The Effect of the Government Intern Control System, and the Implementation of Regional Financial Accounting Information System to the Performance of the Government Agencies in the Southern District of Bengkulu

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Abstract. This study aims to examine the effect of the government's internal control system, and the application of regional financial accounting information systems to the performance of South Bengkulu district government agencies. The samples in this study were echelon 2, 3, and 4 civil servants in the Regional Devices Organization. The data used are primary data by distributing a questionnaire of 30 children in the Organization of Devices in the district of South Bengkulu. Data analysis was performed by multiple linear regression. The results of the hypothesis testing of the government internal control system, and the regional financial accounting information system have a positive effect on the performance of the government agencies in the southern district of Bengkulu. This indicates that the better the government internal control system, the better performance of local government agencies. As well as the better implementation of regional financial accounting information systems, it can improve the performance of good local government agencies.

Keywords: Government · Control System · Financial · Accounting

1 Introduction

Local government is an institution that runs the government that has the trust of the community. The trust given by the community to government administrators must be balanced by good performance, so that services can be effectively improved and touched the community. Good performance is meant here is the performance of local government agencies that avoid fraud, misuse, waste, and avoid acts of corruption, collusion, and nepotism, and good performance of government agencies are able to develop initiatives and regional creativity and resources to encourage economic growth, improve services to the community and increase community empowerment in the context of regional autonomy.

Because the government's performance has a high enough risk, the government formed a strategy to improve good performance in the future. The strategy used in government is to implement a government internal control system, and implement a

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regional financial accounting information system. This strategy helps the government in realizing good performance as needed by the community.

The phenomenon of agency performance in the southern bengkulu government can be seen from the results of the examination of LKPD FY 2011-2018 in the south bengkulu regional government. This can be seen from the news published by bengkulu.bpk.go.id, namely the local government of south bengkulu experienced a decline in opinion in 2014 to 2015 which was issued by the BPK for the south bengkulu government, with a decrease in this opinion shows that the performance of local government agencies South Bengkulu is not good in financial management performance.

Several previous studies on the performance of government agencies illustrate that the government's internal control system, and the application of regional financial accounting information systems can affect the performance of government agencies, as examined by Agustina (2007) proves that the government's internal control system positively influences the financial performance of the Aceh district government North, this is done by the government so that the performance of government agencies has improved even better in the eyes of the community. Then Roviyantie's research (2011) which states that the application of regional financial accounting information systems implemented by the government has a positive effect on government performance.

Related to the performance of government agencies, in this study the authors are interested in researching and testing factors that are thought to have an influence on the performance of government agencies in the South Bengkulu regional government, namely the government's internal control system, and the application of regional financial accounting information systems that can improve performance local government agencies.

Based on the background above, the researcher carries the title of the research, namely: "The Effect of Government Internal Sensing Systems, and Application of Regional Financial Accounting Information Systems on the Performance of South Bengkulu Regency Government Agencies".

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2 Theoretical Framework and Hypotheses

2.1 Agency Theory

Agency theory is the employment contract relationship between the community and the government, where in the relationship they both trust and hand over the task to the government to run the government in accordance with the wishes of the community. Relationships that arise between the community and the government (agents) are called agency relationships. This agency relationship can cause conflicts between the two. This conflict occurs because of differences in interests, where the government (agents) have direct access to information, with this information access the government cannot be trusted to act in the best interests of the community. While the public wants to obtain the maximum welfare of the government they have.

2.2 Framework

The role of the government's internal control system, and the application of the regional financial accounting information system can be used to direct the government in managing regional finance so that it can improve the performance of the regional government apparatus in accordance with the provisions of the prevailing laws and regulations. One of the main interests of government internal control systems and regional financial accounting information systems in financial management is that local governments must perform optimal performance in carrying out their duties and responsibilities properly, so as to achieve the planned objectives.

The role of the government's internal control system, and the application of the regional financial accounting information system in carrying out regional financial management for the performance of local government institutions is one way to prevent acts of abuse of authority carried out by local government officials. Based on the description above, the research theoretical framework can be described in the following chart:

2.3 Research Hypothesis

Based on the study of theory, the hypotheses constructed in this study are as follows:

H1: The government's internal control system has a positive effect on the performance of the southern Bengkulu district government agencies

H2: The application of the regional financial accounting information system has a positive effect on the performance of Bengkulu district government agencies.

