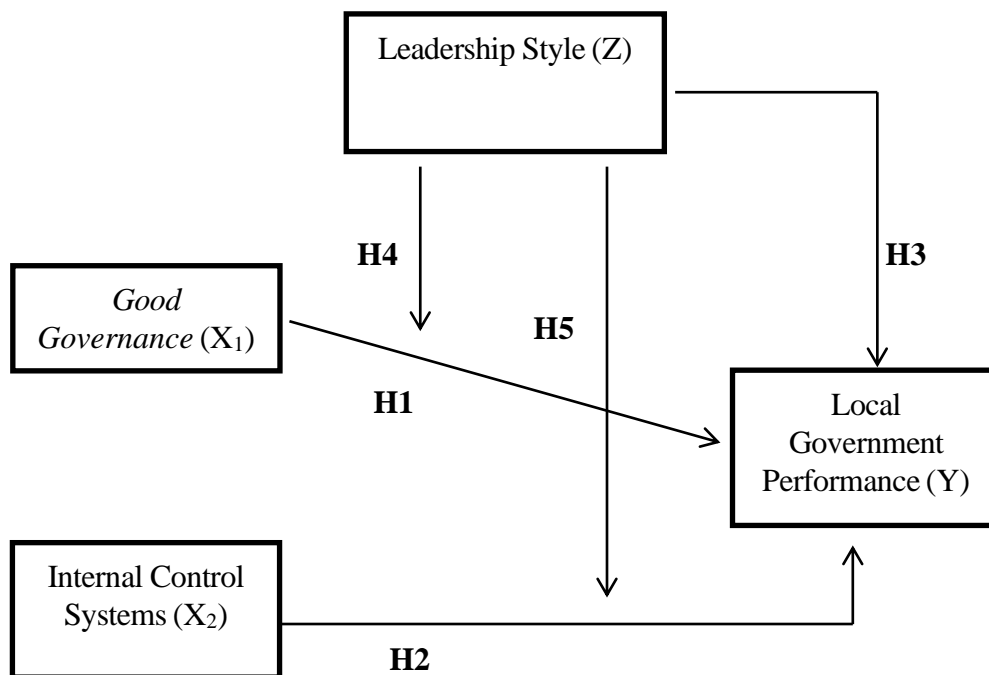
Framework

Figure 1.1 Framework

Therefore, the hypotheses in this research are as follows:

H1: Good governance has a positive and significant effect on local government performance in Simalungun Regency

H2: The internal control system has a positive and significant effect on the

performance of local government in Simalungun Regency

H3: Leadership style has a positive and significant effect on local government performance in Simalungun Regency

H4: Leadership style strengthens the influence of good governance on local

government performance in Simalungun Regency

H5: Leadership style strengthens the influence of internal control system variables on local government performance in Simalungun Regency.

MATERIALS & METHODS

The method used by researchers in the research process is the survey method which is part of quantitative research. The strategy used by researchers is causal associative research using questionnaires as a tool to obtain information. Causal associative research is research that discusses the causal relationship between each variable (Sugiyono, 2019). For this reason, researchers consider that this type of research is a suitable type to be applied.

The total number or total of all individuals being studied is called the population. The population in this study were all SKPD officials in Simalungun Regency. The SKPD in Simalungun Regency consists of 30 departments and all of their members will be the population in this research. Then, the sample is part of the population and a number of characteristics possessed by the population used for research. Sampling in this research was carried out using purposive sampling. Purposive sampling is a non-random sampling technique where the researcher determines the sample that will be used and also determines for himself what characteristics will be used to fulfill the criteria for becoming a sample according to the objectives to be achieved. The criteria applied by researchers in taking samples in this study are: 1) being a State Civil Apparatus (ASN) who serves as the finance sub-section in the SKPD, this criterion is used because the finance sub-section is in charge of carrying out all financial activities and also preparing financial reports so it is hoped that we can provide a response that is in accordance with reality. 2) ASN who have served for at least one year, this is because members who have worked for at least one year have gone through all government activities in one period.

