

The Effect of Good Governance Implementation and Organizational Culture On Customs Employee Performance

Marsanto Adi Nurcahyo¹, Aditya Subur Purwana²

{ marsanto.adi@pknstan.ac.id¹, purwana@gmail.com²}

¹Department of State Financial Management, Polytechnic of State Finance STAN, Indonesia

²Department of Customs and Excise, Polytechnic of State Finance STAN, Indonesia

Abstract: This paper aims to analyze the effect of implementing good governance and organizational culture on employee performance at the Tanjung Priok Customs and Excise Office. The method used in this study is a quantitative approach with regression analysis. This research was collected through a questionnaire filled out by 79 respondents. The results of this study indicate that good governance and organizational culture simultaneously affect employee performance. Partially, good governance has a significant positive effect on employee performance, while organizational culture has no significant impact on employee performance. The regression model has an adjusted R-square of 39.2 percentage indicates the extent to which the independent variables explain the dependent variable. Based on these findings, this study underscores the importance of implementing good governance within an organization. The recommendations are given for the organization to improve the implementation of good governance to ensure the maintenance of employee performance.

Keywords: Customs, Good governance, Organization culture, Performance, Regression.

1 Introduction

The performance of government officials in Indonesia has often been a subject of scrutiny. The public demands maximum performance from civil servants as public servants. However, civil servants are frequently perceived as lacking in professionalism and prone to corrupt behavior. This is evident from the results of Transparency International's report, which shows a low Corruption Perceptions Index (CPI). In 2022, Indonesia's CPI was recorded at 34 points on a scale of 0-100, indicating that the performance of the government apparatus is still unsatisfactory.

One of the methods developed to enhance the quality of public services is the implementation of good governance (GG). Good governance, or effective governance, has become a critical concern in various sectors, including the public sector. The application of good governance in the public sector is considered essential to improve the effectiveness, efficiency, and accountability of governance. Good governance is believed to play a significant role in achieving organizational goals. Its implementation is thought to strategically contribute to

creating a healthy business climate while preventing corruption and bribery[1]. The desire to achieve good governance has become a necessary aspect in promoting good performance of government officials. However, in its implementation, good governance still faces various obstacles [2], [3].

Some organizations have successfully developed the implementation of good governance. Good governance has been well-implemented in village management [4]. Meanwhile, the implementation of good governance in Bandung regency has been successful [5]. Similarly, research in Subang regency has also revealed successful implementation of good governance [6].

One important aspect of good governance is its influence on the performance of employees in the public sector. Several studies have shown that good governance has an impact on employee performance[7]–[9]. The strong performance of employees can enhance public services, increase public trust, and create an efficient working environment. Therefore, it is crucial to understand the influence of the implementation of good governance on employee performance in the public sector.

From the discussions above, there appear to be different phenomena. On one hand, there are studies stating that good governance has been well implemented in government institutions in Indonesia, which positively affects employee performance. However, the performance of public sector employees remains an issue of unsatisfactory concern.

In contrast to previous research, this study not only focuses on the implementation of good governance on employee performance but also attempts to examine the role of organizational culture in improving employee performance. Some studies indicate that organizational culture influences employee performance [10]–[14].

This research was conducted at the Customs and Excise Office of Tanjung Priok (KPU BC Tanjung Priok). As the largest customs office in Indonesia, over 70% of Indonesia's import and export activities pass through the Port of Tanjung Priok under the supervision of KPU BC Tanjung Priok. This makes it a critical benchmark for public services in the field of international trade, significantly impacting the country's economic conditions.

The results of this research are expected to provide a better understanding of the importance of good governance in improving employee performance in Indonesia's public sector and offer relevant policy recommendations to enhance the implementation of good governance in the public sector. In the context of Indonesia, this research can also provide practical guidance for the government in formulating policies and strategies to enhance employee performance in the public sector.

Through this research, it is hoped that significant contributions to knowledge in the fields of government governance and public organizational management will be made, laying a strong foundation for the improvement and enhancement of employee performance in Indonesia's public sector.

The research questions addressed in this study are: Does the implementation of Good Governance influence employee performance, and does organizational culture affect employee performance? The objectives of this research are to analyze the influence of the implementation of good governance on employee performance and to analyze the influence of organizational culture on employee performance.

2 Literature Review

2.1 Agency Theory

Agency theory is a conceptual framework used to explain and address the relationship issues between agents (employees) and principals (organizations). This theory assumes that agents have different interests from their principals. The agency theory discusses the problems and solutions between principals and agents when conflicts of interest arise between the two parties [15]. The agency theory also provides a unique explanation of government decisions and is utilized in administrative procedures [16].

In this theory, it is explained that principals delegate authority to agents. However, principals face difficulties in monitoring agents because they may have divergent goals. These goal disparities can lead to issues, as agents may not fully align their actions with the desires of the principals. The agency theory states that there is an asymmetry of information and differing interests, which can result in conflicts of interest.

The agency theory is considered to bring efficiency and accountability to the public sector organizations [17]. The public serves as the principal, delegating authority to the government (agent) to manage public resources through state power. Agency problems arise when there is an information gap between the public and the government, which is entrusted with the management of public resources [18].

On the other hand, the principles of the agent-principal relationship also apply to government officials and employees who serve the public. The government acts as the principal in its relationship with civil servants or other government agencies. Civil servants receive authority from legal rules through mandates and delegations. Thus, in this context, civil servants act as agents of the government [19].

