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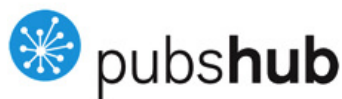
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The Effect of Organizational Commitment on Financial Performance of Local Government

ABSTRACT: Purpose: This study analyzed the effect of organizational commitment, internal control, and apparatus competence on the financial performance of local governments. Design/Methodology/Approach: The sample involved 84 respondents of local government officials from the planning division, and those in charge of activities at all regional organizations in North Gorontalo District Indonesia. This study used an explanatory method with a quantitative approach. Furthermore, the reflective model measurement used convergent and discriminant validity. In addition, Partial Least Square-Structural Equation Modeling (PLS-SEM) technique was used as the data analysis. Finding: The results showed that organizational commitment has a significant direct effect on internal control, apparatus competence, and financial performance of local governments. Furthermore, internal control has a significant direct effect on apparatus competence, but no significant effect on financial performance. In addition, apparatus competence has a significant direct effect on the financial performance. Practical Implications: Local governments need to pay special attention to efforts in improving financial performance that is effective, efficient, transparent, and accountable in favor of the public interest. These efforts include strengthening policies towards the synergy of organizational commitment, increasing the government apparatus competence and internal auditors, as well as strengthening the control implementation. Originality/Value: The quality of local government financial performance describes the results of strong organizational commitment, the professionalism of internal auditors, and apparatus competence based on the level of knowledge, skills, and attitudes.

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The Effect of Organizational Commitment on Financial Performance of Local Government

Rusli G. Akase¹, Arifin Tahir², Ansar Made³, Yanti Aneta⁴*Postgraduate Program Gorontalo State University*

ABSTRACT: Purpose: This study analyzed the effect of organizational commitment, internal control, and apparatus competence on the financial performance of local governments.

Design/Methodology/Approach: The sample involved 84 respondents of local government officials from the planning division, and those in charge of activities at all regional organizations in North Gorontalo District-Indonesia. This study used an explanatory method with a quantitative approach. Furthermore, the reflective model measurement used convergent and discriminant validity. In addition, Partial Least Square-Structural Equation Modeling (PLS-SEM) technique was used as the data analysis.

Finding: The results showed that organizational commitment has a significant direct effect on internal control, apparatus competence, and financial performance of local governments. Furthermore, internal control has a significant direct effect on apparatus competence, but no significant effect on financial performance. In addition, apparatus competence has a significant direct effect on the financial performance.

Practical Implications: Local governments need to pay special attention to efforts in improving financial performance that is effective, efficient, transparent, and accountable in favor of the public interest. These efforts include strengthening policies towards the synergy of organizational commitment, increasing the government apparatus competence and internal auditors, as well as strengthening the control implementation.

Originality/Value:

The quality of local government financial performance describes the results of strong organizational commitment, the professionalism of internal auditors, and apparatus competence based on the level of knowledge, skills, and attitudes.

Keywords: *Financial Performance, Internal Control, Apparatus Competence, Organizational Commitment.*

I. INTRODUCTION

The regional autonomy policy in Indonesia has given authority to local governments to manage their own finances related to administration activities. This authority aims to optimize public services and make it easier to control the funds originating from regional revenue and expenditure budget. Furthermore, the principle of managing state finances is based on Law No.17 (2003), and the performance of local governance No.23 (2014), namely effective, efficient, transparent, and accountable. According to the Government Agency Performance Accountability Reports (LAKIP) of 2014 to 2018, the budget allocation for activities in North Gorontalo is still larger in personnel expenditure than for the public interest. Furthermore, local governments claim that the amount of balancing budget given by the central government is still considered not to fulfil the needs of public services. This has an impact on public demands for financial accountability and results in consequences for the government to implement relevant policies to the fulfillment of services (Nuryanto and Afiah, 2013).

¹Postgraduate Program, Universitas Negeri Gorontalo, Jl. Jend. Sudirman No.6, Kota Gorontalo, Gorontalo, Indonesia.

²Postgraduate Program, Universitas Negeri Gorontalo, Jl. Jend. Sudirman No.6, Kota Gorontalo, Gorontalo, Indonesia.

³Postgraduate Program, Universitas Negeri Gorontalo, Jl. Jend. Sudirman No.6, Kota Gorontalo, Gorontalo, Indonesia.

⁴Postgraduate Program, Universitas Negeri Gorontalo, Jl. Jend. Sudirman No.6, Kota Gorontalo, Gorontalo, Indonesia.

Local governments are required to pay special attention to an integrated financial management system ranging from planning, budgeting, implementation, administration, reporting, to accountability. A quality financial planning aims to ensure that the governance of the regional revenue and expenditure budget becomes the determinant of the basis for policies, priority scales, and budget allocations to intervene in programs implemented by regional apparatus organizations. Meanwhile, several factors determine financial performance and accountability, which are competence, regulation, politics (Haliah and Nirwana, 2019), internal control systems, and audit function (Kewo and Afiah, 2017). Furthermore, human resource competence (Dewi et al., 2019), autonomy, operating performance, budget effectiveness (Asrori et al., 2019), apparatus competence, and internal control determine financial performance and accountability (Indriasih, 2014).

Financial planning prepared by regional organizations cannot be separated from policy formulation. Also, policy setting is determined through a process and in-depth analysis. The stages start from the formulation, implementation, and evaluation of public policies. However, these policies have limitations (Dunleavy, 1984). Substantially, it includes limitations in fiscal (Gelfand, 1979), debt limits (Galiński, 2015), as well as human resources (Gonçalves Veiga and Veiga, 2016). This is in accordance with Mardiasmo (2004) that policies related to financial planning have to guarantee sustainable development and improve the quality of community life. Furthermore, financial planning is necessary because there are unlimited and growing community needs and desires, while the available resources are very limited.

The policy implementation in favor of the public sector can be seen from the fund use as well as priorities and budgets ceilings. This policy aims to direct the clarity of budget targets in order to achieve quality financial performance (Pane, 2018). Therefore, the priorities and budget ceilings become guidelines for the maximum budget given to regional apparatus in preparing work plans. Meanwhile, the local government authority in planning, managing the regional revenue and expenditure budget has to be wisely decided. Community participation is also very important in the planning process in order to obtain suggestions and ideas for further development. Without community involvement, this can lead to planning and finances use that are not suitable for organization goals (Kusakabe, 2013).