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3 Research Methods

This type of research is included in the type of research with a quantitative approach, which is a method that describes the actual situation systematically, factual and accurate about the influence of the government internal control system (SPIP) and the application of regional financial accounting information systems (SIAKD) on the performance of local government agencies. This study examines the hypothesis of the relationship between two independent variables, namely the government's internal control system, and the application of the regional financial accounting information system with the Performance of Local Government Agencies in South Bengkulu. Therefore, this research prioritizes research on primary data in the form of questionnaires.

3.1 Operational Definition and Variable Measurement

3.1.1 Dependent Variable

The dependent variable in this study is the performance of local government agencies. Where the measuring indicators are as follows:

- Indicators for planning, choosing or setting organizational goals and determining project policy strategies, programs or activities, procedures, methods, budget systems and standards needed to achieve goals.
- Evaluation indicators, a systematic process of checking, determining, making decisions or providing information on activities or programs that have been carried out to what extent an activity or program of activities has been achieved.
- Supervision indicators, as determining what has been done, are meant to evaluate the performance of work and if necessary, implement corrective actions so that the results of the work are in accordance with the established plan.
- Indicator of independence, an attitude that allows someone to act freely to do something on their own and for their own needs without help from others.

3.2 Sampling Method

The population in this study were all Regional Government Organizations (OPD) of South Bengkulu Regional Government consisting of 30 South Bengkulu OPD. The number of respondents in this study was 120 people. Each OPD was represented by 4 respondents, namely the head of the office (Kadis), the office secretary (Sekdis), the section chief (Kabag), and the sub-section head (Kasubbag). Respondents' criteria in this study were echelon 2, 3, and 4 echelon civil servants in the OPD. The sample used in this study was selected using the purposive sampling method. Where the determination of the sample has specific criteria that fit the purpose of the study so that it can answer the research problem.

3.2.1 Data Collection Sources and Techniques

Data collection techniques in this study are primary. Data collection in this study uses a direct survey. The instrument used was a questionnaire (questionnaire). Distribution of questionnaires visited directly and distributed questionnaires to all respondents who had been determined.

3.2.2 Data Analysis Method

Data analysis in this study was carried out using the help of the SPSS (Statistica Package For Social Sciences) program. Version 16.0 For Windows. There are several data analysis techniques used in this study, namely: Statistik Deskriptif, uji kualitas data, uji validitas, uji reliabilitas.

3.2.3 Data Analysis Tool

In this study the data analysis tool used in this study is multiple linear regression. This analysis is used to find out how much influence the independent variable has on the dependent variable. With the following equation:

$$Y = \beta o + \beta 1\ X1 + \beta 2\ X2 + \varepsilon$$

Where:

Y = Performance of Local Government Agencies
βo = Constant

β1; 2; = Regression Coefficient
X1 = government internal control system
X2 = application of regional financial accounting v information systems
Ɛ = Error

In multiple regression there are several classic assumptions that must be met, in order to produce a linear estimator that is accurate and close to or equal to reality. These basic assumptions are known as classical assumptions.

4 Results and Discussion

4.1 Population and Research Samples

And indicators of utilization of performance information, is a person utilizing work or tasks assigned to him by carrying out his duties in accordance with his responsibilities,

4.2 Independent Variable

4.2.1 Government Internal Control System

In this study the government's internal control system is measured using indicators as follows:

- Environmental control indicators, conditions in government agencies that affect the effectiveness of internal control. In the government environment control is very important so that internal control can be implemented properly and correctly.
- Indicators of control activities, the leadership of Government Agencies must carry out control activities in accordance with the size, complexity, and nature of the tasks and functions of the Government Agency concerned.

Based on the criteria made the number of samples in this study amounted to 120 questionnaires distributed, where the questionnaires that did not return 12, and 108 returned questionnaires, the questionnaires returned were all able to be processed because they were qualified as research samples. The number of samples in the observation year are presented in Table 1 below:

Table 1. Delivery and Return Questionnaire Detail.