This research will focus on the activities of civil servants as agents of the government and will be conducted through the lens of the implementation of good governance as prescribed by the government. The implementation will be discussed from the perspective of agency theory.

2.2 Good Governance

Good governance represents a condition that depicts how an organization is well-managed. It is defined as a principle in governing that enables the establishment of efficient public services, a reliable judicial system, and public accountability. Good governance directs the organization to operate based on transparent, accountable, and effective principles. It is crucial for enhancing organizational capacity, building stakeholder trust, and mitigating potential risks that may arise within the organization. The current perspective emphasizes the improvement of public sector performance and the delivery of efficient services [20].

Agency theory suggests that good governance can be used as a tool to modify the rules regarding how agents work in accordance with the principal's goals. Agents can be provided with incentives to align their actions with the principal's expectations. By employing agents, principals should be able to exercise control over their performance. Agents, in turn, should receive incentives when assisting the principal's tasks.

According to the United Nations, there are eight principles of good governance: participation, rule of law, transparency, responsiveness, consensus orientation, equity and inclusiveness, effectiveness and efficiency, and accountability [21]. Good governance emphasizes the

importance of transparency in decision-making, accountability in task execution, employee participation in decision-making processes, fairness in resource distribution, and efficiency in resource utilization within the organization. Implementing these principles can have a positive impact on employee performance [22], [23].

In the implementation of good governance in the public sector in Indonesia, the National Committee on Governance Policy (Komite Nasional Kebijakan Governansi - KNKG) plays a significant role. KNKG strives to achieve good governance in both government and corporate settings to enhance the national economy. KNKG has issued the General Guidelines for Governance in the Indonesian Public Sector (Panduan Umum Governansi Sektor Publik Indonesia - PUG-SPI) for use by public sector organizations in managing their entities.

Within the guidelines issued by KNKG for the public sector, there are 13 fundamental values of governance. These values include leadership, ethics and honesty, rule of law, transparency, independence, accountability, trustworthiness, service orientation, competence, harmony, loyalty, adaptability, and collaboration. The implementation of good governance in the public sector is expected to ensure that the Indonesian government can achieve its development goals. These goals are attained when society is just and prosperous, aligned with the ideals and objectives of an independent Indonesia [19].

2.3 Organization Culture

Organizational culture is related to employees' perceptions of an organization's characteristics [10]. Organizational culture refers to the values, beliefs, attitudes, and behaviors that characterize an organization. It is the way things are done within an organization and is expressed through its vision, values, norms, systems, symbols, language, assumptions, beliefs, and organizational habits. Organizational culture is important because it influences employees' behavior and organizational performance. A positive culture can lead to improved performance, while a negative culture can hinder even the most successful organizations. Organizational culture impacts all aspects of business, from timeliness and tone to contractual requirements and employee benefits.

Organizational culture develops over time and is influenced by various factors, including leadership, communication, and the organization's history. It may be challenging to change, but with the right strategies and commitment from leadership, change is possible.

Organizational culture encompasses aspects such as trust, communication, cooperation, innovation, flexibility, and fairness. One crucial aspect of organizational culture is trust. Trust creates an environment where employees feel safe and comfortable to share ideas, take risks, and work cooperatively. Trust also builds strong relationships between employees and management, as well as among coworkers. High levels of trust foster effective collaboration and increased productivity.

Understanding and managing organizational culture is an essential task for management. A strong and positive culture can enhance employee satisfaction and performance, reduce conflicts, and improve the organization's attractiveness as a workplace. Management can shape organizational culture by establishing clear values, communicating consistently, setting a good example, and reinforcing behaviors that support the desired culture.

2.4 Employee Performance

Performance is the outcome of an individual's work in carrying out assigned tasks based on their abilities, skills, experience, and the time used. Employee performance is a crucial factor in an organization's success, as it helps to enhance overall productivity, profitability, and employee morale. Measuring, evaluating, and improving employee performance is an ongoing process that involves various steps, including setting goals and expectations, monitoring progress, providing feedback, and offering support and training.

Performance refers to an employee's ability to carry out specific skills [24]. performance is the evaluation result of an individual's work compared to predefined criteria (Robbins (1996). This concept underscores the importance of performance for an organization. Thus, performance measurement is necessary to assess employees' abilities in carrying out their tasks.

Performance measurement encompasses the quality, quantity, and efficiency of work. Companies regularly assess employee performance to identify areas for improvement, provide support and training to employees, and ensure that everyone works towards the same goals. To assess employee performance effectively, companies must establish and communicate clear and appropriate goals and expectations.

Employee performance has a significant impact on organizational performance; hence, performance measurement instruments that can depict the actual conditions are needed. One such instrument is the Individual Work Performance Questionnaire (IWPQ). The IWPQ consists of three dimensions of assessment, namely task performance, contextual performance, and counterproductive work behavior.

2.5 Hypotheses and Theoretical Framework

The implementation of Good Governance is expected to bring progress in various fields in Indonesia. Several studies have been conducted to investigate the influence of good governance on employee performance. The research findings indicate that Good Governance has a significant impact on employee performance [20]–[22].