Previously, the community considers that local government performance is not optimal for their needs. This means that there is a gap between expectations and reality, causing negative perceptions between community and the government. In planning budget allocations, there is still a tug of interest between the executive and the legislature to determine the priority scale of development to be carried out. Meanwhile, according to Imron (2011), one of the negative effects of the local autonomy policy is the large influence of political interests. However, it will have an impact on the finance use quality, which is often found to be impartial for the public interest (Nuraeni, 2017). Based on these problems and opinions, one of the factors that underlie the quality level of financial performance is organizational commitment. According to Meyer and Allen (1991), this is determined by the affective, continuance, and normative commitment components. Another opinion stated that organizational commitment subscale affects work performance (Musabah et al., 2017; Suharto et al., 2019).

The officials consider that the success of a local government agency is measured by its ability to realize the budget. An organization is said to be successful when it can realize 100% of the financial budget, even though the results and impacts achieved are still not pro-public. Also, the measure of the success about financial budget realization focuses on the aspects of input, process, output, and outcome in the community, therefore an effective, efficient, and economical budget is achieved (Kromann Kristensen et al., 2002). However, the community hopes that the success of the local government is concrete action which can bring change and improve community welfare.

The low quality of financial performance is mostly found in local governments with limited budgets and revenues. This is in contrast to those with sufficient revenue and budget for services, where the public interest is more accommodated than individual and political interests. Also, the low performance of regional financial planning and management is a challenge for local governments. Furthermore, planning and management of regional finances that are in accordance with the principles of public services leads to community dissatisfaction and social inequality (Ryan et al., 2000; Yusuf et al., 2013), low human development index (Amyulianthy et al., 2016; Siregar and Pratiwi, 2017), and the deceleration in economic growth (Galiński, 2015). This condition requires serious attention from the local government in terms of budgeting policies that are pro-poor, jobs, growth and environment. According to Dzumira (2014), most fraud perpetrators take advantage of the internal control weakness of financial management. Therefore, an important aspect of achieving financial performance in an effective, efficient, transparent, and accountable manner is internal control. The internal control standards include control environment, risk assessment, control activities, information and communication, as well as monitoring (INTOSAI GOV 9100, 2010). Another opinion was expressed by Indriasih (2014) that the apparatus competence factor affects the management quality and financial reporting of local governments. Therefore, understanding the financial governance that is effective, efficient, transparent and accountable requires organizational commitment, internal control, and apparatus competence.

This study aimed to analyze the effect of commitment, internal control, and apparatus competence on the financial performance of local governments. Furthermore, the commitment was measured in the affective, continuance, and normative dimensions. The internal control includes an assessment on the dimensions of the control environment, risk assessment, control activities, information and communication, as well as monitoring. Also, the apparatus competence includes measurement of knowledge, skills and attitude, while financial performance was defined in terms of efficiency, effectiveness, transparency and accountability. In addition, this study used an explanatory method with a quantitative approach. This has implications for policy making guidelines, implementation mechanisms, and financial management processes that favor the public interest.

II. LITERATURE REVIEW

2.1 Organizational Commitment

In achieving organizational goals, a strong desire and involvement from an employee is needed. Furthermore, active and passive loyalty contributes as the binding of employee commitment to the organization. Allen and Meyer (1991) defined three components affecting commitment, namely affective, continuance, and normative. These motivate employees to work for organizational improvement (Musabah et al., 2017). Also, they allow employees to fulfill their responsibilities, gain motivation and volunteerism that is in line with the goals and objectives (Imamoglu et al., 2019). Therefore, it is important for local governments to have officials with a strong commitment in maximizing goals achievement.

In a government internal audit performance review, organizational culture, leadership style, and monetary rewards are antecedents of commitment and motivation (Anggara et al., 2019). Furthermore, loyalty to the organization has a positive influence on job satisfaction of internal auditors (Suhartono et al., 2018). In fact, performance is influenced by employee engagement moderated by commitment (Cheche et al., 2017). This commitment is one of the crucial factors to improve fraud prevention in institutions (Rifai and Mardijuwono, 2020). In accordance with Suyono and Haryanto (2012) that internal control and audit, as well as commitment have a significant positive relationship with good organizational governance. Another opinion explained that commitment becomes a mediator between employee competence and performance (Rantesalu et al., 2016). One of the dimensions of local government performance appraisal is measured by financial and non-financial performance, where one of the indicators is commitment or morale on employees (Steccolini et al., 2018). Based on the descriptions above, it can be assumed that commitment has a significant direct effect on internal control, apparatus competence, and financial performance.

2.2 Internal Control

The main objective of internal control within the organization is to supervise the entire process of planning, implementation, monitoring, and evaluation. Furthermore, the key to implementing internal control consists of five interrelated components, which are control environment, risk assessment, control activities, information and communication, as well as monitoring (INTOSAI GOV 9100, 2010). Internal control includes all methods used to maintain company assets, information reliability, efficiency, effectiveness, and compliance with regulations (Suyono and Hariyanto, 2012). Also, the internal control system is an integral process from the leader together with all employees to ensure organizational goals achievement. This is done through effective and efficient assessment of activities, reliability of financial reporting, state financial security and compliance with law (Indriasih, 2014). With internal controls application, the financial accounting system will produce higher quality accounting information with timely, relevant, accurate, complete, and auditable indicators (Agung and Winarningsih, 2016).

Quality financial reports are influenced by professionalism, competence, knowledge of financial management, and the supervisory apparatus intensity (Darwanis et al., 2016). Listari (2018) argued that Good Governance is influenced by the variables of internal control system, accounting standards implementation, the role of internal auditors and settlement of audit findings. Therefore, when the internal control system does not function effectively, there will be a risk of fraud, authority abuse, and budget misuse. According to Mindarti and Puspitasari (2014), various financial cases involving auditors are influenced by dysfunction and organizational commitment. In fact, internal auditors tend to have more responsibility, therefore demanding organizational and professional commitment (Kwon and Banks, 2004). Also, according to Nofianti and Susanti (2014), local governments need to focus on apparatus competence and the professionalism of internal auditors to implement good governance. This is in accordance with Agung and Winarningsih (2016) that the auditor's and officials competence, as well as internal control both partially and collectively have an effect on financial reporting quality. These statements are supported by (Kewo and Afiah, 2017) that implementation of the internal control system and audit has a positive effect on financial reports quality. Furthermore, the indicators of internal audit competency, department size, management support, as well as organizational independence and performance have a significant relationship (Ali, 2018). However, the success of internal control is not only seen from financial reports quality, but also from the beginning of budget planning to accountability. Based on these

opinions, it is assumed that internal control has a significant direct effect on the apparatus competence and the financial performance of local governments.