In the data processing process, the software used by researchers is SEM found in Lisrel software version 8.8. Researchers use SEM because researchers consider SEM to be more accurate because it is not only able to determine the relationships that exist between variables but SEM can also find out how big the components that make up the construct are.

RESULT

The research subjects or respondents in this study were State Civil Apparatus (ASN) who served as the finance sub-division in the Simalungun Regency SKPD who had served for at least one year, a total of 75 people. This criterion is used because the finance sub-section is in charge of carrying out all financial activities and also preparing financial reports so that it is expected to provide responses that are in accordance with reality.

Data Validity Test

Before conducting research at the Simalungun Regency Government, the researcher first conducted an instrument trial or questionnaire trial outside the sample to see the validity and reliability of the questionnaire instrument. The respondents in this instrument test were employees of the finance sub-division at the Labuhan Batu Regency Government who had the same criteria as the research respondents. The number of respondents in testing this instrument was 30 people. The reason this instrument testing is carried out outside the research sample is so that the results of the instrument validity test are not biased. Meanwhile, the aim of testing the validity of this questionnaire is so that the questionnaire distributed to respondents is truly valid and reliable for use in research. The questionnaire validity test was carried out using product moments which were processed using SPSS (Statistical Packages for the Social Science) software version 23,

the condition is that if rcount > rtable at (α = 0.05) with n = 30 then the instrument or statement item is considered valid and conversely, if rcount < rtable then the instrument is considered invalid.

The test results show that all statement instrument items from all variables, namely Good governance, Internal control system, Regional government performance, and Leadership style are declared valid, because all question items produce a calculated r value of more than r table. So all the points in this statement can or are suitable for use in further research.

Data Reliability Test

Reliability tests are carried out to determine the level of consistency of the instruments being measured. Reliability testing is carried out jointly on all statement items in a questionnaire. The questionnaire reliability test in this study used the Cronbach Alpha formula, the condition is that if the Cronbach Alpha value is > 0.60 then the questionnaire is declared reliable, while if the Cronbach Alpha value is < 0.60 then the questionnaire is declared unreliable.

From the test results, the Cronbach's Alpha value was obtained which shows that the answers from each respondent to all the variables in the research, namely good governance, internal control system, local government performance and leadership style, are reliable or reliable. This is based on the results obtained where the Cronbach's Alpha value of all variables is greater than 0.60. So, this questionnaire can be used for further research.

Evaluation of the Measurement Model (Confirmatory Factor Analysis)

Before testing a hypothesis, the first step that must be taken is to evaluate the measurement model or confirmatory factor analysis (CFA). This step is carried out to see the causal relationship between indicators and latent variables in measuring validity and reliability. Validity relates to whether a variable measures what it is supposed to measure. Evaluation of the level of validity of each indicator can be seen from the standardized loading factor (SLF) value, where if the SLF value is ≥ 0.50 then it can be said to be a valid indicator and vice versa if the SLF value is <0.50 then it can be said to be an invalid indicator (Hair, 2018).

Apart from that, the validity of the measurement model can be based on the average variance extracted (AVE) criteria, which is said to be valid if the AVE value is ≥ 0.5. Meanwhile, reliability tests are carried out to determine the level of internal consistency of indicators in measuring certain latent constructs or variables. An indicator that has high reliability shows that the indicator has high consistency in measuring the latent construct. Reliability testing in SEM by measuring composite reliability measure/construct reliability (composite reliability measure) and variance extracted measure (variant extract measure). A construct that has good reliability is if the CR value is ≥ 0.70 (Hair, 2018).