Meanwhile, organizational culture, which encompasses the values believed by an organization and its constituent elements, also has an influence on both employee and organizational performance. Previous research has shown that organizational culture affects employee performance [10], [13], [14]. Based on these considerations, the hypotheses for this research are as follows:

H_{1.1}: The implementation of Good Governance has an impact on employee performance.

H_{1.2}: Organizational culture has an impact on employee performance.

The research aims to analyze the effects of good governance and organizational culture on employee performance while considering employee job satisfaction as a moderating variable. Therefore, the constructed research framework is as follows:

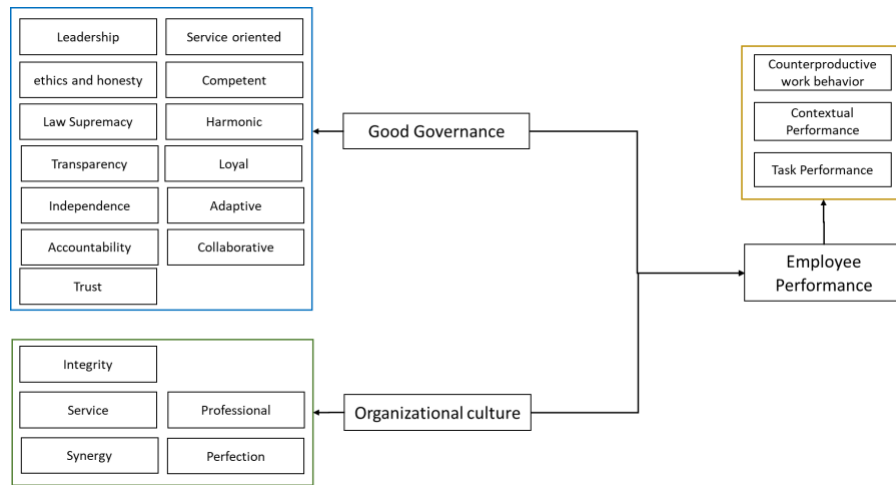


Figure 1. Research Framework

3 Methodology

The research method employed in this study is a quantitative research approach, utilizing survey as the measurement tool for variables. The quantitative research method with a survey is used to obtain data that occurred in the past or at present, concerning beliefs, opinions, characteristics, behaviors, and the relationships between variables. It is also used to test several hypotheses related to sociological and psychological variables of the sample. Data collection techniques involve observations (interviews or questionnaires), and the research results tend to be generalizable [25].

The data source used in this study is primary data obtained from questionnaires distributed to employees/officers at the Directorate General of Customs and Excise (DGCE). Since DGCE is an organization with both central and vertical units at the regional level, the sample selected is the Primary Customs and Excise Service Office (KPU BC) Type A in Tanjung Priok, which is the office with the highest intensity of customs activities.

Data in this study is collected through the distribution of questionnaires. The questionnaires are sent through formal requests to the leadership of the Directorate General of Customs and Excise. The sampling technique employed is simple random sampling. In determining the sample, having more than 30 respondents is considered suitable for the research [26]. The data scale used in the questionnaire is ordinal. Based on the type of data, data scale, and research objectives, the data analysis method used is regression analysis, as depicted in the research framework.

4 Result And Discussion

The study used a questionnaire which was distributed to all employees at KPU BC Type A Tanjung Priok. Data collected from questionnaires were 79 respondents. The variables and indicators used in the study are as shown in Table 1 below.

Based on the type of data and variables used in the research to examine the influence of Good Governance (GG) and/or Organizational Culture (BO) on Employee Performance (KP), a quantitative method in the form of Cross-Sectional Data Regression is employed.

4.1 Validity and Reliability Test

Questionnaires are one of the most widely used tools for data collection, especially in social science research. The primary purpose of questionnaires in research is to obtain relevant information in the most reliable and valid manner. Therefore, the accuracy and consistency of surveys/questionnaires are essential aspects of research methodology known as validity and reliability.

Table 1. Variables, Indicators and Research Data Scale

Q	Indicator	Variable	Type	Scale
GG1	gg1_kepemimpinan	Good Governance (GG)	Independent	Ordinal
GG2	gg2_etikadanjujur			Ordinal
GG3	gg3_supremasihukum			Ordinal
GG4	gg4_transparansi			Ordinal
GG5	gg5_independensi			Ordinal
GG6	gg6_akuntabilitas			Ordinal
GG7	gg7_amanah			Ordinal
GG8	gg8_berorientasipelayanan			Ordinal
GG9	gg9_kompeten			Ordinal
GG10	gg10_harmonis			Ordinal
GG11	gg11_loyal			Ordinal
GG12	gg12_adaptif			Ordinal
GG13	gg13_kolaboratif			Ordinal
Q	Indicator	Variable	Type	Scale
BO1	bo1_integritas	Organization Culture (BO)	Independent	Ordinal
BO2	bo2_pelayanan			Ordinal
BO3	bo3_sinergi			Ordinal
BO4	bo4_profesional			Ordinal
BO5	bo5_kesempurnaan			Ordinal
TP1	tp1_perencanaan	Employee Performance (KP)	Dependent	Ordinal
TP2	tp2_hasilpekerjaan			Ordinal
TP3	tp3_prioritas			Ordinal
TP4	tp4_efisien			Ordinal
TP5	tp5_mengaturwaktu			Ordinal

CP1	cp1_inisiatif			Ordinal
CP2	cp2_tugas			Ordinal
CP3	cp3_pengetahuan			Ordinal
CP4	cp4_keterampilan			Ordinal
CP5	cp5_solutif			Ordinal
CP6	cp6_tanggungjawab			Ordinal
CP7	cp7_tantangan			Ordinal
CP8	cp8_aktif			Ordinal
CB1	cb1_mengeluh			Ordinal
CB2	cb2_masalah			Ordinal
CB3	cb3_fokusnegatif			Ordinal
CB4	cb4_bicaranegatif			Ordinal
CB5	cb5_keluar			Ordinal

Source: processed data

Hence, before testing the research attributes, the first step conducted is testing the validity and reliability of the questionnaire items.