2.3 Apparatus Competence

The quality of human resources is an important factor in achieving organizational goals. Furthermore, competence is a crucial determining factor to produce excellent performance (Halim et al., 2019). Civil servants are required to be more professional in providing services to the community in an honest, fair and global perspective (Rojikinnor, 2020). Generally, knowledge, skills, and attitudes need to be possessed by officials in carrying out their duties, responsibilities, and authorities (Lapananda et al., 2018). According to Damayanti (2019), public sector organizations are required to have good performance and accountability, therefore human resources competence, commitment, and community participation are needed. Also, support for humanresources management, facilities and infrastructure as well as the budget facilitates the implementation of the main tasks to realize accountability for the organizations performance (Pane, 2018). Furthermore, competent human resources will certainly improve the quality of financial reports (Agung and Winarningsih, 2016). Therefore, it shows that the apparatus competence has a dominant influence on financial reports quality(Nuryanto and Afiah, 2013).

Organizational commitment is related to the principles of managing administrative competence, communication, and self-development (Katawneh and Osman, 2014). The gap between current and expected competencies is important because it is considered a measure of the need for competency development of public employees. This need can be met by establishing a model for each position level (Vathanophas, 2007). Meanwhile, training and competence are different things, but both affect organizational commitment (Kuhuparuw and Ferdinandus, 2014). Therefore, leaders have to consider not only the competencies currently held by prospective employees, but also adaptation skills or competencies related to creative problem solving (Bieńkowska and Tworek, 2020). According to Haliah and Nirwana(2019), informationquality on financial statements and government performance is influenced by personal competence. According to Indriasih(2014) apparatus competence impact, and the effectiveness of internal control determines financial performance. Based on these opinions, it can be assumed that the apparatus competence has a significant direct effect on financial performance. Furthermore, it is a moderating variable between commitment and financial performance as well as internal control.

2.4 Financial Performance

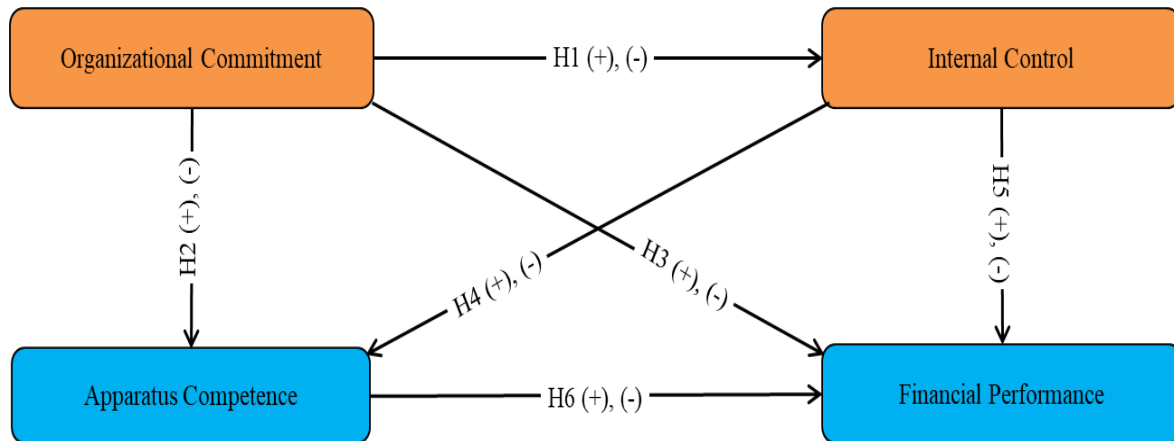
The success of local governments can be measured by their ability to manage budgets both in terms of revenue and program to realize the vision, mission and organizational goals. The measurement of regional financial management index is determined based on dimensions and indicators of the financial performance quality that is effective, efficient, transparent, and accountable. According to Asrori(2019), local autonomy has no effect on budget effectiveness,however it has an impact on the financial performance of local governments. One of the main problems in evaluating financial performance is because it does not consider the influence of social and economic environmental factors (Zafra-Gómez et al., 2009). According to Aswar(2019), a quality audit does not guarantee the improvement in financial performance because there are still program plans that are not in accordance with public needs causing inefficiency. Therefore, special attention from the government is needed to avoid waste in financeuse (Ratang, 2016).

Based on the description of the four variables above, the research hypothesis is formulated as follows:

- H_1 . Organizational commitment has a significant direct effect on internal control,
- H_2 . Organizational commitment has a significant direct effect on the apparatus competence,
- H_3 . Organizational commitment has a significant direct effect on local government financial performance,
- H_4 . Internal control has a significant direct effect on the apparatus competence,
- H_5 . Internal control has a significant direct effect on local government financial performance,
- H_6 . Apparatus competence has a significant direct effect on local government financial performance,
- H_0 . Organizational commitment, internal control, and apparatus competence has no significant effect on government financial performance.

Based on the description of the hypothesis above, the conceptual framework is illustrated in Figure 1.

Figure 1. Conceptual Framework



III. METHODOLOGY

The study object is the local apparatus organization in the Government of North Gorontalo District-Indonesia. Furthermore, it used an explanatory method with a quantitative approach that is useful for analyzing the relationship between variables through hypothesis testing (Creswell and Creswell, 2018). Also, this study is descriptive and verification with survey techniques. The population refers to government regulation no. 18 (2016) regarding local apparatus, regional regulation of North Gorontalo District no. 7 (2016) that is described in detail through the Regent Regulation no. 45 (2016) regarding the composition and number of officials in regional apparatus organizations.

This study was based on a survey that aimed to test several hypotheses. The population was determined based on the number of officers that have held positions as technical executors and in charge throughout the regional apparatus organizations, namely 514. Based on this population, the sample size was calculated using Slovin's (1960) formula, namely 84 respondents with a sampling error value of 10%. Also, the data collection instrument used a quantitative method in the form of a questionnaire. The techniques were carried out using primary data through questionnaires and direct interviews. Meanwhile, secondary data includes studies on journals, textbooks, conferences, budget planning and realization document reports, budget work plans, local government work plans, regional revenue and expenditure budget documents. In addition, it includes studies on laws and regulations, ministerial regulations, technical instructions, local regulations, as well as regional head regulations related to research variables.