Information	Respondents	
	Amount	Percentage%
Questionnaire distributed	120	100%
Questionnaire that did not return	12	10%
Returned questionnaire	108	90%
Number of Questionnaires that cannot be processed	0	0%
Number of questionnaires that can be processed	108	90%

Source: Primary Data Processed, 2019

4.3 Descriptive Statistics

Descriptive statistics are intended to analyze data based on the results obtained from respondents' answers to each indicator of measurement variables. This study examines how much influence the factors related to the performance of local government agencies in the South Bengkulu Regency OPD environment. The following is a descriptive statistics table can be seen from Table 2:

Table 2. Descriptive statistics.

Variable	N	Theoretical Range			Actual Range			Std. Dev.
		Min	Max	Mean	Min	Max	Mean	
Performance of local government	108	11	55	33	34	54	46,45	2,974
agencies Government internal control system	108	23	115	69	68	114	95,44	6,351
Regional financial accounting information system	108	5	25	15	18	25	22,01	1,782

Source: Primary Data Processed, 2019

4.3.1 Validity Test Results

Test the validity of the data this study uses the CFA (Confirmatory Factor Analysis) test where the KMO (Kaiser-Meyer-Olkin) value of the analysis shows a value> 0.50 and the value of the Significance of the Bartlett's Test of Sphericity desired is <0.05, and MSA (Measure of Sampling Adequacy) value> 0.50. The results of testing the validity of the data can be seen in :

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Table 3. Validity test results.

No	Variabel	KMO	*Sig*	MSA	Information
1	KIPD	0,669	0,000	0,708	Valid
2	SPIP	0,737	0,000	0,722	Valid
3	SIAKD	0,669	0,000	0,678	Valid

Source: Primary Data Processed, 2019

Based on the results of the processing carried out as summarized in Table 4.6, the results show that the Cronbach's alpha value of the study variable is greater than the value of 0.70; thus it can be concluded that all research instruments or variables are reliable.

4.3.2 Classic Assumption Test

The classic assumption test is used to determine the accuracy of the regression model

which is the basis for seeing the effect of the independent variables on the dependent variable. The classic assumption tests used in this study are:

4.3.3 Normality Test

This normality test is carried out using the Kolmogorof-Smirnov One Sample Test. Testing data is normally distributed if the Asymp Sig (2-tailed) value generated from unstandardized residuals is greater than the alpha value of 0.05 (5%). Data normality test results can be seen in: Table 4.

Table 4. Normality Test.

Asymp Sig (2-tailed)	Information
0,445	Normal

Source: Primary Data Processed, 2019

From table 4 it can be seen that unstandardized residuals have an Asymp Sig value of more than 0.05, so that the data used in this study are normally distributed.

4.3.4 Multicollinearity Test

Multicollinearity test is a test to find out whether or not there is a significant correlation between the independent variables of the model under study. This test aims to test whether the regression model found a correlation between independent variables. A good model should not occur correlation between independent variables. (Ghozali, 2013). The results of multicollinearity testing of research data are as follows.

Table 5. Multicollinearity test.

No	Variabel	Tolerance	VIF	Information
1	Government internal control system	0,994	1,006	Multicollinearity Free
2	Regional financial accounting information system	0,994	1,006	

Source: Primary Data Processed, 2019

Multicollinearity test can be seen from the Tolerance Value and Variance Inflation (VIF). The basis for decision making is if tolerance value <0.10 or VIF value> 10 then multicollinearity occurs, and if tolerance value> 0.10 or VIF value <10 then there is no multicollinearity in the data to be processed. Based on the explanation above, it was concluded that the tolerance values of all research variables> 0.10 and VIF values <10.

Table 6. Multicollinearity test.

Variabel	Koefisien	t-hitung	Sig.	Result
Government internal control system	0,243	6,278	0,000	**Accept**
Regional financial accounting information system	0,286	2,070	0,041	**Accept**

which means that there are no multicollinearity symptoms in the regression equation model.

4.3.5 Heteroscedasticity Test Results

Heteroscedasticity test is testing residual assumptions with non-constant variance. A good regression model if the variance from one residual to another observation is fixed or homokedacity. The model used to detect heteroscedacity is a glacier test with a significant probability above (>) a level of confidence α = 5% or 0.05 (Ghozali, 2013). The results of heterosecedasticity testing are as follows:

Table 7. Heteroscedasticity test results.