The item validity is indicated by the correlation or support towards the total score, and the calculation is carried out by correlating the item score with the total item score. From the correlation calculation, a correlation coefficient is obtained, which is used to measure the level of validity of an item and to determine whether an item is suitable for use or not. In determining the suitability of an item for use, a significance test of the correlation coefficient is typically conducted at a significance level of 0.05 ($\alpha=5\%$). This means that an item is considered valid if it correlates significantly with the total score. The hypothesis in the validity test for all questionnaire items is as follows:

H_0 : There is no correlation between the questionnaire item and the total score of the questionnaire.

H_1 : There is a correlation between the questionnaire item and the total score of the questionnaire.

Table 2. Validity Test Results of 36 Questionnaire Indicators

Q	Variable	Sig. (2 tailed) Pearson Correlation	Alpha (α)	Information
GG1	gg1_kepemimpinan	0.000	0.05	Valid
GG2	gg2_etikadanjujur	0.000	0.05	Valid
GG3	gg3_supremasihukum	0.000	0.05	Valid
GG4	gg4_transparansi	0.000	0.05	Valid
GG5	gg5_independensi	0.000	0.05	Valid
GG6	gg6_akuntabilitas	0.000	0.05	Valid
GG7	gg7_amanah	0.000	0.05	Valid
GG8	gg8_berorientasipelayanan	0.000	0.05	Valid
GG9	gg9_kompeten	0.000	0.05	Valid

GG10	gg10_harmonis	0.000	0.05	Valid
GG11	gg11_loyal	0.000	0.05	Valid
GG12	gg12_adaptif	0.000	0.05	Valid
GG13	gg13_kolaboratif	0.000	0.05	Valid
BO1	bo1_integritas	0.000	0.05	Valid
BO2	bo2_pelayanan	0.000	0.05	Valid
BO3	bo3_sinergi	0.078	0.05	Invalid
BO4	bo4_profesional	0.000	0.05	Valid
BO5	bo5_kesempurnaan	0.000	0.05	Valid
TP1	tp1_perencanaan	0.000	0.05	Valid
TP2	tp2_hasilpekerjaan	0.000	0.05	Valid
TP3	tp3_prioritas	0.000	0.05	Valid
TP4	tp4_efisien	0.000	0.05	Valid
TP5	tp5_mengaturwaktu	0.000	0.05	Valid
CP1	cp1_inisiatif	0.000	0.05	Valid
CP2	cp2_tugas	0.000	0.05	Valid
CP3	cp3_pengetahuan	0.000	0.05	Valid
CP4	cp4_keterampilan	0.000	0.05	Valid
CP5	cp5_solutif	0.000	0.05	Valid
CP6	cp6_tanggungjawab	0.000	0.05	Valid
CP7	cp7_tantangan	0.000	0.05	Valid
CP8	cp8_aktif	0.000	0.05	Valid
CB1	cb1_mengeluh	0.004	0.05	Valid
CB2	cb2_masalah	0.000	0.05	Valid
CB3	cb3_fokusnegatif	0.000	0.05	Valid
CB4	cb4_bicaranegatif	0.004	0.05	Valid
CB5	cb5_keluar	0.000	0.05	Valid

Source: processed data

From table 2, we can see that out of 36 indicators, there is 1 indicator that is invalid, namely the indicator related to the BO3 question. Based on these results, the researchers took steps not to include the BO3 indicator in the analysis to produce all valid indicators. In table 3 we can see that all indicators are valid.

Table 3. Validity Test Results of 35 Questionnaire Indicators

Q	Indicator	Sig. (2 tailed) Pearson Correlation	Alpha (α)	Information
GG1	gg1_kepemimpinan	0.000	0.05	Valid
GG2	gg2_etikadanjujur	0.000	0.05	Valid
GG3	gg3_supremasihukum	0.000	0.05	Valid
GG4	gg4_transparansi	0.000	0.05	Valid
GG5	gg5_independensi	0.000	0.05	Valid