The Partial Least Square-Structural Equation Modeling (PLS-SEM) approach was used as data analysis because it allows minimal data measurement and relatively small sample size (Chin et al., 2003; Hair et al., 2006). Furthermore, validity, reliability, and relationships between variables were tested using the Cronbach coefficient (1963). According to the conceptual framework, this study consists of two exogenous variables, namely organizational commitment (X_1) and internal control (X_2), while the endogenous variables are apparatus competence (Y_1) and financial performance (Y_2). Also, the indicator used was a reflective model. Structural model evaluation was used to determine the significance of the relationship between constructs (Fornell and Larcker, 1981). The measurement model for the exogenous latent variable X_1 used 3 dimensions, which are affective, continuance, and normative commitment with 11 questions measurement indicators. Furthermore, the exogenous latent variable X_2 has 5 dimensions, which are control environment, risk assessment, control activities, information and communication, as well as monitoring with 14 question indicators. Endogenous latent variable Y_1 used 3 dimensions, which are knowledge, skills, and attitude with the measurement indicator of 11 questions. In addition, endogenous latent variable Y_2 used 3 dimensions, which are efficiency, effectiveness, and transparency with 13 questions as indicators.

IV. RESULTS AND DISCUSSION

4.1 Measurement Results of the Model

The test structure model for the exogenous latent variables is shown in Figure 2 and the endogenous latent variable is shown in Figure 3.

Figure 2. Loading Factors of the Variable Organizational Commitment (X_1) and Internal Audit (X_2)

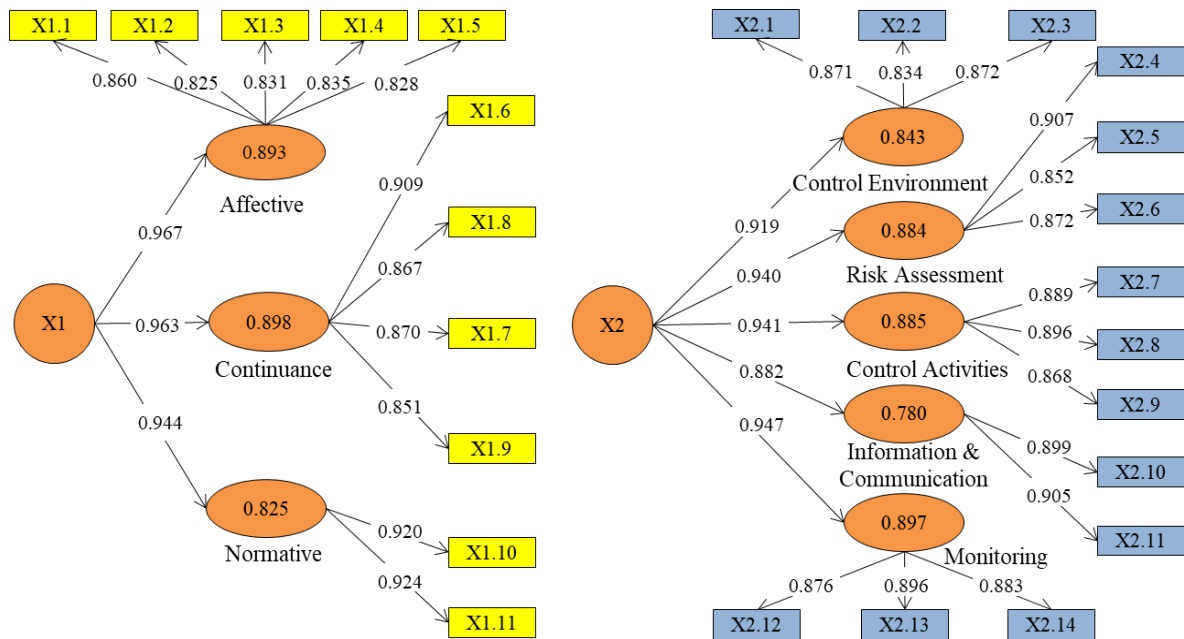
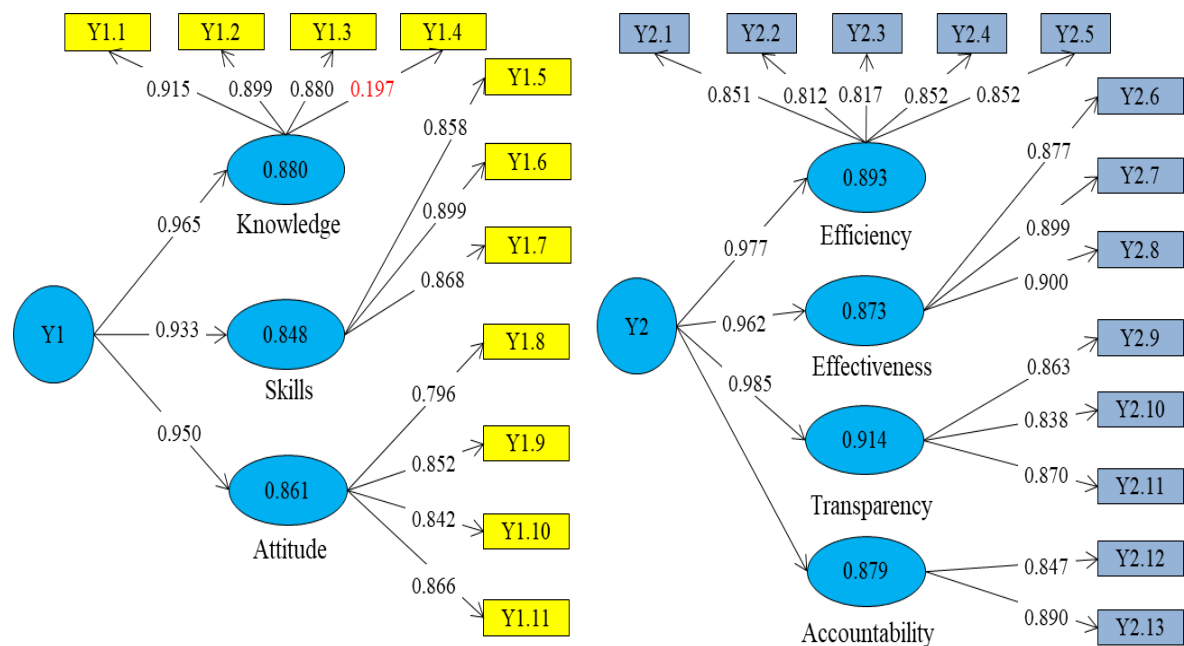
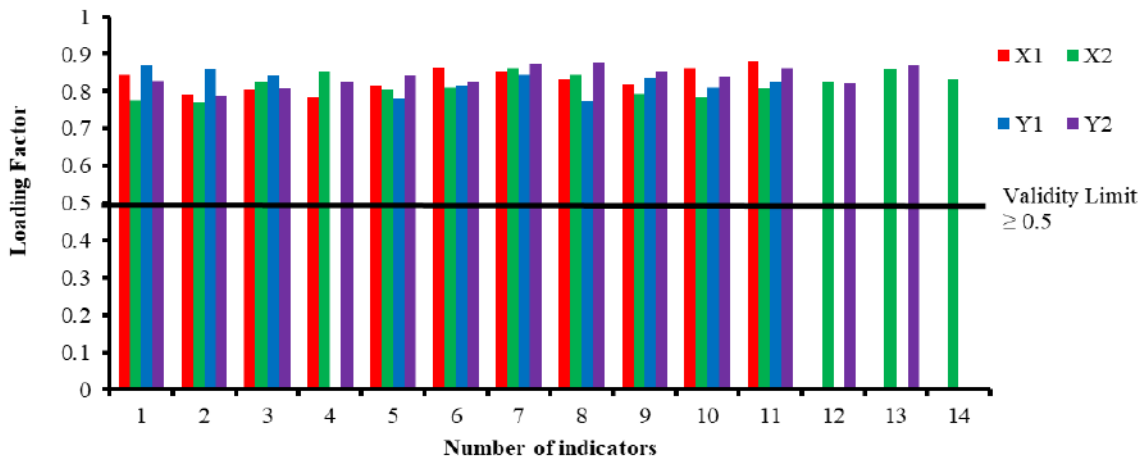


