Accurate regional financial management, transparency, and accountability are urgent needs in the framework of the implementation of clean and responsible local government in order to achieve good governance. Internal control is designed to provide adequate confidence about the achievement of three dimensions: effective and efficient, accountability reports and compliance with applicable provisions. This research aims to know and analyze: 1) the effect of the effectiveness of internal control on the performance of regional heads, 2) the influence of governance implementation on the performance of regional heads and 3) the effect of the effectiveness of internal control and the simultaneous implementation of governance on the performance of regional heads. This type of research is quantitative research. The sampling technique in this study is purposive sampling using a sample of 15 SKPD in Kupang Regency. OPD and each OPD selected 3 respondents (head of OPD, Finance section and Banwas) so that 45 respondents were obtained. The data collection techniques in this study used...
questionnaires. The data analysis technique in this study used multiple linear regression analysis. The data sources used are primary data and secondary data. The results of this study show that 1) the effectiveness of internal control affects the performance of regional heads in the Kupang Regency Government, 2) The implementation of government governance affects the performance of regional heads in the Kupang Regency Government, and 3) The effectiveness of internal control and the implementation of government governance affect simultaneously on the performance of the Kupang regency government.

KEYWORDS
Effectivity, Internal Control, Governance, Regional Heads’ Performance

This work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International

INTRODUCTION

Law No. 32 of 2004 on local government (revision of Law no. 22 of 1999), provides the widest opportunity to the region along with the granting of rights and obligations to maintain regional autonomy to regulate and take care of government affairs according to the principle of autonomy and assistance duties. The role of local government is not only as a "partner" of the central government, but in some ways has become a major actor in digging up sources of income for the region itself.

One of the goals of autonomous region is to accelerate the realization of community welfare through the implementation of effective and efficient government. (Suparman & Relina, 2017). This autonomy goal can only be achieved if each regional official is able to control the activities of the government and its subordinates to work effectively and efficiently in the implementation of government programs. To achieve these things above the head of the region must conduct internal control and good governance (Seran, 2021). This internal control is designed to provide adequate assuredness about achieving three-dimensional objectives, namely effective and efficient, accountability reports and compliance with applicable provisions (Agoes, 2012)

Systematic and interdisciplinary approach to evaluating and improving the effectiveness of risk management, control and governance processes of good organizations (Dahlan, 2015). Good governance is the most prominent issue in the management of public administrations today. Vociferous demands are made by the community to the government, especially in local governments, namely the necessity to apply the principles of good governance and in line with the increasing level of public knowledge, in addition to the influence of globalization. The establishment of good governance is broadly reflected by the existence of transparency, participation, accounting.

From the results of bpk evaluation in 2018 on the effectiveness of internal control systems in 23 regions of NTT Regional Government, that internal control is sufficient to meet, This is shown from the results of the financial performance audit in 2019 on internal control audits and compliance audits to laws and regulations there are only 4
regions that get a fair opinion without exception (WTP) and the rest of the regional governments still get a fair opinion with exceptions (WDP).

This condition is caused by not doing well in the implementation of internal control properly, as well as the reporting accounting system due to inadequate physical control over assets, cash management weaknesses, and recording of transactions that have not been completed and on time and problems with budget use discipline. One example of irregularities is the presentation of fixed assets worth Rp. 927.98 billion as of December 31, 2017 which is doubtful reasonable. This is because the value of fixed assets is not capitalized with the costs that have been incurred, the value of fixed assets presented on the balance sheet is different from the documents and the presentation of fixed assets has not been based on the results of investigations or physical calculations so that there is a difference between the amount on the balance sheet and the physical amount in the field. This resulted in internal control has not worked well for the effectiveness and efficiency of government administration (Gökgöz, 2019).

The issues that can be formulated in this study are as follows: 1) What is the effect of the effectiveness of internal control on the performance of regional heads, 2) What is the effect of the implementation of governance on the performance of regional heads, and 3) Whether the effect of the effectiveness of internal control and the simultaneous implementation of governance on the performance of regional heads.