GG6	gg6_akuntabilitas	0.000	0.05	Valid
GG7	gg7_amanah	0.000	0.05	Valid
GG8	gg8_berorientasipelayanan	0.000	0.05	Valid
GG9	gg9_kompeten	0.000	0.05	Valid
GG10	gg10_harmonis	0.000	0.05	Valid
GG11	gg11_loyal	0.000	0.05	Valid
GG12	gg12_adaptif	0.000	0.05	Valid
GG13	gg13_kolaboratif	0.000	0.05	Valid
BO1	bo1_integritas	0.000	0.05	Valid
BO2	bo2_pelayanan	0.000	0.05	Valid
BO4	bo4_profesional	0.000	0.05	Valid
BO5	bo5_kesempurnaan	0.000	0.05	Valid
TP1	tp1_perencanaan	0.000	0.05	Valid
TP2	tp2_hasilpekerjaan	0.000	0.05	Valid
TP3	tp3_prioritas	0.000	0.05	Valid
TP4	tp4_efisien	0.000	0.05	Valid
TP5	tp5_mengaturwaktu	0.000	0.05	Valid
CP1	cp1_inisiatif	0.000	0.05	Valid
CP2	cp2_tugas	0.000	0.05	Valid
CP3	cp3_pengetahuan	0.000	0.05	Valid
CP4	cp4_keterampilan	0.000	0.05	Valid
CP5	cp5_solutif	0.000	0.05	Valid
CP6	cp6_tanggungjawab	0.000	0.05	Valid
CP7	cp7_tantangan	0.000	0.05	Valid
CP8	cp8_aktif	0.000	0.05	Valid
CB1	cb1_mengeluh	0.003	0.05	Valid
CB2	cb2_masalah	0.000	0.05	Valid
CB3	cb3_fokusnegatif	0.000	0.05	Valid
CB4	cb4_bicaranegatif	0.003	0.05	Valid
CB5	cb5_keluar	0.001	0.05	Valid

Source: processed data

A questionnaire is considered reliable or dependable if a person's responses to statements are consistent or stable over time. The reliability of a test refers to the degree of stability, consistency, predictive power, and accuracy. Measurements that exhibit high reliability are those that can produce reliable data.

The reliability of the instrument is tested using the Cronbach's Alpha formula since the research instrument is in the form of a questionnaire with ordinal scale.

The level of reliability, empirically indicated by a value called the coefficient of reliability, determines whether the reliability is high or low. High reliability is indicated by a value

approaching 1. Generally, a reliability level is considered satisfactory if the Cronbach's Alpha value is ≥ 0.700 .

Table 4. Cronbach Alpha Test Table

Cronbach's Alpha	N of Items
.895	35

Source: processed data

Because Cronbach's Alpha > 0.70 is even close to 0.9 (excellent reliability) then the reliability is perfect so that all questionable question items are reliable, and all tests consistently have perfect reliability.

4.2 Descriptive Analysis

Descriptive analysis is a statistical analysis that aims to provide an overview and/or comparison of the objects studied (Mendenhall, 2009). The characteristics of the respondents are seen from their demographics, namely gender, age group, education, length of work in the ministry of finance and positions as follows:

Table 5. Characteristics of Respondents

Demographics	Category	Number of Respondents	Percentage (%)
Gender	Male	72	91.14
	Female	7	8.86
Age	< 31 Years	42	53.16
	31 to 40 Years	17	21.52
	41 to 50 Years	12	15.19
	> 50 Years	8	10.13
Education	Diploma	34	43.04
	Bachelor (S1 or D4)	30	37.97
	Masters (S2)	15	18.99
	Doctor (S3)	0	0.00
Work Experience	0-10 Years	45	56.96
	11-20 Years	14	17.72
	21-30 Years	14	17.72
	> 30 Years	6	7.59
Position	Staff	53	67.09
	Functional	11	13.92
	Structural	15	18.99

Source: processed data

Table 5 shows the characteristics of respondents who fulfill employees and/or officials at the Tanjung Priok KPUBC Type A, including those from structural, functional, and staff positions.

Implementation of good governance at KPUBC Type A Tanjung Priok, most respondents considered that good governance had been implemented at KPUBC Type A Tanjung Priok, namely as much as 97.5%.

Table 6. Implementation of Good Governance

	Frequency	Percent	Valid Percent	Cumulative Percent
Undecided	2	2.5	2.5	2.5
Agree	32	40.5	40.5	43.0
Strongly Agree	45	57.0	57.0	100.0
Total	79	100.0	100.0	

Source: processed data

Respondents who stated that KPUBC Type A Tanjung Priok had implemented GG, consisted of 97.22% Men and 100% Women. This shows that most respondents stated that the implementation of good governance had been carried out well at KPU BC Tanjung Priok.

Table 7. Crosstab Gender and Good Government Implementation

		Good Government Implementation (%)			Total
		Undecided	Agree	Strongly Agree	
Gender	Male	2.78	37.50	59.72	100.00
	Female	0.00	71.43	28.57	100.00
Total		2.53	40.51	56.96	100.00

Source: processed data

Respondents who stated that KPUBC Type A Tanjung Priok had implemented GG, consisted of 100% aged >50 years, aged 41 to 50 years as much as 100%, ages 31 to 40 years as much as 94.12% and age <31 years as much as 97.62%. This shows that most respondents stated that the implementation of good governance had been carried out well at KPU BC Tanjung Priok.

Table 8. Crosstab Age and Good Government Implementation

		Good Governance Implementation (%)			Total
		Undecided	Agree	Strongly Agree	
Age	< 31 Years	2.38	47.62	50.00	100.00
	31 to 40 Years	5.88	41.18	52.94	100.00
	41 to 50 Years	0.00	41.67	58.33	100.00
	> 50 Years	0.00	0.00	100.00	100.00
Total		2.53	40.51	56.96	100.00

Source: processed data

Respondents who stated that KPUBC Type A Tanjung Priok had implemented GG, consisted of 94.2% Diploma Education, 100% Undergraduate Education and 100% master's Education. This shows that most respondents stated that the implementation of good governance had been carried out well at KPU BC Tanjung Priok.