Figure 3. Loading Factors of the Variable Apparatus Competence (Y₁) and Financial Performance (Y₂)



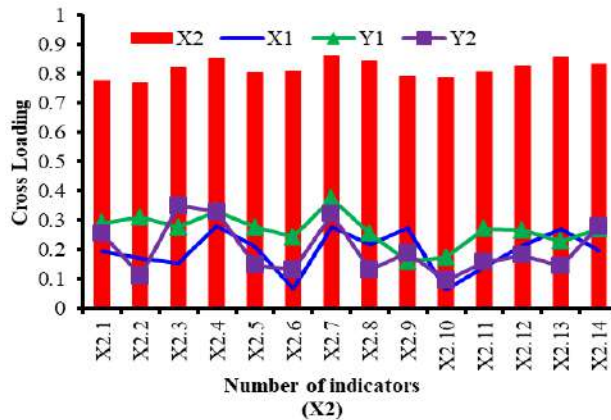
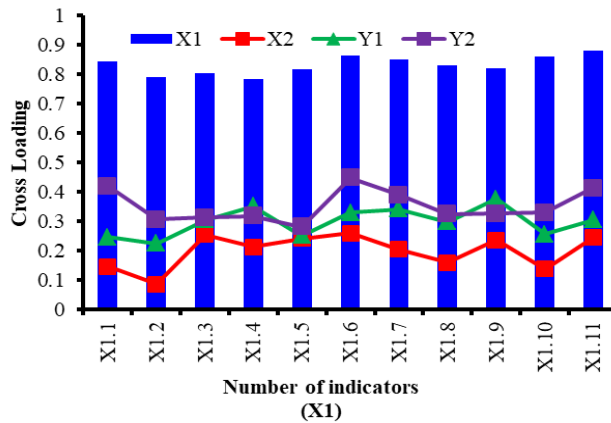
Based on suitability test of measurement model on the validity of all variables and indicators, one indicator (Y1.4) was found, and was declared invalid because it had a loading factor value below 0.5. The rule of thumb is ≥ 0.5 following Fornell and Larcker(1981)rules. Meanwhile, indicators' value under the rule of thumb was discarded and then tested again to produce a new loading factor. Also, evaluation of the reflective model includes testing for convergent and discriminant validity. Figure 4 showed the results of the convergent validity test for each indicator based on the loading factor value, and the new value ranges from 0.769 to 0.880. All theused indicators met the requirements for convergent validity value ≥ 0.5 .

Figure 4.The Results of Convergent Validity Test



Discriminant validity of the reflective measurement model is calculated based on the cross loading value of the manifest variable against each of the latent variables (Gefen and Straub, 2005). Figure 5 showed the results of the discriminant validity test based on the cross loading value which showed the correlation of the organizational commitment construct (X_1) with a higher indicator than the construct of Internal Control (X_2). Similarly, the correlation of the internal control construct (X_2) has a higher indicator than the organizational commitment construct (X_1). This also applies to the apparatus competency construct (Y_1) with its indicators and the local government financial performance construct (Y_2) with other indicators. Therefore, this showed that the latent construct predicts each indicator better than the others.