CFA Good Governance Variable (X_1)

Table 1.1 Validity Test Results for Good Governance Variable Indicators (X1)

Variable	Indicator	SLF	Description
Good Governance (X_1)	X11	0,49	Invalid
	X12	0,22	Invalid
	X13	0,63	Valid
	X14	0,59	Valid
	X15	0,79	Valid
	X16	0,64	Valid

Source: LISREL 8.8 Output Results

From the results of Table 1.1, it can be seen that of the 6 Good Governance indicators (X1), there are 2 indicators that are invalid to represent the latent variables to be measured, namely X11 and X12, this is because these two indicators have an SLF value <0.50. So, these two indicators were removed from the research model and CFA testing was carried out again with the following results:

Table 1.2 Validity Test Results for Good Governance Variable Indicators (X1) Valid

Variable	Indicator	SLF	Description
Good Governance (X$_1$)	X13	0,67	Valid
	X14	0,60	Valid
	X15	0,76	Valid
	X16	0,61	Valid

Source: LISREL 8.8 Output Results

From the results of Table 1.2, it can be seen that all indicators are valid to represent the latent variable to be measured, this is because all indicators have an SLF value ≥ 0.50. So, then the Good Governance indicator (X1) consisting of X13, X14, X15, and X16 can be continued at the reliability analysis stage with the following results:

Table 1.3 Good Governance Variable Reliability Test Results (X1)

Variable	Indicator	SLF	SLF^2	Error	AVE	CR	Result
Good Governance (X$_1$)	X13	0,670	0,449	0,430	0,867	0,963	Valid
	X14	0,60	0,360	0,426			& Reliable
	X15	0,760	0,578	0,195			
	X16	0,610	0,372	0,138			

Source: LISREL 8.8 Output Results

In table 1.3, the AVE value is 0.867 (≥0.5) and CR is 0.963 (≥ 0.70). Based on these results, it can be concluded that the variable is said to be valid and reliable. Thus, the Good Governance variable (X1) which consists of X13, X14, X15, and X16 can be continued to the next stage of analysis.

CFA Internal Control System Variables (X2)

Table 1.4 Validity Test Results of Internal Control System Variable Indicators (X2)

Variable	Indicator	SLF	Description
Internal Control System (X2)	X21	0,16	Invalid
	X22	0,23	Invalid
	X23	0,85	Valid
	X24	0,20	Invalid
	X25	0,21	Invalid
	X26	0,35	Invalid
	X27	0,34	Invalid
	X28	0,52	Valid

Source: LISREL 8.8 Output Results

From the results of Table 1.4, it can be seen that from the 8 indicators of the internal control system (X2), there are 6 indicators that are invalid to represent the latent variables to be measured, namely X21, X22, X24, X25, has an SLF value <0.50. Thus, the six indicators were removed from the research model and CFA testing was carried out again with the following results:

Table 1.5 Validity Test Results of Internal Control System Variable Indicators (X2) Valid

Variable	Indicator	SLF	Description
Internal Control System (X2)	X23	0,87	Valid
	X28	0,80	Valid

Source: LISREL 8.8 Output Results

From the results of table 1.5, it can be seen that all indicators are valid to represent the latent variable to be measured, this is because all indicators have an SLF value ≥ 0.50. So, then the internal control system indicator (X2) consisting of X23 and X28 can be continued at the reliability analysis stage with the following results:

Table 1.6 Internal Control System Variable Reliability Test Results (X2)

Variable	Indicator	SLF	SLF²	Error	AVE	CR	Result
Internal Control System (X2)	X23	0,87	0,757	0,051	0,936	0,967	Valid
	X28	0,80	0,640	0,044			& Reliable

Source: LISREL 8.8 Output Results

In table 1.6, the AVE value is 0.936 (≥0.5) and CR is 0.967 (≥ 0.70). Based on these results, it can be concluded that the variable is said to be valid and reliable. Thus, the internal control system variable (X2) which consists of indicators X21, X22, X24, and X25 can be continued to the next stage of analysis.

