SIMPOSIUM ILMIAH AKUNTANSI 5

FACTORS INFLUENCING PERFORMANCE WITH ORGANIZATIONAL CULTURE AS A MODERATING VARIABLE

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A R T I C L E I N F O	ABSTRACT
	The purpose of this study is to empirically examine the effect of Good Government Governance and Quality of Human Resources on Performance with organizational culture as a moderating variabel. The research population was BLUD Community Health Centers located in the Riau Coastal area, totaling 38 Community Health Centers. The sampling technique in this research is a non-probability sampling method with a saturated sample category where the entire population is used as the research sample. The research sample in this study was BLUD Community Health Centers in the Riau Province area, totaling 38 units. The data used is primary data collected through a questionnaire using a Likert scale. This research uses a data analysis method using Structural Equation Modeling-Partial Least Square (SEM-PLS) using Warp-PLS Software version 6.0. Based on the data analysis technique using SmartPLS, the findings of this research reveal that good government governance influences performance, Quality of Human Resources influences performance, The organizational culture cannot moderate the relationship between good government governance and performance, The organizational culture can moderate the relationship between Quality of Human Resources and Performance
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INTRODUCTION

The assessment of an organization's performance is crucial to be conducted with the aim of enhancing the quality of services provided to the community. This necessity obliges public organizations to effectively and responsibly manage public service provision. According to Torang (2014:74), performance is defined as the quantity or quality of an individual's or group's work within an organization, guided by norms, standard operating procedures, criteria, and measures that have been established or are applicable within the organization.

One such organization under the Regional Public Service Agency that provides services to the public is the community health center. According to Minister of Health Regulation Number 43 of 2019, Community Health Center is a health service facility that organizes efforts in public health and individual primary health care. It prioritizes promotive and preventive efforts to achieve the highest possible level of public health.

Based on the 2019 Indonesian health profile report, the Ministry of Health's information data center found that the performance of community health centers in Indonesia was still not optimal (Ministry of Health 2020). It can be seen that in 2019 the national performance target in the health sector implemented by community health centers in Indonesia is still far from expectations. For example, according to the BKKBN, active family planning among PUS in 2019 was 62.5%, a decrease from the previous year, namely 63.27%. Meanwhile, the RPJMN target to be achieved in 2019 is 66%, the basic health service effort targeted at 80.01% has been realized at 69.68%, the ORS usage rate with a target of 100% has been realized at 94.5%, and so on. All of this will have an impact on Indonesia's life expectancy which is ranked 122nd out of 195 countries in the world (Source: Kompas.com).

The recent case related to the performance of the BLUD health center is that there are still many complaints from the people of Siak Regency, Riau Province, specifically at the Minas Health Center. The complaint is related to the performance of the health center which is

considered not good in providing services to the community. The head of the Minas Health Center has followed up on this matter and taken coaching steps to all staff regarding this problem. (Hidayati, 2022).

Based on the phenomenon issues above, in theory there are several factors that influence performance, including: Good Government Governance and Quality of Human Resources. The first factor that will be discussed is good government governance. According to Sedarmayanti (2009:276) Good government governance is the implementation of solid state government in a responsible, effective and efficient manner by maintaining the synergy of constructive interactions between the domains of the state, private sector and society. Good government governance has the principles of good governance, namely transparency, accountability, participation, effectiveness, efficiency, upholding the supremacy of law, equality, and consensus-oriented (Mardiasmo, 2018:23). By implementing good government governance, an organization's performance will certainly run well and in accordance with the organization's goals. Anthony and Hermanson (2001) stated that if the government implements good government governance, it will help improve the performance of the organization.

The second factor influencing organizational performance is the quality of human resources. According to Salim (1996:35), the quality of human resources is the value of an individual's behavior in being accountable for all actions, both in personal life and in societal and national life. Matutina (2001:205) states that the quality of human resources refers to the attitudes related to the knowledge, skills, and abilities possessed by individuals, forming the basis for an organization to enhance its performance. The quality of human resources is essential for the government to support the success of governmental performance, as human resources are a crucial element for the effective functioning of governmental activities.