Figure 5. The Results of Discriminant Validity Test



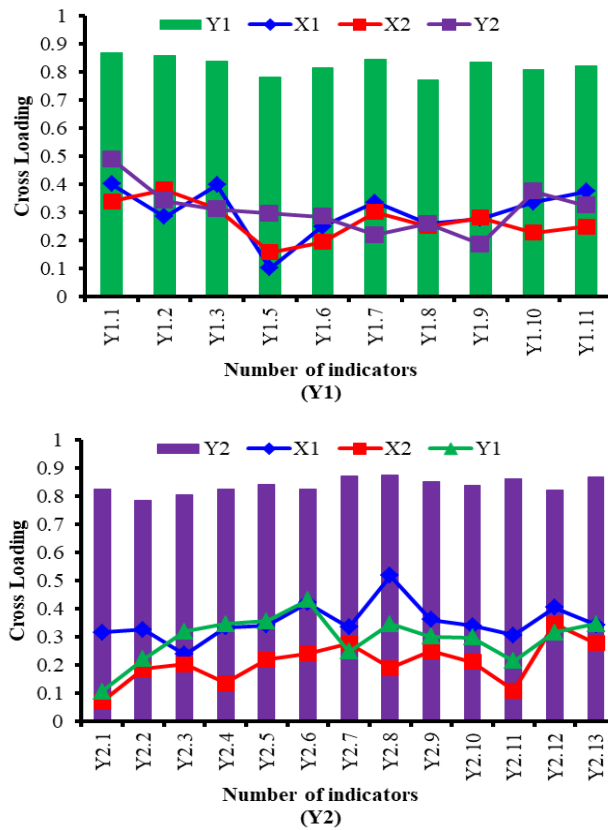


Table 1 showed the calculation results of the AVE value, Composite Reliability (CR), and Cronbach's Alpha (CA) for all constructs. Furthermore, the magnitude of the manifest variables variety showed that a latent construct can be carried out by calculating the Average Variance Extracted (AVE) value. From the PLS-SEM analysis, the AVE value for all constructs was more than 0.5. Also the indicators for each variable construct have been declared valid with other items in one measurement. The AVE value has shown a good measure of convergent validity, which means the construct can explain an average of more than half its variance indicators. The results of the PLS-SEM analysis showed that the composite reliability value of all constructs was more than 0.5 and the Cronbach alpha value was ≥ 0.6 . In addition, the analysis results showed that each construct of the variable met the validity and reliability criteria.

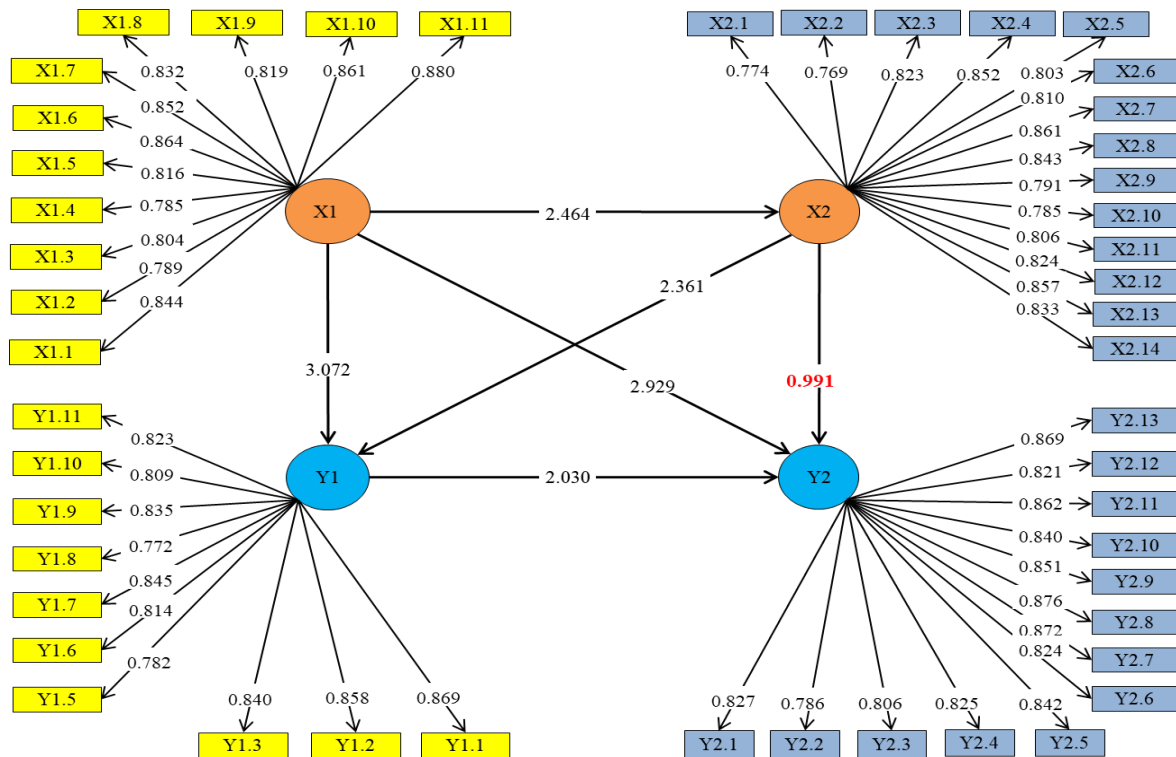
Table 1. The Values of Outer Loading AVE, Composite Reliability, and Cronbach Alpha

Latent Variables	AVE ≥ 0.5 (Fornell and Larcker, 1981)	CR ≥ 0.5 (Fornell and Larcker, 1981)	CA ≥ 0.6 (Chin et al., 2003)	Decision	Conclusion
Organizational Commitment (X ₁)	0.692	0.961	0.955	Valid	Reliable
Internal Control (X ₂)	0.668	0.966	0.962	Valid	Reliable
Apparatus Competence(Y ₁)	0.681	0.955	0.948	Valid	Reliable
Financial Performance(Y ₂)	0.704	0.965	0.965	Valid	Reliable

4.2 The Model of Path Analysis

Hypothesis testing used path analysis by measuring the direct effect of one variable on another. Also, testing the direct effect through bootstrapping analysis produced t-statistical values for each path coefficient. Figure 6 showed the path analysis model stating the direct influence relationship of each variable. In the path analysis model, there were six hypotheses of direct influence that were tested and shown based on the direction of the arrows between variables.

Figure 6. The Path Model Solution



The rule of thumb for a structural model test based on the path coefficient parameter is ≥ 1.96 (0.05) (Hair et al., 2006). The model measurement results on the path coefficient $H_1, H_2, H_3, H_4,$ and H_6 t-statistics value was greater than 1.96 or a significance value below 0.05. This test supported hypotheses $H_1, H_2, H_3, H_4,$ and $H_6,$ but rejected H_0 . Also, the significance effect value of the relationship between the resulting variables was less than 0.05 meaning that each variable has a significant effect. However, the measurement results on the path coefficient of H_5 obtained a value smaller than 1.96 with a significance value greater than 0.05. This test rejected the hypothesis H_5 and supported H_0 . The decision on test results based on the t-statistic value for each hypothesis is shown in table 2.