CFA Regional Government Performance Variable (Y)

Table 1.7 Validity Test Results of Regional Government Performance Variable Indicators (Y)

Variable	Indicator	SLF	Description
Regional Government Performance (Y)	Y1	0,38	Invalid
	Y2	0,44	Invalid
	Y3	0,26	Invalid
	Y4	0,50	Valid
	Y5	0,64	Valid
	Y6	0,38	Invalid
	Y7	0,60	Valid
	Y8	0,55	Valid

Source: LISREL 8.8 Output Results

From the results of Table 1.7, it can be seen that of the 8 regional government performance indicators (Y), there are 4 indicators that are invalid to represent the latent variables to be measured, namely Y1, Y2, Y3, and Y6, this is because these four indicators have SLF values < 0.50. Thus, the six indicators were removed from the research model and CFA testing was carried out again with the following results:

Table 1.8 Validity Test Results of Regional Government Performance Variable Indicators (Y) Valid

Variable	Indicator	SLF	Description
Regional Government Performance (Y)	Y4	0,63	Valid
	Y5	0,64	Valid
	Y7	0,49	Invalid
	Y8	0,56	Valid

Source: LISREL 8.8 Output Results

From the results of table 1.8, it can be seen that of the 4 regional government performance indicators (Y), there is 1 indicator that is invalid to represent the latent variable to be measured, namely Y7, this is because this indicator has an SLF

value <0.50. So, indicator Y4 was removed from the research model and CFA testing
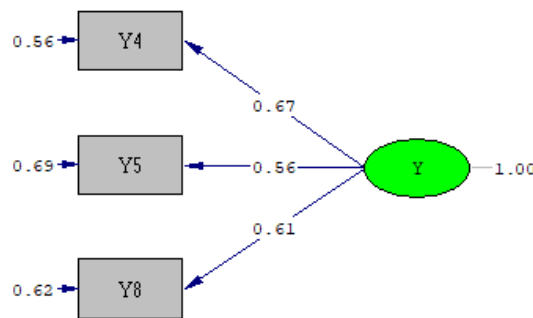
was carried out again with the following results:

Figure 1.2. Validity Test Results of Regional Government Performance Variable Indicators (Y) Valid 2

From the results of Figure 1.2, it can be seen that all indicators are valid to represent the latent variable to be measured, this is because all indicators have an SLF value ≥ 0.50. So, next the regional government

performance indicators (Y) consisting of Y4, Y5 and Y8 can be continued at the reliability analysis stage with the following results:

Table 1.9 Reliability Test Results for Regional Government Performance Variables (Y)

Variable	Indicator	SLF	SLF²	Error	AVE	CR	Result
Regional Government Performance (Y)	Y4	0,67	0,449	0,110	0,782	0,914	Valid & Reliable
	Y5	0,56	0,314	0,097			
	Y8	0,61	0,372	0,110			

Source: LISREL 8.8 Output Results

In table 1.9, the AVE value is 0.782 (≥0.5) and CR is 0.914 (≥ 0.70). Based on these results, it can be concluded that the variable is said to be valid and reliable. Thus, the regional government performance variable

(Y) which consists of indicators Y1, Y2, Y3 can be continued to the next stage of analysis.

CFA Leadership Style Variable (Z)

Table 1.10 Validity Test Results of Leadership Style Variable Indicators (Z)

Variable	Indicator	SLF	Description
Leadership Style (Z)	Z1	0,53	Valid
	Z2	0,59	Valid
	Z3	0,53	Valid
	Z4	0,44	Invalid
	Z5	0,66	Valid
	Z6	0,67	Valid

Source: LISREL 8.8 Output Results

From the results of table 1.10, it can be seen that of the 6 indicators of leadership style (Z), there is 1 indicator that is invalid to represent the latent variable to be measured, namely Z4, this is because the six indicators

have an SLF value <0.50. Thus, the six indicators were removed from the research model and CFA testing was carried out again with the following results:

Table 1.11 Validity Test Results of Leadership Style Variable Indicators (Z) Valid

Variable	Indicator	SLF	Description
Leadership Style (Z)	Z1	0,50	Valid
	Z2	0,60	Valid
	Z3	0,54	Valid
	Z5	0,67	Valid
	Z6	0,68	Valid