Efforts to improve the performance of Regional Public Service Agency health center through good government governance and the quality of human resources cannot be successful without a close connection to the cultural values within the organization. The organizational culture created by leaders significantly influences behavior and performance. According to Wibowo (2006:285), organizational culture consists of the behavioral, social, and moral norms underlying every action within the organization. It is shaped by beliefs, attitudes, and priorities for its members. It is crucial for the government to understand, build, and support the goals and cultural values within the organization in the effort to enhance the performance of regional government. Follet (1997) asserts that a strong and positive organizational culture is necessary to improve effectiveness and achieve good performance. The implementation of Good Government Governance, such as accountability, transparency, and responsibility, must be reflected in the organizational culture to significantly enhance performance. Pfeffer (1994) emphasizes that organizations that prioritize humans and apply human-centered management principles will achieve long-term success. By valuing human resources and fostering a supportive organizational culture, an organization can create a motivating, productive, and innovative work environment, ultimately having a positive impact on overall organizational performance.

This research is a replication study of research conducted by Ilham (2020) entitled The Effect of Good Government Governance on Regional Government Performance. This research adds the Human Resource Quality variable because previous researchers still found inconsistencies in examining this variable on local government performance and added the organizational culture variable as a moderating variable. Another research difference lies in the location and time of the research. Previous research was conducted in 2021 at the Palopo City DPRD Secretariat Office. Meanwhile, this research will be conducted at Regional Public Service Agency (BLUD) Community Health Centers in the Coastal areas of Riau Province in 2023. Apart from that, research regarding the performance of Regional Public Service Agency Community Health Centers in the Coastal areas of Riau Province is still very rare.

LITERATUR REVIEW

New Public Management Theory
An approach in public administration that applies knowledge and experience gained in the fields of management and discipline to enhance the efficiency and effectiveness of public service performance within the modern bureaucracy (Denhardt J.V, 2003).

Stewardship Theory
Stewardship theory focuses on the relationship between capital owners (principles) and capital managers (stewards) to achieve common goals (Donaldson and Davis, 1991). In this

research, the implementation of stewardship theory is evident in the role of the local government as a steward, which must be capable of executing the trust and responsibilities bestowed upon them by the public as principals

Performance

Performance is a critical aspect that demands attention from all parties, whether at the level of small or large organizations. According to Torang (2014:74), performance can be defined as the quantity or quality of an individual's or group's work within an organization when carrying out tasks and functions guided by norms, standard operating procedures, criteria, and standards set or applicable within that organization. Meanwhile, in Government Regulation No. 12 of 2019 concerning Regional Financial Management, performance is described as the result or output of activities that will or have been achieved in relation to the utilization of the budget with the existing quantity.

From the explanations of these experts, it can be concluded that performance is a process or outcome of work generated by employees through various aspects and stages, aiming to achieve goals that ultimately contribute to improving the overall performance of the organization

The Influence of Good Government Governance on Performance

There are several factors that support performance measurement, one of which is Government Governance or Good Government Governance. The purpose of implementing good governance in government is to realize clean, responsible, effective, efficient, transparent, and accountable governance. By implementing good government governance effectively, an organization's performance will align with its objectives. This is reinforced by the theory proposed by (Anthony & Hermanson, 2001), which states that the adoption of good government governance will help improve organizational performance.

Therefore, it can be concluded that an enhancement in the implementation of good government governance will have a positive impact on the performance of government agencies. This result is consistent with the research conducted by (Epriliani, 2022) and (Yudhasena & Putri, 2019), which found that Good Government Governance has an influence on organizational performance. Based on the research findings and existing theories, the following hypothesis can be proposed:

H1 : *Good Government Governance has an impact on performance.*

The Influence of Quality Of Human Resource on Performance

The government requires high-quality human resources to support the success of governmental performance because human resources are a crucial element for the effective and efficient operation of government organizations. The quality of human resources can be defined as the extent to which an employee understands their role within an organization and its objectives. By having high-quality human resources, it is expected that they can perform their tasks effectively in line with the government's vision, mission, and objectives. This assertion is further supported by (Matutina, 2001) theory, which states that the quality of human resources encompasses attitudes that refer to an individual's knowledge, skills, and abilities, serving as the foundation for an organization to enhance its performance.