**RESEARCH METHOD**

This research is quantitative research with a survey approach. This research was conducted at the Kupang District Government. The sampling technique in this study is purposive sampling using a sample of 15 SKPD in Kupang.OKD Regency and each OPD was selected by 5 respondents (head of OPD, Finance and Banwas) so that 45 respondents were obtained. The data collection techniques in this study used questionnaires. The data analysis technique in this study used multiple linear regression analysis. The data sources used are primary data and secondary data.

The data analysis technique in this study is multiple linear analysis. The stages of data analysis in this study are descriptive statistics, data quality tests consisting of validity tests and reliability tests, multiple linear regression analysis, and hypothesis tests consisting of t (partial) tests, F tests (simultaneous) and determination coefficient (R2) tests. The double linear equation used in the study is according to (Sugiyono, 2019) namely:

\[ Y = a + b_1X_1 + b_2X_2 + e \]

Information

\( Y \) : Performance Of Regional Head

\( A \) : Constant, intersecting lines on the X Axis

\( b_1, b_2 \) : Variable regression coefficient \( X \)

\( X_1 \) : Effectiveness of Internal Control

\( X_2 \) : Governance

\( E \) : error standard / residual
RESULT AND DISCUSSION

The questionnaire distributed by the researchers was entirely returned, a 100% rate of return, bringing the total number of final respondents to 45. The data quality test results stated that the questionnaire disseminated by the researchers was valid and reliable because the test results of all variables showed ritung values > r tabel and cronbach alpha values > 0.6.

Based on descriptive statistics from 45 respondents, the internal control effectiveness variable (X1) had a value of 18 for the lowest amount of data, 30 for the highest amount of data with an average total answer of 25.58 and a standard deviation of 2.989. The governance variable (X2) has a value of 13 for the lowest amount of data, 29 for the highest amount of data with an average total answer of 21.62 and a standard deviation of 4.271. The regional head performance variable (Y) has a value of 12 for the lowest amount of data, 28 for the highest amount of data with an average total answer of 21.53 and a standard deviation of 3.935. The results of descriptive statistics are presented in table 2 below:

| Descriptive Statistics | N   | Minimum | Maximum | Mean  | Std. Dev |
|------------------------|-----|---------|---------|-------|----------|
| Internal Control Effectivity (X1) | 45  | 18      | 30      | 25.58 | 2.989    |
| Governance (X2)        | 45  | 13      | 29      | 21.62 | 4.271    |
| Performance of Regional Head (Y) | 45  | 12      | 28      | 21.53 | 3.935    |

Source: Primary data processed by SPSS 25, 2021

The validity test used in this study, was conducted to see the level of significance of the correlation of the score of each question item to the total score for each variable. If the correlation between each item to the total score is significant then the data is declared valid. This test uses a significance level of 5% or 0.05 and the number of samples used in this study as much as (n) = 45, then the known value of r tabel is 0.294.

Based on the results of the validity test, it shows that a statement is said to be valid if the value r calculates > 0.294 (r tabel). It is known that the entire value of r calculates > 0.294 (r tabel). It was concluded that all statements were valid.

Reliability tests are conducted to see if a person's answers are consistent over time regarding the questions asked. This test is done by calculating the Cronbach Alpha coefficient (α) of each instrument in one variable. A variable is said to be reliable if it gives cronbach's alpha value above 0.6 (Devia, Aisjah, & Puspaningrum, 2018)

Based on the results of reliability tests, it shows that the results of indicator reliability tests from variables of budget participation, information asymmetry, organizational commitment and budgetary slack obtained Cronbach alpha > 0.6 which means all indicators are declared reliable.