Table 2. Path Coefficients (Mean, STDEV, T-Values)

Latent Variables	Original Sample (O)	Sample Mean (M)	Standard Deviation (S_{tdev})	T Statistics ($ O/S_{tdev} $)	P Values	Decision	Conclusion
$X_1 \rightarrow X_2$	0.239	0.242	0.097	2.464	0.007	H_0 rejected	Significant
$X_1 \rightarrow Y_1$	0.298	0.293	0.097	3.072	0.001	H_0 rejected	Significant
$X_1 \rightarrow Y_2$	0.328	0.324	0.112	2.929	0.002	H_0 rejected	Significant
$X_2 \rightarrow Y_1$	0.255	0.256	0.108	2.361	0.009	H_0 rejected	Significant
$X_2 \rightarrow Y_2$	0.105	0.099	0.106	0.991	0.161	H_0 supported	Insignificant
$Y_1 \rightarrow Y_2$	0.201	0.208	0.099	2.030	0.021	H_0 rejected	Significant

4.2.1 Organizational Commitment Has Significant Direct Effect on Internal Control

This result showed that internal control on financial performance in all regional organizations will be more effective, efficient, transparent and accountable when the leaders, administrators, and executives have a strong desire to carry out this control jointly, gradually, and sustainably. The implementation of internal control in each organization is not only the main task of the internal auditors, but requires the role and involvement of executive leadership. Meanwhile, the lack of internal control in administration has led to financial fraud within local governments. Therefore, control implementation aims to prevent irregularities, waste diversions, challenges, mistakes, and failures in achieving organizational goals. To maximize the implementation of continuous internal control, synergy and collaboration between the internal auditors and the leaders of regional apparatus organizations are needed, in order to monitor and evaluate stages of activities. Field facts show that the role of control in the local government is not optimal, which is because financial management irregularities are still found by the audit agency. Also, the internal control policy focused on its function and guidance without any synergy of commitment between the leaders. Therefore, it is an obligation for every local government to always be committed in making improvements to the monitoring environment, risks, activities, information and

communication. This finding is consistent with Suyono and Hariyanto (2012) that internal control, internal audit, and commitment have a significant positive relationship with good governance. Furthermore, Rifai and Mardijuwono (2020) stated that auditor integrity and commitment have a positive effect on fraud prevention. This is in accordance with Triastoto et al. (2016) that organizational support has a positive effect on the professional commitment of auditors.

4.2.2 Organizational Commitment Has Significant Direct Effect on Apparatus Competence

The test results showed that the apparatus competence will be more qualified when the leaders, administrators, and executives are committed to increasing their knowledge and their members regarding the scope of work, skills, and attitudes. Furthermore, human resource development is the responsibility of organization leaders, especially shared knowledge in efficiently, effectively, transparently, and accountably managing finances. A highly competent apparatus constitutes a future investment that is responsible and committed to the financial performance of local governments. This finding is in accordance with Halim et al. (2019) that commitment and competence have a positive and significant effect on employee performance. A government apparatus needs a series of competency development including knowledge, skills, and attitudes in order to work effectively and have the best career. Based on the analysis results and field facts, it can be concluded that the development of apparatus resources is not only aimed at increasing scientific capacity, skills, and attitudes, but also to prepare highly competent officers to hold certain positions in the future. Therefore, the success or failure of an organization in achieving its goals is dependent on human resource management. This is in accordance with Katawneh and Osman (2014) that a competency-based approach to human resource management has become an integral part of the organization. Also, professional apparatus has a very good level of knowledge, skills and attitude in creating new added value, and responding to new organizational challenges. Therefore, local governments with qualified apparatus will make it easier for management to complete certain tasks and maintain its quality.

One form of organizational commitment to apparatus competence development can be seen from the internal formal education and training program including structural, technical and functional aspects. Meanwhile, the external formal programs are study assignments, seminars, workshops, panel discussions, upgrading, and others. Consequently, it can be concluded that commitment goal in the development of apparatus competence is to increase knowledge, skills and attitudes in professionally executing tasks. Improving performance as the goal of the apparatus competency development program is reflected in several indicators such as increasing job knowledge and behavior including creativity, initiative, cooperation, discipline and responsibility, work quantity as well as quality. These objectives are in accordance with the Indonesian Government Regulation no.101 (2000) and the research by Lapananda et al. (2018) that the apparatus competence still needs to be improved through various education and training programs for the quality of public services.

4.2.3 Organizational Commitment Has a Significant Direct Effect on Local Government Financial Performance

The test results showed that the financial performance of local governments is better when the leaders, administrators, and executives have a high commitment in using the budget effectively, efficiently, transparently and accountably. Basically, regional revenue and expenditure budgets have been prepared with a performance-based system, which is a budgeting system prioritizing efforts to achieve output. However, the budget deficit is a classic problem that happens every year and causes the organizational targets and goals not to be achieved. Also, the government revenue and expenditure budget is deliberately designed to be deficit in the expectation that it can obtain additional budget. Furthermore, there are still findings of authority abuse over local financial management. This provides an opportunity for each organization leader to allocate a budget that is not in favor of public services but only meets administrative expenditure needs. This has the potential to lead to corrupt behavior. Accordingly, local governments with low fiscal levels or surpluses in any planning and budgeting need a strong commitment from all stakeholders. The results of this study are in accordance with Bachmid et al. (2018) and Suharto et al. (2019) that organizational commitment has a significant effect on work performance. This opinion implies that loyalty affects the job satisfaction of the internal auditors and ultimately results in quality financial performance. Apart from individual commitment as an apparatus, the commitment factor as an organizational leader is in the form of involving all officials in policy formulation and making budget planning decisions in work plans. This involvement gives confidence to each apparatus that they have the trust. Also, this involvement motivates individuals to act loyally towards organizational interests. This is in accordance with Anthony and Govindrajana (2007) that the budget needs to be prepared in detail, and involves leaders at every level. Therefore, budgeting in a participatory manner from all levels of the apparatus can internalize organizational goals.

4.2.4 Internal Control Has a Significant Direct Effect on Apparatus Competence

The test results showed that the implementation of internal control has an effect on increasing the auditors competence in the context of financial management. Leaders and government officials need to demonstrate positive attitudes and behaviors to create a conducive supervisory environment. Internal control will be better when it is supported by internal auditors with competence and expertise in the field. Furthermore, the officials need to have basic knowledge in planning and managing finances. Also, professional auditors need to have expertise in accordance with the requirements for the level of position that needs to be met. The internal auditors need to have experience, broad scientific insight and high integrity towards moral values in controlling. Meanwhile, the professionalism of internal auditors can be seen from the way they work which is always guided by the applicable rules and standards. Apart from being experienced, internal auditors also need to be supported by three aspects, which are knowledge, skills, and attitudes. This finding is in accordance with Yonathan(2020) that auditor performance is affected by experience and knowledge.