Variabel	Sig	Information
Government internal control system	0,197	Heteroscedasticity free
Regional financial accounting information system	0,061	Heteroscedasticity free

Based on Table 7 above, it is known that the probability value (Asymp.Sig.) Variable of the government internal control system, the regional financial accounting information system used in this study has a homogeneous variant (free of heteroscedasticity).

4.3.6 Hypothesis Test Results

This research aims to find out whether the internal control system variables of the government, and regional financial accounting information systems (independent variables) affect the performance of local government agencies (the dependent variable), and to find out whether the regression model used is feasible or not to be used in further analysis, where the decision making criteria are determined using a significance level of 0.05. The results of SPSS output on the F value and R2 value can be seen in Table 8.

Table 8. Hypothesis Test Results.

R Square	0,285
Adjusted R2	0,272
F	20,962
Sig.	0,000

Source: Primary Data Processed, 2019

Based on the regression results in Table 8 above it can be seen that the statistical value of F in the model is 20,962 with a significance value of 0,000. A probability value of 0,000 less than 0.05 indicates that the model used in the study is feasible to use. Based on the table above it can also be seen that the Adj R Square Value of the regression

model is 0.272 which shows that, 27.2% of the variation of the performance of local government agencies is explained through changes by the government's internal control system, and regional financial accounting information systems while the remaining 72.8 % is explained by variations or other changes not found in this equation.

Testing the hypothesis in this study using linear regression analysis. Testing to determine the effect of each independent variable on the dependent variable is also done by looking at the probability value (significance), where if the significant value <0.05, then it means the independent variable influences the dependent, conversely if the significant value> 0.05 is means the independent variable does not affect the dependent variable (Ghozali, 2013).

Table 8 shows that government internal control system variables on the performance of local government agencies provide a significant calculation result of 0,000 <0.05 and the beta coefficient shows a positive direction (0.243). This shows that the government's internal control system has a positive effect on the performance of local government agencies. Thus, hypothesis 1 stated in this study was accepted.

The table above shows that the regional financial accounting information system variables on the performance of local government agencies provide a significant calculation result of 0.041 <0.05 and the beta coefficient shows a positive direction (0.286). This shows that the regional financial accounting information system has a positive effect on the performance of local government agencies. Thus, hypothesis 2 stated in this study was accepted.

4.4 Discussion

Government Internal Control Systems Against Performance of Local Government Agencies The first hypothesis (1) states that the government's internal control system has a positive effect on the performance of government agencies empirically proven. This means that the government internal control believes that the government internal control system influences the performance of government agencies.

These results indicate that the better the role of government internal control systems, the better the performance of local government agencies produced. The government internal control system is a government internal control system that must be implemented in the OPD environment in improving the performance of government agencies. This fact is in line with Government Regulation No. 60 of 2008 that the purpose of the government internal control system aims to provide adequate confidence in the achievement of the objectives of the regional organization through the control environment and control activities in improving the performance of local government agencies.

Regional Financial Accounting Information Systems Against the Performance of government agencies

The second hypothesis (2) states that the regional financial accounting information system has a positive effect on empirically proven performance of local government agencies. This means that respondents believe that the regional financial accounting information system in the OPD where they work can improve their performance in financial management.

Regional financial accounting information systems in the performance of financial managers affect the performance of local government agencies (organizations) where

they work, when in their work place the use of financial SIMDA software is in line with the conditions set in the organization in accordance with statutory regulations, and standards government accounting. Regional financial accounting information systems help direct an organization to financial statements that are timely, reliable, relevant, comparable. In addition, the regional financial accounting information system will increase the speed of reporting time, improve security, increase cost efficiency and improve the accuracy of results (quality of results) in the preparation of financial statements.

5 Conclusion

This study aims to provide empirical evidence of the influence of the government's internal control system, and the application of regional financial accounting information systems to the performance of regional government agencies in South Bengkulu Regency. From the data obtained and the analysis that has been carried out in this study, the following conclusions are: The government internal control system has a positive effect on the performance of the South Bengkulu district government agency. This shows that the better the system of government internal control, the better the performance of local government agencies. A good internal control system in this study is only measured through indicators of the control environment and control activities.The application of the regional financial accounting information system has a positive effect on the performance of the South Bengkulu district government agency. The better the level of implementation of the regional financial accounting information system, the better the performance of local government agencies.

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