Multiple linear regression analysis is used to predict how dependent variables are, when two or more independent variables as predictor factors are manipulated. So double regression analysis is done when the number of independent variables is at least 2 (prof. Dr. Sugiyono, 2017). The results of multiple linear regression analysis can be seen in Table 3:

| Coefficientsa |
|---------------|

The Effectiveness of Internal Control and the Implementation of Governance and Its Impact on the Performance of Regional Head
From the results of the double linear regression analysis test, the regression equation model is:

\[ Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \epsilon \]

\[ Y = 9.184 - 0.261 X_1 + 0.667 X_2 + 4.848 \]

Based on the regression model formed, the results can be interpreted as follows,

The constant value (\( \alpha \)) = 9.184 indicates a constant value where if the value of independent variables the effectiveness of internal control, governance is considered constant then the average performance of the regional head of Kupang Regency district government increased by 9.184.

The linear regression coefficient value of the internal control effectiveness variable is 0.261. This means that if other independent variables are fixed in value and the effectiveness of internal control increases by 1% the performance of regional heads will increase by 0.261. Negative coefficient means that there is a relationship between the effectiveness of internal control and the performance of regional heads. The better the internal control, the better the performance of the regional head.

The value of the linear regression coefficient of the governance variable is 0.667. This shows that if government governance rises by one unit with a record of other independent variables considered constant it will increase the performance of regional heads by 0.667.

The partial hipótesis test shows how far the influence of individually free variables has on bound variables. Based on partial test results the internal control effectiveness variable (X1) has a signification rate of 0.369 > 0.05 and a calculated t value of the internal control effectiveness variable (X1) 0.909 < t table 2.020. This means that the effectiveness of internal resusing (X1) affects the performance of the regional head (Y), thus the hypothesis (H1) is accepted.

The government governance variable (X2) has a signification rate of 0.000 < 0.05 and a calculated value of the government governance variable (X2) of 6.674 > t table 2,020. This means that government governance (X2) affects the performance of regional heads (Y), thus the hypothesis (H2) is accepted.

The results of simultaneous hypothesis testing showed that the Fhitung value of 18.897 with the value of Ftabel is 2.81 so that the value of Fhitung > Ftabel or 18.897 > 2.81 and the significance level of 0.000 < 0.05, it can be concluded that the variable effectiveness of inter control (X1), government governance (X2) jointly or simultaneously affects the performance of regional heads (Y).

Regression analysis results show that the Adjusted R Square value is 0.550 or 55%. This value shows that the influence exerted by the variables of internal control effectiveness (X1), government governance (X2) on the performance of regional heads (Y) is 55% while the remaining 45% is influenced by other variables such as clarity of budget goals, locus of control, culture, budgetary control, which have not been studied in this study.
Discussion

Effect of Internal Control Effectiveness on Regional Head Performance

Hsil research shows that the variable effectiveness of control has a significant influence on the performance of regional heads in Kupang Regency. It is that the effectiveness of internal control needs to be continuously implemented by employees to improve the performance of their regional heads. The results of the first hypothesis (H1) test showed that the effectiveness of internal control (X1) had an effect on the performance of regional heads. The results of this study showed that the effectiveness of internal control in the performance of regional heads was able to trigger subordinates to create regional head performance. Increasing the effectiveness of internal control in OPD in Kupang Regency Government is to improve the reliability of information generated by information systems. Proven opd financial information is good enough, it's just that it needs to increase human resources and good technology so that financial and non-financial information can be understood, relevant, reliable and comparable. In addition, the effectiveness of existing internal control is able to overcome things that cause fraud (fraud).

The results of this study are reinforced by opinions (Bastian, 2019) that state that internal control plays an important role in improving the performance of regional heads such as in budgeting must pay attention to the vision and mission of regional heads and decide together with the budget committee. Also in every activity must pay attention to a good control environment, risk assessment, control activities, information and communication, and petrification. The results of this study are in line with the results of research conducted by (Nadiyah, 2019) with the title of inter control influence research, anti-fraud awareness, integrity and professionalism towards fraud prevention. In line with Anthon S.Y.'s research. (Olla, Gana, & Kerihi, 2020) with research on the government's internal control system, accounting policy towards the reliability of the financial statements of the Kupang City government.