Table 9. Crosstab Education and Good Government Implementation

		Good Governance Implementation (%)			Total
		Undecided	Agree	Strongly Agree	
Education	Diploma	5.88	41.18	52.94	100.00
	Undergraduate	0.00	40.00	60.00	100.00
	Master	0.00	40.00	60.00	100.00
Total		2.53	40.51	56.96	100.00

Source: processed data

Respondents who stated that KPUBC Type A Tanjung Priok had implemented good government, whose work experience at the Ministry of Finance was < 10 years was 95.56%, work experience 11-20 years was 100%, work experience 21-30 years was 100% and work experience > 30 years as much as 100%. This shows that most respondents stated that the implementation of good governance had been carried out well at KPU BC Tanjung Priok.

Table 10. Crosstab work experience in the Ministry of Finance and Good Government Implementation

		Good Governance Implementation (%)			Total
		Undecided	Agree	Strongly Agree	
Work Experience	0-10 Years	4.44	48.89	46.67	100.00
	11-20 Years	0.00	35.71	64.29	100.00
	21-30 Years	0.00	35.71	64.29	100.00
	> 30 Years	0.00	0.00	100.00	100.00
Total		2.53	40.51	56.96	100.00

Source: processed data

Respondents who stated that KPUBC Type A Tanjung Priok had implemented GG, as many as 96.23% staff positions, 100% functional positions and 100% structural positions. This shows that most respondents stated that the implementation of good governance had been carried out well at KPU BC Tanjung Priok.

Table 11. Crosstab position and Good Government Implementation

		Good Governance Implementation (%)			Total
		Undecided	Agree	Strongly Agree	
Position	Staff	3.77	49.06	47.17	100.00
	Functional	0.00	18.18	81.82	100.00
	Structural	0.00	26.67	73.33	100.00
Total		2.53	40.51	56.96	100.00

Source: processed data

4.3 Regression Analysis

To examine the influence of the implementation of good governance and organizational culture on employee performance, regression analysis is employed. There are several classical assumptions in multiple regression. The testing of classical assumptions aims to identify whether the model used in the regression analysis is the most appropriate model.

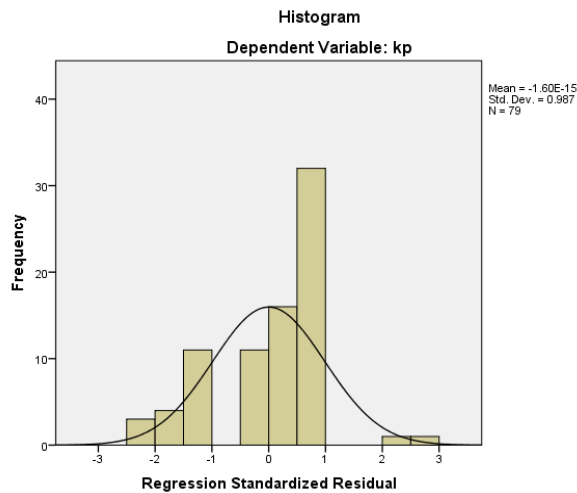


Figure 2. Normality Test Results
Source: processed data

The normality test of data in regression analysis is conducted to determine whether the variable data have a normal distribution or not. Based on Figure 2 above, it can be observed that the data in the regression model used in this study tends to follow a normal distribution (bell-shaped).

Table 12. Middle value test results for zero error

One-Sample Test						
	Test Value = 0					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Unstandardized Residual	.000	78	1.000	.00000000	-.0972674	.0972674

Source: processed data

The testing of error dispersion with a mean value of zero is conducted using a t-test with the error variable. Table 12 indicates that there is insufficient evidence to reject the null hypothesis (H0), which means that the condition of error dispersion with a mean value of zero is met.

Table 13. Multicollinearity Test Results

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.984	.474		2.076	.041		
gg	.715	.101	.626	7.087	.000	1.000	1.000
bo	.044	.028	.138	1.563	.122	1.000	1.000

a. Dependent Variable: kp

Source: processed data

Multicollinearity is used to test whether there is a strong relationship between independent variables in a regression model. In Table 13 above, it can be observed that the values of VIF (Variance Inflation Factor) are less than 10 ($VIF < 10$), indicating that the data are free from multicollinearity.

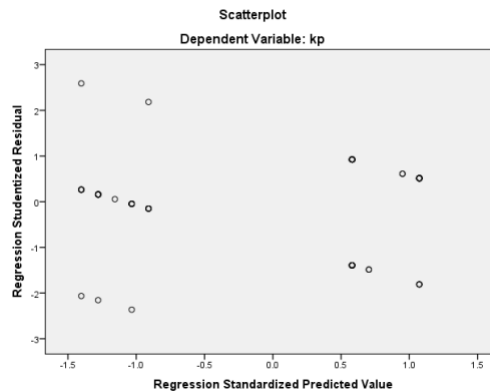


Figure 3. Heteroscedasticity test results

Source: processed data

A Heteroskedasticity test is conducted to examine whether there is equality of variance among observations in a regression model. If the residual variation between one observation and another is different, it is referred to as heteroskedasticity, while if it is the same, it is referred to as homoskedasticity. In Figure 3, using the descriptive scatter plot test, it can be observed that the scatter plot does not form a specific pattern. Therefore, it can be concluded that there is no heteroskedasticity in this regression model.