This aligns with the research conducted by (Harun, 2022) and (Evanita & Fidiana, 2019), which found that the quality of human resources has an influence on the performance of government organizations. Therefore, the following hypothesis can be proposed:

H2 : *The Quality of Human Resources has an impact on performance*

Influence of Good Government Governance on Performance with Organizational Culture as a Moderating Variable

According to (Soepomo, 2000), Good Government Governance is the practice of responsible and professional governance that is transparent, accountable, and fair in carrying out its duties to the public. Implementing Good Government Governance yields numerous benefits, one of which is enhancing performance through improved decision-making processes, increased operational efficiency, and improved public service delivery. The relationship between Good Government Governance and organizational performance can be reinforced or weakened by other factors within the organization, such as organizational culture. A culture that has been established over time has a significant impact on the organization's performance.

If employees within the organization uphold a positive cultural pattern, it will result in good governance, thereby improving organizational performance and achieving established goals. This is supported by the theory put forth by (Follet, 1997), which states that a strong and positive organizational culture is essential for enhancing effectiveness and performance. The implementation of Good Government Governance principles, such as accountability, transparency, and responsibility, should be reflected in the organizational culture to significantly enhance performance.

This aligns with the research findings of (Dharu & Wahidahwati, 2021), who suggests that organizational culture can moderate independent variables' impact on organizational performance. Therefore, the research hypotheses can be formulated as follows:

H3 : *Organizational Culture moderates the relationship between Good Government Governance and Performance.*

The Influence of Quality of Human Resource on Performance with Organizational Culture as a Moderating Variable

Many factors can be used to assess government performance, and one of them is the quality of human resources. High-quality human resources can serve as a crucial indicator in carrying out activities that determine the progress or development of an organization. The government endeavors to enhance the quality of its human resources with the expectation that it will improve the organization's performance in delivering services to the public, aligning it with the expected outcomes. The connection between the quality of human resources and organizational performance can be strengthened or weakened by other factors within the organization, such as organizational culture. Organizational culture, as a long-standing habit in daily life, serves as a driver to enhance the quality of employee performance. Organizational culture can influence discipline, attitude, and the effectiveness of employees within the organization, thus improving the quality of human resources and impacting the overall performance of the organization. (Pfeffer, 1994) emphasizes that organizations that place humans at the center of their attention and apply human-centered management principles will achieve long-term success. By valuing the quality of human resources and fostering a supportive organizational culture, an organization can create a motivating, productive, and innovative work environment, which, in turn, will have a positive impact on the overall performance of the organization. Therefore, the research hypotheses can be formulated as follows:

H4 : *Organizational Culture moderates the relationship between Quality of Human Resource and Performance.*
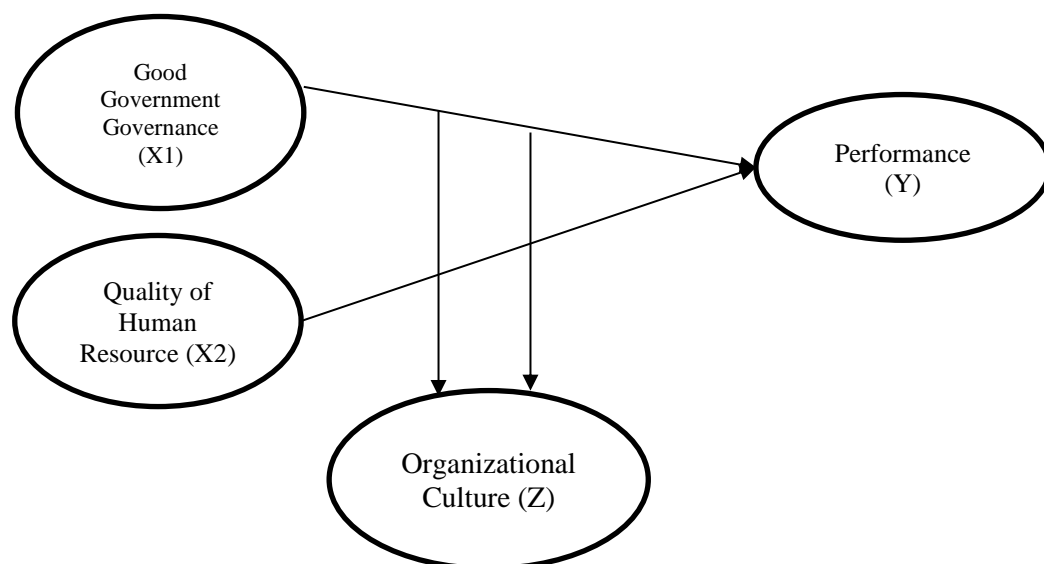
Figure 1
Research Model