The Effect of Governance on the Performance of Regional Heads

The results of the second hypothesis test (H2) showed that the implementation of governance (X2) had an effect on the performance of regional heads (Y). Thus, the hypothesis of implementing government governance has an effect on the performance of regional heads. In this case, the higher the good governance, the leadership has information that can be utilized for decision-making related to internal control and the implementation of governance, namely good integrity is needed for individuals who can clearly be identified by the public, public credibility requires services and service systems, professionalism is needed individuals can clearly be identified by the public as Professionals in their fields, the quality of services with high performance standards and public trust must be able to feel confident that there is an ethical framework of professionalism that underlies the provision of services. So, it can be said that the existence of good governance has an impact on the performance of regional heads in the Kupang Regency Government.

The results of this study are reinforced by Dunk's opinion in (Putranto, 2012) which states good government governance, namely as a situation that occurs if the governance applied becomes its responsibility better so that the working mechanism will be better and there is supervision from the leadership and the community. The results of this study are in line with research conducted by (MELASARI & NISA, 2020) and (Meirina & Afdaluddin, 2018).
The effectiveness of Internal Control and the Implementation of Governance have a simultaneous effect on the Performance of Regional Heads

The results of the third hypothesis (H3) test showed that the effectiveness of internal control, the governance of the government simultaneously affects the performance of regional heads. Thus, the hypothesis of the effectiveness of inter control and governance simultaneously affects the performance of accepted regional heads. In this case the effectiveness of internal control and governance together can affect the performance of regional heads. The results stated that the effectiveness of internal control is strongly influenced by organizational culture so that the implementation of governance in the Kupang Provincial Government OPD has implemented internal control and the implementation of governance reflected in organizational cultural components such as innovation, risk taking, attention to detail, outcome orientation, people orientation and others. The profession and competence and experience of employees by as a society are seen as one eye maybe even as OPD in kupang regency, so the role of employees is still considered small, so this is not the main concern. The results of this study also stated that governance is also a trigger for the performance of regional heads. Goals in an organization will be achieved when each individual has a high organizational commitment. Conversely, individuals with low organizational commitment will tend to have low attention to organizational achievement and tend to strive to meet personal interests. Individuals who have a high organizational commitment will use the information they have to carry out governance. The existence of internal control and good governance and commitment will be able to avoid the gaps that occur in improving the performance of regional heads (Nouri and Parker) in (Rahmiati, 2013).

Based on the results of this research, it is expected that the Kupang Regency government in the process of preparing and carrying out activities should implement internal control and good governance, so that it will be able to improve the performance of regional heads.

CONCLUSION

Based on the above discussion, it can be concluded that: The effectiveness of internal control, affecting the performance of the regional head of the Kupang Regency Regional Government Increases the effectiveness of internal control in OPD in the Kupang Regency Regional Government is to improve the reliability of information generated by the information system. Proven opd financial information is good enough, it's just that it needs to increase human resources and good technology so that financial and non-financial information can be understood, relevant, reliable and comparable. In addition, the effectiveness of existing internal control is able to overcome things that cause fraud (fraud). The application of the government system affects the kienrja regional head of kupang regency. The higher good governance, the leadership has information that can be utilized for decision-making related to internal control and the implementation of governance, namely good integrity is needed for individuals who can clearly be identified by the public, public credibility requires services and service systems, professionalism is needed individuals can clearly be identified by the public as professionals in the public. In the field, the quality of services with high performance standards and public trust must be able to feel confident that there is an ethical framework of professionalism that underlies the provision of services. So, it can be said that the existence of good governance has an impact on the performance of regional heads in the Kupang Regency Government. The effectiveness of inter control, and governance together affect the performance of regional heads in the Kupang Regency Government. The effectiveness of internal control is strongly influenced by organizational culture so that the
implementation of governance in the Kupang Provincial Government OPD has implemented internal control and the implementation of governance reflected in the cultural component of the organization. The profession and competence and experience of employees must be improved and the implementation of governance is also a trigger for the performance of good regional heads.