Source: LISREL 8.8 Output Results

From the results of Table 1.11, it can be seen that all indicators are valid to represent the latent variable to be measured, this is because all indicators have an SLF value ≥ 0.50. So, next the leadership style indicator (Z) consisting of Z1, Z2, Z3, Z5, and Z6 can be continued at the reliability analysis stage with the following results:

Table 1.12 Leadership Style Variable Reliability Test Results (Z)

Variable	Indicator	SLF	SLF²	Error	AVE	CR	Result
Leadership Style (Z)	Z1	0,5	0,250	0,064	0,860	0,968	Valid & Reliable
	Z2	0,6	0,360	0,055			
	Z3	0,54	0,292	0,062			
	Z5	0,67	0,449	0,059			
	Z6	0,68	0,462	0,055			

Source: LISREL 8.8 Output Results

In table 1.12, the AVE value is 0.860 (≥0.5) and CR is 0.968 (≥ 0.70). Based on these results, it can be concluded that the variable is said to be valid and reliable. Thus, the internal control system variable (Z) which consists of indicators Z1, Z2, Z3, Z5, and Z6 can be continued to the next analysis stage.

Model Suitability Test (Goodness of Fit)

After going through the measurement model evaluation or CFA, the structural model evaluation is then carried out. The structural model in SEM describes the relationships that exist between latent variables. At this stage of structural model analysis, what is carried out is testing the suitability of the model (Goodness of Fit) and testing the research hypothesis. In SEM analysis, evaluation of Goodness-of-fit (GOF) criteria is carried out which is useful for testing the suitability of the model for the theory under study, evaluated on measurement and structural models, namely through the main output, namely absolute fit indices and incremental fit indices.). According to Hair, et al. (2010) in Latan (2012: 49) the use of 4 - 5 goodness of fit criteria is considered sufficient to assess the suitability of a model, as long as each of the goodness of fit criteria is absolute fit indices, incremental fit indices, and parsimony fit indices are represented. The test results for the level of suitability of the research model can be seen in the following table:

Table 1.13 Goodness of Fit Index Test Results

	Goodness of Fit Index	Criteria	Value	Description
Absolute Fit Indices	Chi-Square	Small value	119,83	*Poor-Fit*
	Probability	> 0,05	0,023	*Poor-Fit*
	RMSEA	≤ 0,08	0,065	*Good-Fit*
	GFI	≥ 0,90	0,830	*Marginal-Fit*
Incremental Fit Indices	AGFI	≥ 0,90	0,750	*Marginal-Fit*
	CFI	≥ 0,90	0,970	*Good-Fit*
	NNFI	≥ 0,90	0,960	*Good-Fit*
	NFI	≥ 0,90	0,890	*Marginal-Fit*
	RFI	≥ 0,90	0,860	*Marginal-Fit*

	IFI	≥ 0,90	0,970	*Good-Fit*
Parsimonious Fit Indices	PGFI	The greater, the better	0,560	*Good - Fit*

Source: LISREL 8.8 Output Results

Based on Table 1.13, as according to Hair, et all (2010) in Latan (2012: 49), it can be said that the modified structural model of this research is fit or the model is said to be feasible. This is because there are at least 4 goodness of fit indices which express good-fit and each criterion of goodness of fit, namely absolute fit indices, incremental fit indices, and parsimony fit indices, has been represented which expresses good fit. A model that is fit means that it has met theoretical frequency expectations and can proceed to the next stage, namely hypothesis testing.

