

THE ROLE OF ORGANIZATIONAL CULTURE MEDIATION ON THE EFFECT OF PERFORMANCE MANAGEMENT INFORMATION SYSTEM (SIMANJA) APPLICATION IMPLEMENTATION AND GOOD GOVERNANCE ON ORGANIZATIONAL PERFORMANCE AT THE ACEH CULTURE AND TOURISM OFFICE

Aprilizar, Faisal and *Iskandarsyah Madjid
Management Department, Universitas Syiah Kuala, Indonesia

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ABSTRACT

This study aims to test the effect of employee performance management information system (EP-MIS/SIMANJA) implementation and good governance on organizational performance with organizational culture as a mediator. The population was the employees at the Aceh Disbudpar as many as 191 people. This study took samples based on the census method, namely the number of samples was as much as the population. Data were collected relying on online questionnaire distribution, then the data were processed with SPSS software with the one-sample T-test method for descriptive testing, AMOS software based on the SEM method for direct effect verification testing, and Sobel Calculator for indirect effect verification testing. The result concludes that in Disbudpar Aceh, the EP-MIS Implementation, good governance, organizational culture, and organizational performance are running well, EP-MIS Implementation and good governance affect organizational culture, EP-MIS Implementation and good governance affect organizational performance, and Organizational culture mediates the EP-MIS Implementation and good governance effect on the organizational performance. The organizational culture in this study model contributes as a partial mediator. These findings also prove that the model for improving the performance of the Disbudpar Aceh is a function of improving the implementation of EP-MIS, improving Good Governance, and encouraging a more positive organizational culture.

Keyword: EP-MIS Implementation, Good Governance, Organizational Culture, Organizational Performance.

1. INTRODUCTION

The Aceh Culture and Tourism Office (Disbudpar Aceh) is one of the Aceh government agencies formed based on Aceh Governor Regulation Number 123 of 2016 which has the task of carrying out government and development affairs in the field of Islamic culture and tourism following statutory regulations. The Disbudpar Aceh performance based on the Performance Agreement in the 2018-2021 period is as follows:

Table 1. Disbudpar Aceh Performance Indicators Achievement of 2018

No.	Performance Indicator	Achievement		
		Target	Fulfilled	Deviation
1.	Preservation of Material and Intangible Cultural Heritage (Activities)	25	23	-2 (-8%)
2.	Domestic Tourist Visits (Person)	2,631,919	2,391,968	-239,951 (-9.12%)
3.	Foreign Tourist Visits (Person)	87,122	106,281	+19,159 (+21.99 %)
4.	Financial Realization (%)	100	73.19	-26.81%

Source: Disbudpar Aceh Performance Report, (2018)

Table 2. Disbudpar Aceh Performance Indicators Achievement of 2019

No.	Performance Indicator	Achievement		
		Target	Fulfilled	Deviation
1.	Improvement in preserving tangible and intangible cultural heritage	10%	20%	+10%
2.	Domestic Tourist Visits (Person)	2,895,111	2,529,879	-365,232 (-12.62%)
3.	Foreign Tourist Visits (Person)	95,834	107,037	11,203 (+11.69%)
4.	Financial Realization (%)	100	85.29	- 14.71%

Source: Disbudpar Aceh Performance Report, (2019)

Table 3. Disbudpar Aceh Performance Indicators Achievement of 2020

No.	Performance Indicator	Achievement		
		Target	Fulfilled	Deviation
1.	Improving the protection of cultural heritage in the form of materials and non-objects	1.16%	1.16%	0%
2.	Tourist visits (People)	3,786,169	1,357,485	-2,458,684 (-64.94%)
3.	Tourism sector contribution (Person)	823	8.14	-0.09%
4.	Financial Realization (%)	100	86.77	- 13.23%

Source: Disbudpar Aceh Performance Report, (2020)

Table 4. Disbudpar Aceh Performance Indicators Achievement of 2021

No	Performance Indicator	Achievement of Performance		
		Target	Fulfilled	Deviation
1	Percentage of increase in terms of preserved heritage in the form of material culture and non-	1,16%	0,36%	-0,8%
2	Tourist arrivals	3.619.043	1.459.986	-2.159.057 (-59,66%)
3	Tourism sector contribution (Person)	1,16	1,37	+0,21%
4	Financial Realization (%)	100%	79,61 %	- 20,39%

Source: Disbudpar Aceh Performance Report, (2021)

From Tables 1 to 4 it can be seen that the performance of Disbudpar Aceh has not been optimal and fluctuating which may be due to the conditions of the Covid 19 Pandemic that hit the world at the end of 2019. From the performance indicators, financial realization also looks to fluctuate and is still consistently below 90% which indicates that there is still the performance of Disbudpar Aceh has not been maximized in realizing its programs.