METHOD

The research methodology employed in this study is quantitative, involving direct data collection from the source, with the aim of explaining cause-and-effect relationships. According to (Sugiyono, 2019), quantitative research can be defined as a research method based on positivist philosophy, used to examine specific populations or samples. During data collection, research instruments are employed, and data analysis is quantitative and statistical in nature, with the goal of testing predefined hypotheses. In this research, primary data was obtained through a survey method, and data collection was conducted through the distribution of questionnaires. The research aims to determine the extent of the influence of Good Government Governance and the Quality of Human Resources on Performance, with organizational culture as a moderating variable. The sampling technique used in this study is non-probability sampling with the category of a saturated sample, where the entire population is used as the research sample. The research sample consists of BLUD Community Health Centers in the Riau Coastal area, representing three districts and one city: Dumai City, Bengkalis District, and Meranti Islands District, totaling 38 units. Each unit of the community health center is represented by 4 (four) respondents, resulting in a total sample size of 152. After distributing the questionnaires, only 148 respondents were willing to participate in this research. The analysis tool used is Partial Least Squares with Structural Equation Modeling (SEM-PLS).

Operational Definition and Variable Measurement

According to Sugiyono (2019:221), Operational Definition is the delineation of a variable (expressed in the concept definition) operationally, practically, and tangibly within the scope of the research object or the object under investigation. In this research, there are two types of variables: the dependent variable and the independent variable.

Dependent Variable
Performance (Y)

Performance is the level of achievement of work results or the level of achievement of organizational goals (Dwiyanto, 2006). Performance is measured using three indicators (Dwiyanto, 2006:50):

1. Productivity
2. Responsiveness
3. Responsibility

Independent Variable

The independent variable is a variable that influences or causes changes in the dependent variable (Sugiyono, 2019:69). In this study, the independent variables are Good Government Governance (X1) and Human Resource Quality (X2). The explanations for each of these variables are as follows:

Good Government Governance (X1)

Good government governance is the solid administration of state governance with responsibility, effectiveness, and efficiency while maintaining the synergy of constructive interactions among state domains, the private sector, and the community (Sedarmayanti, 2009:276). Good Government Governance is measured using four indicators (Sedarmayanti, 2009:289):

1. Accountability
2. Transparency
3. Participation
4. Rule of Law

Human Resource Quality (X2)

Human Resource Quality refers to the attributes related to the knowledge, skills, and abilities possessed by individuals that serve as the foundation for an organization to enhance its performance (Matutina, 2001:205). Human Resource Quality is measured using three indicators (Matutina, 2001):

1. Knowledge
2. Skills
3. Abilities

Moderation Variabel

Moderation variable is a variable that influences (strengthening or weakening) the relationship between the independent variable and the dependent variable (Sugiyono,

2019:39). The moderation variable used in this study is Organizational Culture.
*Organizational Culture (Z)*

Organizational culture is the norms of behavior, social, and moral standards underlying every action within an organization, formed by the beliefs, attitudes, and priorities of its members (Wibowo, 2006:285). Organizational Culture is measured using five indicators (Wibowo, 2006):
1. Individual Initiative
2. Management Support
3. Control
4. Reward Systems
5. Tolerance for Conflict