Hypothesis Testing

In this study, the significance level used by researchers was 5% with the one-tailed method. The one-tailed t significance value of 5% is 1.645 (absolute), where the t (C.R.) significant value is smaller than -1.645 and greater than 1.645. Thus, if the t-statistic value is > 1.645, it will indicate that there is a significant positive influence on a relationship between variables (Hair et al, 2014). The following is a picture of the output of the LISREL program evaluating the structural model for hypothesis testing in this research:
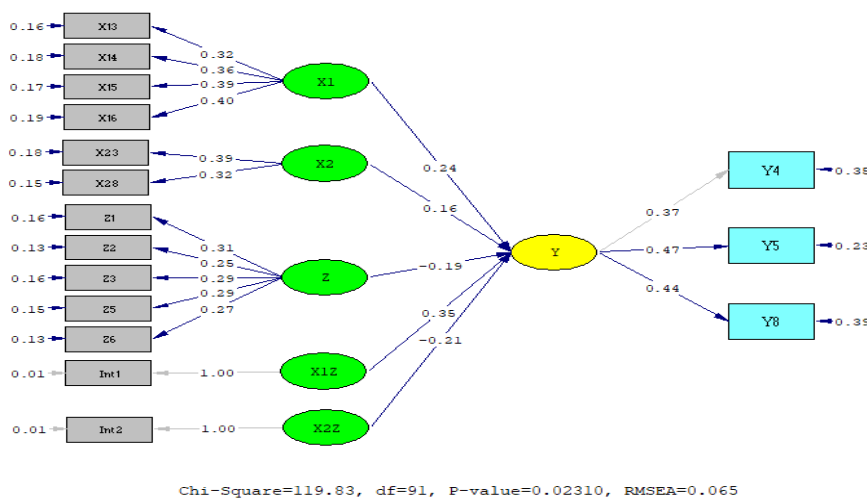

Chi-Square=119.83, df=91, P-value=0.02310, RMSEA=0.065

Figure 1.3 Structural Model (Path Coefficient)
Source: LISREL 8.8 Output Results

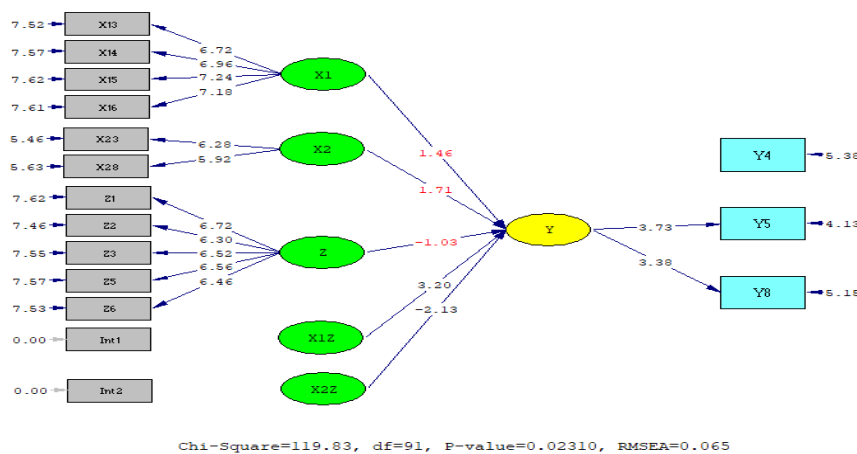Chi-Square=119.83, df=91, P-value=0.02310, RMSEA=0.065

Figure 1.4 Structural Model (T Value)
Source: LISREL 8.8 Output Results

Table 1.14 Hypothesis Test Results

Hypothesis	Path	Path Coefficient	T-values	Decision	Conclusion
H1	X1 → Y	0,24	1,46	Not Significant	Rejected, Data does not support
H2	X2 → Y	0,16	1,71	Significant (Positive)	Accepted, Data support
H3	Z → Y	-0,19	-1,03	Not Significant	Rejected, Data does not support
H4	X1Z → Y	0,35	3,20	Moderating Significant (Positive) / Strengthen	Accepted, Data support
H5	X2Z → Y	-0,21	-2,13	Moderating Significant (Negative) / Weaken	Rejected, Data does not support

Source: LISREL 8.8 Output Results

From the table above, an equation can be made and it can be concluded that the influence that occurs between variables is as follows:

Equation: $Y = 0.24 X1 + 0.16 X2 – 0.19 Z + 0.35 X1Z – 0.21X2Z + e$. $R^2 = 0.46$ $e = 0.54$

Hypothesis 1: Good governance has a positive and significant effect on local government performance in Simalungun Regency. Based on table 1.14 on X1Y, a positive path coefficient value of 0.24 is obtained with a t statistics value of 1.46 (<1.645). So, according to decision making using the 5% significance test, it can be concluded that good governance has a positive but not statistically significant relationship with the performance of local government in Simalungun Regency. Thus the first research hypothesis (H1) is rejected or the data does not support the hypothesis.

Hypothesis 2: The internal control system has a positive and significant effect on local government performance in Simalungun Regency Based on table 1.14 on X1Y, a positive path coefficient value of 0.16 is obtained with a t statistics value of 1.71 (≥1.645). So, in accordance with decision making using the 5% significance test, it can be concluded that the internal control system has a positive and significant effect on the performance of local government in Simalungun Regency. Thus, the second research hypothesis (H2) is accepted or the data supports the hypothesis.

Hypothesis 3: Leadership style has a positive and significant effect on local government performance in Simalungun Regency Based on table 1.14 on X1Y, a negative path coefficient value of -0.19 is obtained with a t statistics value of |-1.03| (<1.645). So, according to decision making using the 5% significance test, it can be concluded that leadership style has no positive and insignificant effect on the performance of local government in Simalungun Regency. Thus, the third research hypothesis (H3) is rejected or the data does not support the hypothesis.

Hypothesis 4: Leadership style strengthens the influence of good governance on local government performance in Simalungun Regency Based on table 1.14 on X1ZY, a positive path coefficient value of 0.35 is obtained with a t statistics value of 3.20 (≥1.645). So, in accordance with decision making using the 5% significance test, it can be concluded that leadership style significantly positively moderates or strengthens the influence of good governance on local government performance in Simalungun Regency. Thus, the fourth research hypothesis (H4) is accepted or the data supports the hypothesis.

Hypothesis 5: Leadership style strengthens the influence of the internal control system on local government performance in Simalungun Regency. Based on table 5.18 on X2ZY, a negative path coefficient value of -0.21 is obtained with a t statistics value of |-2.13| (≥1,645). So, in accordance with decision making using the 5% significance

test, it can be concluded that leadership style negatively significantly moderates or weakens the influence of the internal control system on local government performance in Simalungun Regency. Thus, the fourth research hypothesis (H4) is rejected or the data does not support the hypothesis.

DISCUSSION

The Influence of Good Governance on Government Performance

Based on the results of SEM analysis using Lisrel in this research, it can be stated that good governance has a positive but not statistically significant relationship with the performance of local government in Simalungun Regency. This is in line with research conducted by Hutapea (2017) which states that there is no significant influence between good governance and government performance. However, the results of this research also contradict research conducted by Chici Claraini (2023), the author concluded that good governance is able to have a positive and significant impact on the performance of the Rokan Hilir Regional Government. The results obtained are also in line with stewardship theory which is the middle theory in this research. Stewardship theory is a new view on how to manage organizations and the personnel involved in them. The concepts of togetherness, partnership, empowerment, and mutual trust and service are concepts developed in this approach. Establishing good governance will provide employees with a comfortable environment to work in so they can provide good performance.

The Influence of The Internal Control System on Government Performance

Based on the results of SEM analysis using Lisrel in this research, it can be stated that the internal control system has a positive and significant effect on the performance of local government in Simalungun Regency. This can be interpreted as the better the internal control system, the greater the performance of local government in Simalungun Regency. This is in line with research conducted by Rahmani (2023) who examined the influence of the internal control system on the performance of the Bandung City Department and concluded that the internal control system had a positive and significant influence on the performance of the Bandung City Department. However, the results of this research contradict the results of research conducted by Nurbaeti (2019) which states that the internal control system does not have a significant influence on local government performance.