Table 14. Autocorrelation Test Results

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.639 ^a	.408	.392	.440	2.191

a. Predictors: (Constant), bo, gg

b. Dependent Variable: kp

Source: processed data

In this study, the data is in the form of a cross-section, so there is no need for an autocorrelation test (self-correlation). However, by using the Durbin-Watson test, a value close to 2 is obtained, indicating that there is no autocorrelation.

The results of testing the classical assumptions indicate that the model obtained is the best model, thus enabling regression analysis to be conducted. The results of the regression analysis can be seen in the following Table 15.

Table 15. Regression Analysis Results

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	10.127	2	5.063	26.162	.000 ^b
Residual	14.709	76	.194		
Total	24.835	78			

a. Dependent Variable: kp

b. Predictors: (Constant), bo, gg

Source: processed data

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.639 ^a	.408	.392	.440

a. Predictors: (Constant), bo, gg

Source: processed data

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.984	.474		2.076	.041
gg	.715	.101	.626	7.087	.000
bo	.044	.028	.138	1.563	.122

a. Dependent Variable: kp

Source: processed data

The table indicates that the result of the F-test for the regression model is 0.000, which means that H₀ is rejected. This condition indicates that the variables in the regression (GG and/or BO) have a significant influence on Employee Performance. The t-test analysis shows the influence of each variable, namely GG and BO. The variable GG with a significance value of 0.000 means that H₀ is rejected, indicating that GG has a significant positive influence on KP, meaning their effects are in the same direction. On the other hand, the variable BO with a significance value of 0.122 does not provide enough evidence to reject H₀, indicating that BO does not have a significant influence on KP.

One of the measures of the goodness of the regression model is the use of the variance, R-Square. The regression model in question has an adjusted R-Square value of 39.2%, meaning that the model can explain 39.2% (by GG and BO variables), while the rest is explained by other variables not included in the model. For a cross-section regression model, this R-Square value can be considered good.

The regression equation model used to examine the influence of GG and BO variables on KP in this study is as follows:

$$\widehat{KP} = 0.984 + 0.715 \text{ gg} + 0.044 \text{ bo}$$

Based on the equation, it can be observed that the values of all independent variables are positive. This can be interpreted as follows: if the independent variables (good governance and organizational culture) increase, then employee performance will also increase. Good governance variable has the most significant contribution compared to other independent variables.

From the test results, it is evident that the implementation of good governance has a significant impact on improving employee performance in KPUBC Type A Tanjung Priok. This means that if the principles of good governance are effectively implemented, employee performance will also improve. Based on this, it can be concluded that the implementation of good governance plays a role or has an influence on employee performance. These research findings are consistent with previous studies conducted by [20]–[22] which concluded that the implementation of good governance has a positive impact on employee performance.

In this study, organizational culture does not have a significant influence on employee performance. These research findings contradict previous studies conducted by [10], [13], [14].

5 Conclusion

Based on the results and discussions, this shows that good governance partially has a positive and significant effect on employee performance, while the culture organization has no significant impact on employee performance. Simultaneously, good governance and organizational culture significantly affect employee performance at KPU BC Tanjung Priok. The combined influence of good governance and culture organization on employee performance reaches 39.2%, while the remaining percentage is influenced by other variables not examined in this study.

The findings highlight the significance of upholding and continuously enhancing good governance to sustain and enhance employee performance. Future research should consider expanding the research scope and conducting in-depth interviews with research participants to

delve deeper into the subject matter. Additionally, investigating good governance with input from stakeholders would be beneficial for further insights.