RESEARCH RESULT AND DISCUSSION
Evaluation of Measurment Model
Validity Test
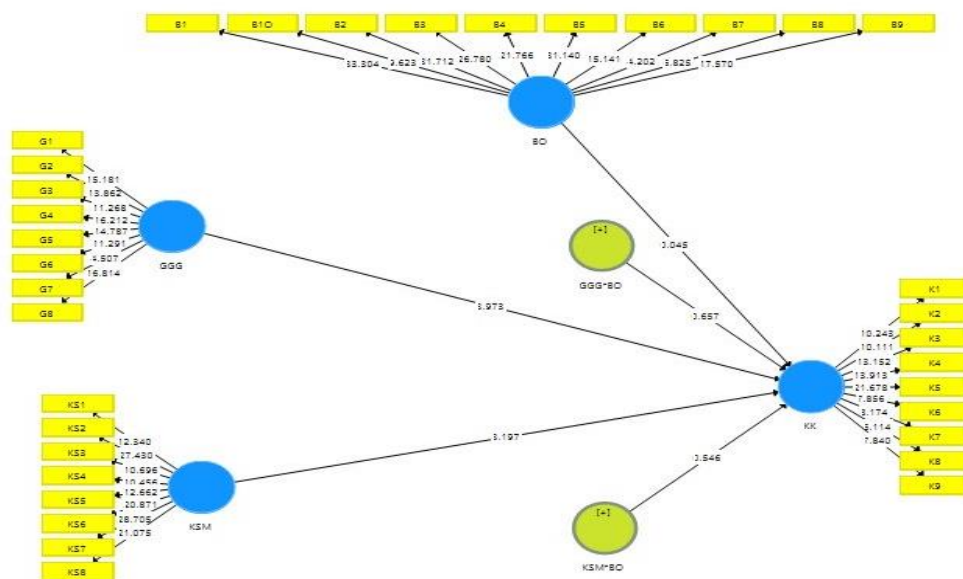
Figure 2
Path Diagram PLS Algorithm

Table 1
Loading factor

	BO	GGG	GGG*BO	KK	KSM	KSM*BO
B1	0.843					
B2	0.818					
B3	0.826					
B4	0.796					
B5	0.838					
B6	0.738					
B7	0.465					
B8	0.579					
B9	0.665					
B1O	0.651					
G1		0.711				
G2		0.705				
G3		0.665				
G4		0.759				
G5		0.739				
G6		0.663				
G7		0.438				

G8		0.723			
GGG * BO			0.853		
K1				0.665	
K2				0.636	
K3				0.647	
K4				0.687	
K5				0.758	
K6				0.616	
K7				0.640	
K8				0.578	
K9				0.621	
KS1					0.668
KS2					0.828
KS3					0.660
KS4					0.672
KS5					0.721
KS6					0.791
KS7					0.794
KS8					0.745
KSM * BO					0.821

Source: Results of SEM-PLS Analysis, 2023

After testing the loading factor values in this research, there are still values below 0.7. However (Chin et al., 1996) stating that the ideal loading factor value should be 0.70 or higher. However, in exploratory research, a value of 0.4 or higher is considered acceptable and deemed suitable for further testing. The subsequent test involves evaluating the Average Variance Extracted (AVE) as follows.

Table 2
Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
BO	0.903	0.930	0.918	0.536
GGG	0.833	0.849	0.872	0.520
GGG*BO	1.000	1.000	1.000	1.000
KK	0.840	0.843	0.868	0.545
KSM	0.881	0.893	0.905	0.544
KSM*BO	1.000	1.000	1.000	1.000

Source: Results of SEM-PLS Analysis, 2023

The validity test analysis in table 2 above shows Average Variance Extracted (AVE) values > 0.5 for all constructs in the research model. The AVE results for the constructs in the variables above meet the requirements for convergent validity.

Another method of assessing discriminant validity is using the Fornell-Larcker Criterion to compare the square root values of the Average Variance Extracted (AVE) for each construct, ensuring that they are greater than the correlation values between constructs.