Stewardship theory is also a theory that supports this hypothesis. This theory is a theory which assumes that the level of satisfaction and level of success of an organization are interconnected. By creating a good control environment it will improve the performance of all officers. In every organization, a good environment is certainly something that is highly expected. Work carried out in a supportive environment will increase worker morale.

The Influence of Leadership Style on Government Performance

Based on the results of SEM analysis using Lisrel in this research, it can be stated that leadership style has no positive and statistically significant effect on the performance of local government in Simalungun Regency. This is in line with research conducted by Ridwan which said that leadership style does not have a significant effect on employee performance. However, the results of this research also contradict research conducted by Siti Aisyah (2014) which states that leadership style has a positive and significant effect on the performance of local government in Kampar Regency.

The results obtained are strengthened by the attribution theory proposed by Fritz Heider (1958). This theory explains that a person's behavior comes from two factors, namely internal factors and external factors.

Attribution theory is closely related to how a person behaves and the basis for someone carrying out that behavior. Leadership style will not affect the performance of local government, but there are also several internal factors that come from within himself which will give him enthusiasm to work. Apart from that, external factors such as a comfortable environment and good coworkers will also be things that help employees work without depending on how their leader leads.

The Role of Leadership Style in Moderating The Influence of Good Governance on Government Performance

Based on the results of SEM analysis using Lisrel in this research, it can be stated that leadership style significantly positively moderates the influence of good governance on regional government performance in Simalungun Regency or it can be said that leadership style strengthens the influence of good governance on regional government performance in Simalungun Regency. The role of leadership style in moderating the influence of good governance on local government performance in Simalungun Regency is pure moderation. This is because leadership style is able to moderate the influence of good governance on local government performance in Simalungun Regency even though leadership style does not directly influence local government performance in Simalungun Regency.

The Role of Leadership Style in Moderating the Influence of the Internal Control System on Government Performance

Based on the results of SEM analysis using Lisrel in this research, it can be stated that leadership style significantly negatively moderates the influence of the internal control system on regional government performance in Simalungun Regency or it can be said that leadership style weakens the influence of the internal control system on regional government performance in Simalungun Regency. The role of leadership style in moderating the influence of the internal control system on local government performance in Simalungun district is as pure moderation. This is because leadership style is able to moderate the influence of the internal control system on local government performance in Simalungun Regency even though leadership style has no direct effect on local government performance in Simalungun Regency.

CONCLUSION

Based on the discussion in the previous chapters and answering the problem formulation, as well as referring to the process and results of data analysis in this research, several conclusions can be drawn as follows:

1. Good Governance has a positive but not significant effect on the performance of local government in Simalungun Regency. For this reason, improving good governance will not have a significant influence on the performance of the Simalungun Regency regional government. These results do not support the first hypothesis which states that good governance has a positive and significant effect on local government performance in Simalungun Regency.

2. The internal control system has a positive and significant effect on the performance of local government in Simalungun Regency. For this reason, implementing a good internal control system will make the performance of the Simalungun Regency regional government even better. These results support the second hypothesis which states that the internal control system has a positive and significant effect on local government performance in Simalungun Regency.

3. Leadership style does not have a positive and significant effect on the performance of the Simalungun

Regency regional government. For this reason, the leader's style in leading will not have an influence on the performance of the Simalungun Regency regional government. This result doesn't support the third hypothesis which states that leadership style has a positive and significant effect on local government performance in Simalungun Regency.

4. Leadership style strengthens the relationship between good governance and local government performance in Simalungun Regency. These results support the fourth hypothesis which states that using a leadership style will strengthen the relationship between good governance and local government performance in Simalungun Regency.

5. Leadership style weakens the relationship between the internal control system and local government performance in Simalungun Regency. These results do not support the fifth hypothesis which states that leadership style will strengthen the relationship between the internal control system and local government performance in Simalungun Regency.

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