In planning and budget management, internal auditor is needed to avoid waste and irregularities in state finances caused by the low competence. In the past, the role of internal auditors in the administration of internal control system focused more on finding a number of errors in budgeting, planning, and administrative management that ultimately resulted in a list of error findings. Therefore, through a new paradigm that internal control needs to be part of the solution by providing recommendations for improvements, irregularities can be eliminated. Moreover, a consultative role, as well as assistance and improvement by the auditors is important in the early stages of implementing programs and activities. An effective internal control process needs to be comprehensive and involve apparatus at all levels. Meanwhile, increasing the competence of internal auditors and government apparatus is the most important factor in achieving the organizational goals. The results of this analysis are in accordance with Wahjusaputri and Fitriani(2017) that the competence development of the state civil apparatus needs to be carried out by prioritizing awareness, commitment, communication and coordination among stakeholders, especially in planning the competency development program.

4.2.5 Internal Control Has No Significant Effect on Local Government Financial Performance

The test results showed that internal control implementation has no significant effect on financial performance, but has a significant indirect effect through apparatus competence as an intervening variable. This means that the quality of financial performance is not only influenced by the implementation of good internal control, but need to be supported by the level of knowledge, skills and attitudes of government apparatus and internal auditors. Therefore, the higher the competence, the more effective, efficient, transparent, and accountable the financial performance. This is not in accordance with Kewo and Afiah(2017) that the supervision and internal control system partially and simultaneously have a positive effect on financial performance. The difference in findings is because there are still cases of financial irregularities every year. According to Indriasih(2014), the ineffective government internal control is the main cause of the weak financial reporting quality in all units. Another opinion according to Eton et al. (2018) argued that the relationship between internal control and financial accountability is weak, and recommended that political leaders and other interest groups do not dictate the use of public funds.

The dimension of internal control will not be effectively implemented without the competence support of the apparatus and internal auditors. Local governments need to increase their efforts to accelerate the improvement of auditors capabilities. This is in accordance with Suharyanto's(2018) that the level of internal auditors capability has a positive effect on the accountability, therefore this factor needs special attention from related parties. Basically, the results of budget supervision, control, and evaluation can be used as a means of performance appraisal as well as feedback on the future. Listari(2018) argued that the internal control system, accounting standards, the role of internal auditors, and the completion of audit findings have a significant positive effect on Good Governance. In addition, the inclusion of apparatus competency as an intervening variable can facilitate the implementation of internal control.

4.2.6 Apparatus Competence Has a Significant Direct Effect on Local Government Financial Performance

The results of this test showed that the higher the quality of the government apparatus, the better the financial performance. Also, the quality of apparatus competence in planning and implementing government programs plays an important role in optimizing regional financial performance in accordance with the vision, mission and objectives of the organization. Furthermore, educational provisions, skills, and attitudes become the apparatus' capital to carry out their duties and responsibilities based on the given authority. This is in accordance with Marus Eton et al. (2018) that local government officials need to carry out a role that has been constitutionally determined in controlling and monitoring programs in the public interest. Meanwhile, apparatus competency improvement can have an impact on developing financial performance. These results are in accordance with Erlynda(2015) and Synthia(2017) that human resource competence has a positive effect on the

quality of local government finances. According to Indriasih(2014), low quality in the competency is the main cause of the weak financial reports quality in all government units. Apart from the apparatus competence, the auditors competence also needs serious attention to be improved. According to Suharyanto(2018) regulators, the central government needs to promote local governments to accelerate their efforts, in order to improve the capabilities of the internal auditors. This can be carried out by providing training, socialization, and intensive assistance related to regulations.

V. CONCLUSIONS

This study found a causal relationship of local government financial performance that is directly influenced significantly by organizational commitment and apparatus competence, while internal control has no direct effect. This findings contributes to several indicators that are of concern to local governments in improving financial performance that is effective, efficient, transparent, and accountable. A strong commitment from all officials can improve the quality of financial performance. Therefore, all leaders in the regional organizations need to involve all apparatus in the process of formulating policies and discussing budget in the work plans. Also, the officials have to be committed in supporting the development and enhancement of the human resources competence. However, apparatus competence determines the success of budget management because it has a significant direct effect on the quality of financial performance. The implementation of internal controls carried out internal auditors need to be supported by the organization's commitment, in order to create a conducive control environment. Furthermore, internal control needs to be supported by the apparatus competence as a budget manager that has the knowledge, skills, and good attitude to achieve organizational goals. The implementation of internal control does not have a significant effect on financial performance when it is not supported by high quality apparatus competence. Also, low quality of internal control over administration can lead to authority abuse. Therefore, the implementation of control aims to prevent fraud from the outset in achieving organizational goals. Furthermore, internal control implementation that is in accordance with performance accountability standards, requires synergy between professional internal auditors and leaders of regional apparatus. The internal control policy does not only focus on the supervisory and guidance functions without any commitment synergy. Therefore, it is an obligation for every local government to always be committed in making improvements to the supervision environment, risk assessment, monitoring activities, open information and communication, as well as monitoring the quality of financial performance.

VI. SUGGESTION

In an effort to improve the financial performance quality based on the principles of effective, efficient, transparent, and accountable budget management, the following improvements need to be made:

- a. Each organization leader needs to be committed to (a) involving every officials in the budgeting of the work plan; (b) utilize the budget in an effective, efficient and accountable manner; (c) giving attention to increasing the officials's competence; (d) innovating the implementation of government activities; (e) care and take responsibility for the failure and success of the activities implementation, and (f) synergize with internal auditors in creating a conducive monitoring environment.
- b. Internal auditors need to (a) intensively carry out supervision and guidance in the organizations in order to minimize recurring errors that have an impact on the risk of finances loss, (b) intensively socialize indicators and failure risk to implement activities.
- c. More intensive efforts to increase knowledge and understanding of all regional officials and internal auditors through education and training in the management of the work budget.
- d. The leadership of the organization need to always assign tasks to the officials in accordance with their respective functions and competences.
- e. Information disclosure is needed on accountability for the use of budget activities in regional apparatus organizations, therefore the public can provide advice and input in the subsequent planning and development process.

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