Table 3
Fornell Larcker Criterion

	BO	GGG	GGG*BO	KK	KSM	KSM*BO
BO	0.732					
GGG	0.619	0.682				
GGG*BO	-0.093	0.173	1.000			
KK	0.569	0.663	0.019	0.652		
KSM	0.750	0.554	0.010	0.613	0.737	

| **KSM*BO** | -0.004 | 0.011 | 0.235 | -0.008 | -0.131 | 1.000 |

Source: Results of SEM-PLS Analysis, 2023

Based on Table 3, using the Fornell and Larcker criterion method, it is known that the values for each construct variable are acceptable, where the square root of the AVE for each dimension (on the diagonal axis) is greater than its correlation with other dimensions.

Reliability Test

Furthermore, the reliability test is assessed based on the composite reliability values in Table 2. Composite reliability values above 0.7 mean that the construct can explain more than 50% of the variance in its indicators. All constructs in the estimated model meet the criteria for discriminant validity. The lowest composite reliability value is for the Performance variable, which is 0.868. Based on Table 2, the Cronbach's alpha values for each variable are > 0.6, indicating that this research meets the reliability criteria

Evaluation of Structural Model

The initial step in evaluating the structural model is to analyze and check for collinearity between constructs and the predictive ability of the model. It is then followed by measuring the predictive ability of the model using five criteria: coefficient of determination (R2), path coefficients, cross-validated redundancy (Q2), and path coefficient (Sarstedt 2019). The coefficient of determination (R-square) is used to assess the significance of the influence of exogenous (independent) variables on endogenous (dependent) variables.

Table 4
Determination Coefficient Test Results

	R Square	R Square Adjusted	Q^2_predict
Performance	0.534	0.517	0.347

Source: Results of SEM-PLS Analysis, 2023

Based on table 4, the R-squared value performance variable is 0.517, indicating that the increase in the value of performance can be explained by independent variables good government governance and quality of human resource, 51.7% falling within the moderate level category. This aligns with (Sarstedt, 2019) (Hair et al., 2021), who define that the coefficient of determination values are expected between 0 and 1, with R-squared values of 0.60 (strong), 0.50 (moderate), and 0.25 (weak).

Hypothesis

Based on the data processing carried out to answer the hypotheses, hypothesis testing in this research was performed using the bootstrapping procedure. This study employed a confidence level of 95%, thereby the precision or margin of error was at 5% alpha (0.05), while the tabular value is 1.976. If the t-value > 1.976, the hypothesis is accepted. The results of the bootstrapping analysis are as follows:

Table 5
Bostraping Test Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Good Government Governance - > Performance	0.481	0.465	0.121	3.973	**0.000**
Good Government Governance * Organizational Culture - > Performance	-0.095	-0.115	0.144	0.657	**0.511**
Quality of Human Resource - > Performance	0.359	0.398	0.112	3.197	**0.001**
Quality of Human Resource * Organizational Culture - > Performance	0.647	0.635	0.119	7.511	**0.000**

Source: Results of SEM-PLS Analysis, 2023

Hypothesis (H1), Table 5 answers hypothesis H1 that there is a significant influence of good government governance on performance, with a calculated t-value of 3.973 > 1.976 and P-value of 0.000.

Hypothesis (H2), Table 5 answers hypothesis H2 that there is a significant influence of quality of human resource on performance, with a calculated t-value of 3.197 > 1.976 and a P-value of 0.001

Hypothesis (H3), Table 5 answers hypothesis H3 that there is a significant influence of Organizational Culture does not moderate the influence of Good Government Governance on Performance, with a calculated t-value of 0.657 > 1.976 and a P-value of 0.511

Hypothesis (H4), Table 5 answers hypothesis H4 that there is a significant influence of Organizational Culture moderate the influence of quality of human resource on Performance, with a calculated t-value of 7.511 > 1.976 and a P-value of 0.000

Discussion
Good government governance influences performance

In Table 5, It is known that Good Government Governance has an impact on Performance, and this research finding confirms the theory put forth by (Anthony & Hermanson, 2001). According to this theory, when governance principles are well-implemented in government, it helps enhance an organization's performance. Good Government Governance is a manifestation of recognizing the importance of sound governance regulations to measure the relationships, functions, and interests of various stakeholders in the field of public service. By implementing good government governance, the performance of an organization is likely to proceed smoothly in alignment with the organization's objectives. In the context of stewardship theory, the application of governance principles can have a positive impact on organizational performance. In this scenario, the government (Steward) is obliged to provide services to the public (Principal) by applying the principles of good government governance, which, in turn, enhances performance. This research is supported by the findings of previous research conducted by (Epriliani, 2022), (Anggraini, 2022), (Wirawati et al., 2020), and (Yudhasena & Putri, 2019), all of which concluded that good government governance has an impact on performance.