REFERENCES

Agoes, Sukrisno. (2012). Auditing: Petunjuk prakteks pemeriksaan akuntan oleh akuntan publik. Jakarta: Salemba Empat.

Bastiaan, Indra. (2019). Detras de los hallazgos recurrentes: un estudio de caso del gobierno de la ciudad de Yogyakarta, Indonesia. Religación. Revista de Ciencias Sociales y Humanidades, 4(15), 290–298.

Dahlan, Muhammad. (2015). Pengaruh audit internal terhadap penggunaan sistem akuntansi manajemen dan dampaknya pada kinerja perusahaan (survey pada BUMN di Indonesia). Sosiohumaniora, 17(2), 133–141.

Devia, Aldeline Nolita, Aisjah, Siti, & Puspaningrum, Astrid. (2018). The influence of brand experience and service quality to customer loyalty mediated by customer satisfaction in Starbucks coffee Malang. MEC-J (Management and Economics Journal), 2(2), 161–170.

Gökgöz, Ahmet. (2019). TFRS 16 kiralamalar standardi çerçevesinde kiralaşımların mühasebeleştirilmesi. Journal of Accounting, Finance and Auditing Studies, 5(1), 318–332.

Meirina, Elsa, & Afdaluddin, Afdaluddin. (2018). Pengaruh Partisipasi Anggaran, Informasi Asimetris Dan Budget Emphasis Terhadap Slack Anggaran. Jurnal Pundi, 2(3).

MELASARI, RANTI, & NISA, FITRI YATUN. (2020). PENGARUH PENEKANAN ANGGARAN, ASIMETRI INFORMASI DAN REPUTASI TERHADAP SENJANGAN ANGGARAN PADA SKPD KABUPATEN INDRAGIRI HILIR. Jurnal Akuntansi Dan Keuangan, 9(1), 37–46.

Nadiyah, Hilmi. (2019). Penerapan Pengendalian Internal Dan Profesionalisme Auditor Internal Dalam Mencegah Kecurangan (Survey pada 3 Perusahaan BUMN di Kota Bandung). Universitas Komputer Indonesia.

Olla, Tri Santi Octavia Olla, Gana, Frans, & Kerihi, Anthon S. Y. (2020). THE EFFECT OF EMPLOYEE MOTIVATION AND LOYALTY ON EMPLOYEE PERFORMANCE (A STUDY IN RAMAYANA LESTARI SENTOSA, TBK KUPANG BRANCH). International Seminar on Sustainable Development in Country Border Areas, 2(1), 759–772.

prof. Dr. Sugiyono. (2017). metode penelitian kuantitatif, kualitatif dan R&D. Bandung: Alfabeta CV.

Putranto, Yohannes Andri. (2012). Pengaruh Moderasi Informasi Asimetri dan Group Cohesiveness terhadap Hubungan Partisipasi Penganggaran dengan Budgetary Slack. Jurnal Economia, 8(2), 116–125.

Rahmiati, Elfi. (2013). Pengaruh partisipasi anggaran terhadap senjangan anggaran dengan asimetri informasi dan komitmen organisasi sebagai pemoderasi (Studi empiris pada pemerintah daerah kota padang). Jurnal Akuntansi, 1(2).
Seran, Marisa S. B. (2021). Value For Money: An Analysis of The Impact of Village Government Performance on Village Financial Management in Subun Bestobe Village. *Jurnal Ilmiah Ilmu Administrasi Publik, 11*(1), 140–148.

Sugiyono, Prof. Dr. (2019). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Bandung: Alfabeta.

Suparman, Petrus, & Relina, Dwi. (2017). EVALUASI PENERAPAN PENCAIRAN DANA LANGSUNG (LS) BERDASARKAN PERATURAN BUPATI GRESIK NOMOR 12 TAHUN 2015 PADA DINAS KEBUDAYAAN, PARIWISATA, PEMUDA DAN OLAHRAGA KABUPATEN GRESIK. *GEMA Ekonomi (Jurnal Fakultas Ekonomi)*, *6*(1), 28–34.