References

- [1] Y. Heryanto, "Implementasi Good Governance Terhadap Peningkatan Pelayanan Publik di Indonesia," *J. Log.*, vol. 12, no. 3, pp. 23–40, 2014.
- [2] E. T. Setyasih, "Reformasi Birokrasi Dan Tantangan Implementasi Good Governance di Indonesia," *J. Kelola J. Ilmu Sos.*, vol. 6, no. 1, pp. 48–62, 2023.
- [3] F. A. Handayani and M. I. Nur, "Implementasi Good Governance Di Indonesia," *Publica J. Pemikir. Adm. Negara*, vol. 11, no. 1, pp. 1–11, 2019.
- [4] M. Mudhofar, "Analisis Implementasi Good Governance Pada Pengelolaan Keuangan Desa," *J. Ris. Akunt. dan Keuang.*, vol. 10, no. 1, pp. 21–30, 2022.
- [5] A. Nasir and A. Gunawan, "Implementasi Good Governance dan Sistem Pengendalian Intern Pemerintah untuk Meningkatkan Akuntabilitas Kinerja Instansi Pemerintah (Studi Kasus pada Pemerintah Kabupaten Bandung Barat)," in *Prosiding Industrial Research Workshop and National Seminar*, 2019, vol. 10, no. 1, pp. 760–766.
- [6] L. Kamelia and M. Veranita, "Analisis Implementasi Good Governance Dalam Mewujudkan Pelayanan Publik Yang Berkualitas Di Kecamatan Ciater Kabupaten Subang," *Publik J. Manaj. Sumber Daya Manusia, Adm. dan Pelayanan Publik*, vol. 9, no. 2, pp. 289–299, 2022.
- [7] G. Saputro and D. Efendi, "PENGARUH PENGENDALIAN INTERNAL DAN PRINSIP-PRINSIP GOOD GOVERNANCE TERHADAP KINERJA PEGAWAI KECAMATAN TAMBAKSARI," *J. Ilmu dan Ris. Akunt.*, vol. 10, no. 9, 2021.
- [8] R. Rainia, A. Yunus, and D. Bajuri, "PENGARUH KEPEMIMPINAN DAN PELAKSANAAN PRINSIP GOOD GOVERNANCE TERHADAP KINERJA PEGAWAI DINAS PERDAGANGAN KABUPATEN MAJALENGKA," *J. DIALOGIKA Manaj. dan Adm.*, vol. 2, no. 1, pp. 34–45, 2020.
- [9] W. Yuniarsih, "PENGARUH PENERAPAN PRINSIP-PRINSIP GOOD GOVERNANCE TERHADAP KINERJA PEGAWAI STUDI KASUS PADA RUMAH SAKIT SULTAN SURIANSYAH KOTA BANJARMASIN." Universitas Islam Kalimantan MAB, 2021.
- [10] J. Jufrizen and K. N. Rahmadhani, "Pengaruh budaya organisasi terhadap kinerja pegawai dengan lingkungan kerja sebagai variabel moderasi," *JMD J. Ris. Manaj. Bisnis Dewantara*, vol. 3, no. 1, pp. 66–79, 2020.
- [11] S. Dunggio, "Pengaruh Budaya Organisasi Terhadap Kinerja Pegawai Di Kantor Camat Duingi Kota Gorontalo," *Publik J. Manaj. Sumber Daya Manusia, Adm. dan Pelayanan Publik*, vol. 7, no. 1, pp. 1–9, 2020.
- [12] A. Syukur, E. Supriyono, and Y. K. Suparwati, "Pengaruh kepemimpinan, komunikasi organisasi dan budaya organisasi terhadap kinerja pegawai Sekretariat DPRD Kabupaten Tegal," *Magisma J. Ilm. Ekon. dan Bisnis*, vol. 7, no. 2, pp. 28–37, 2019.
- [13] A. Purwanto, M. Asbari, M. Prameswari, M. Ramdan, and S. Setiawan, "Dampak kepemimpinan, budaya organisasi dan perilaku kerja inovatif terhadap kinerja pegawai puskesmas," *J. Ilmu Kesehat. Masy.*, vol. 9, no. 01, pp. 19–27, 2020.
- [14] R. Oktavia and J. Fernos, "Pengaruh Lingkungan Kerja Dan Budaya Organisasi Terhadap Kinerja Pegawai Pada Dinas Kependudukan Dan Pencatatan Sipil Kota Padang," *J. Econ.*, vol. 2, no. 4, pp. 993–1005, 2023.

- [15] S. Linder and N. J. Foss, "Agency theory," *Available SSRN 2255895*, 2013.
- [16] K. M. Eisenhardt, "Agency theory: An assessment and review," *Acad. Manag. Rev.*, vol. 14, no. 1, pp. 57–74, 1989.
- [17] B. W. Mengiste, "Agency Theory: Its Discourse and Practice in the Selected Public-Sectors," *J. Soc. Sci. Manag. Stud.*, vol. 1, no. 4, pp. 34–43, 2022.
- [18] R. J. Pierce Jr, "The Role of the Judiciary in Implementing an Agency Theory of Government," *NYUL Rev.*, vol. 64, p. 1239, 1989.
- [19] KNKG, "Pedoman Umum Governansi Sektor Publik Indonesia," *Kom. Nas. Kebijak. Governansi*, pp. 1–80, 2022.
- [20] M. K. A. Mohd Kamal, A. R. Romle, and M. S. Yusof, "Good governance and organization performance in public sector: A proposed framework," *Int. J. Adm. Gov.*, vol. 1, no. 4, pp. 63–68, 2015.
- [21] K. Qudrat-I Elahi, "UNDP on good governance," *Int. J. Soc. Econ.*, vol. 36, no. 12, pp. 1167–1180, 2009.
- [22] M. A. Wattimena, "Implementasi Good Corporate Governance, Good Governance dan Kepemimpinan Situasional terhadap Kinerja Pegawai," *PUBLIC POLICY (Jurnal Apl. Kebijak. Publik Bisnis)*, vol. 1, no. 2, pp. 195–214, 2020.
- [23] I. Indriana and M. Nasrun, "Pengaruh Good Governance Terhadap Kinerja Keuangan Pemerintah Daerah Kabupaten Pangkajene Dan Kepulauan," *Equilib. J. Ilm. Ekon. Manaj. dan Akunt.*, vol. 8, no. 1, 2019.
- [24] L. P. Sinambela, *Manajemen Sumber Daya Manusia: Membangun tim kerja yang solid untuk meningkatkan kinerja*. Bumi Aksara, 2021.
- [25] Sugiyono, *Metode Penelitian Bisnis Pendekatan Kuantitatif, Kualitatif, Kombinasi, dan R&D*. Bandung: Alfabeta, 2018.
- [26] Sugiyono, *Statistika untuk Penelitian*. Bandung: Alfabeta, 2017.