Quality of human resource influences performance

In Table 5, It is established that the quality of human resources affects performance. The research findings in this study confirm the theory proposed by (Matutina, 2001). This theory asserts that the quality of human resources refers to an individual's knowledge, skills, and abilities, serving as the foundation for an organization to improve its performance. According to Government Regulation No. 71 of 2010, it is stated that good human resource quality has a positive impact on organizational performance. The government requires high-quality human resources to support the successful performance of government activities because human resources are a vital element for the effective and efficient operation of government organizations. Stewardship theory and the quality of human resources share a strong relationship in influencing performance. High-quality human resources, including qualified leaders, can support the application of stewardship principles in managing an organization, ultimately enhancing organizational performance. This research is substantiated by the findings of previous research conducted by (Harun, 2022), (Siska et al., 2021), and (Evanita & Fidiana, 2019), all of which concluded that the quality of human resources has an impact on performance.

The Influence of Good Government Governance on Performance with Organizational Culture as a Moderating Variable

Based on the findings presented in Table 5, it can be concluded that organizational culture does not significantly moderate the impact of Good Government Governance on performance, as indicated by a t-value of 0.657, which is less than the critical value of 1.973, accompanied by a P-value of 0.511. This conclusion suggests that there is no statistically significant moderating effect of organizational culture on the relationship between Good Government Governance and performance. The observed lack of alignment in organizational values is identified as a potential contributing factor. If the values embraced by the organizational culture are not in harmony with the principles of Good Government Governance, it is likely that the organizational culture will not effectively moderate its influence on performance

The Influence of quality of human resource on Performance with Organizational Culture as a Moderating Variable

Based on the findings of this research, as presented in Table 5, it can be concluded that organizational culture can moderate the influence of human resource quality on performance. This research result confirms the theory put forth by (Pfeffer, 1994). This theory emphasizes that organizations that place humans at the center of attention and implement human-centered management principles will achieve long-term success. By valuing the quality of human resources and building an organizational culture that supports them, an organization can create a work environment that is motivating, productive, and innovative, ultimately having a positive impact on the overall performance of the organization.

CONCLUSION

Based on the research discussion and analysis, several key conclusions can be drawn. Firstly, the study underscores the positive impact of Good Government Governance on organizational performance, indicating that transparent and effective governance contributes significantly to overall effectiveness. Secondly, the research highlights the influential role of Human Resources Quality in shaping organizational performance, emphasizing the importance of skilled and capable employees in enhancing productivity. Thirdly, it is observed that Organizational Culture does not act as a moderator in the relationship between Good Government Governance and performance, signifying that the benefits of sound governance persist irrespective of the prevailing organizational culture. Lastly, the study reveals a contrasting scenario where Organizational Culture moderates the influence of Human Resources Quality on performance, suggesting that the effectiveness of skilled personnel may vary based on the organizational cultural context.

Based on the researcher's direct experience during the research process, there are some limitations encountered, which future researchers should consider to further refine this study. Some of the limitations in this research including the number of respondents, which was only 148, may not fully represent the actual situation and the data collection method in this research involved using primary data collected through questionnaires. Respondents may not have taken the questionnaire seriously, which could potentially impact the data quality.

Based on the conducted research, here are some recommendations for future studies, Including : In future research, it is advisable to increase the sample size to improve data accuracy, Future research can consider adding additional variables such as internal control systems and others to provide a more comprehensive explanation of the relationships between variables. Future research could benefit from incorporating additional research methods besides questionnaires, such as interviews, to obtain more objective results

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