The Performance Report of the Disbudpar Aceh in Tables 1 to 4 only uses the dimensions of financial measurement and conformity of performance targets based on the Aceh Government's Regional Mid-term Development Plan (RPJMD). (Johannessen, Olaisen, & Olsen, 1999) stated that financial performance measurements can be manipulated and financial measures do not always represent actual performance. (Kaplan & Norton, 1996) say that the measurement of financial performance can only reflect the influence of past activities on organizational performance and can be misleading when the purpose of particular research is to predict future performance. Therefore it is necessary to measure the performance of an organization which is more comprehensive in describing the performance of an organization.

Employee performance issues have always been an interesting topic as long as organizations need to meet the needs of human life. Here there is usually always a discussion about how to improve performance so that in turn it improves organizational performance. The implementation of performance management has been shown to have a significant positive impact on improving organizational results (Sun & Ryzin, 2012).

(Pollitt, 2006) in (Hendi, Irawati, & Candradewini, 2019) shows that performance evaluation through performance management is widely accepted in various countries in the world with different variations. In this case, the Indonesian government has implemented a performance management system to improve employee performance through the implementation of Government Regulation (PP) No. 46 of 2011 concerning the Assessment of Civil Servant Performance Assessment. Based on this regulation, the performance management process carried out in the performance evaluation of civil servants begins with the planning stage and ends with providing recommendations on the results of the evaluation. The sequence of performance management actions will become a cycle of the evaluation period, and continue with the next evaluation.

To improve its performance, the Government of the Governor of Aceh has issued Pergub No. 58 (2018) concerning the government civil servant performance management within the Aceh government as a breakthrough in evaluating employee performance that is connected to a more sophisticated technology called the Performance Management Information System (EP-MIS) that is named as SIMANJA. The implementation of employee performance measurement using the

SIMANJA is one of the Aceh Government's efforts to increase accountability and transparency in the payment of Work Achievement Allowances (TPK) based on employee performance supported by accountable and accountable data.

In addition to the problem of employee performance, the Government of Aceh also faces issues regarding the lack of transparency and accountability in budget management, which results in budget managers in the Government of Aceh not daring to innovate and act aggressively. This is also one of the obstacles to employee performance in executing programs and activities that have been planned so it has an impact on decreasing organizational performance. Therefore, the application of an electronic system in the bureaucracy that is based on public policy aims to regulate and continue the quality of bureaucratic reform based on the principles of good governance to facilitate access to seeking information and to reduce the occurrence of corruption, collusion and nepotism practices within the bureaucracy. The implementation of the Performance Information System is one of the efforts of the Government of Aceh in realizing the spirit of good governance within the Government of Aceh.

According to the opinion expressed by (Tjahjono, 2006), the success of implementing a system designed to facilitate the implementation and monitoring of a work based on the principles of good governance is also determined by the organizational culture itself. Organizational culture is often interpreted as the belief of all members of the organization in a value system that is continuously implemented, updated, and researched, is useful as a reinforcement system, and can be used as a guideline for organizational behavior to achieve goal-setting. A rapidly growing culture stimulates the organization to develop better. In addition, the challenge is quite complex changing the old organizational culture which no longer follows the current organizational cultural values, due to the voluntary desire of all employees and labor participation. A person does not change of his own accord only on command but only when he voluntarily and consciously wishes so.

Previous research conducted by (Yusniar, 2016) found that organizational culture has an impact on employee performance, increasing productivity and organizational performance. Meanwhile, (Sobihah & Lukman, 2015) shows that organizational culture can also affect the performance of an organization indirectly (mediation). Therefore, researchers are interested in exploring more about how organizational culture influences organizational performance in the Disbudpar Aceh, both directly and indirectly.

2.LITERATURE

Performance Management Information System

The Regulation issued by the Governor of Aceh no. 58 of 2018 concerning Performance Governance of Aceh Provincial Government Apparatuses (Article 1) states Performance Management Information System is a web-based information system application software that functions as a tool to supervise, control, and evaluate performance management effectively, efficiently and transparently. With the SIMANJA application, it is hoped that the one-stop service concept of personnel management can be developed using information technology.

The purpose of implementing this Performance Management Information System is to facilitate effective, efficient, and transparent monitoring, control, and evaluation of performance management as well as to measure the performance of civil servants and reward for fair performance (TPK) following the principles of accountability and transparency in evaluating the

performance of civil servants. The SIMANJA indicators according to Aceh Governor Regulation (PerGub Aceh) No. 58 of 2018, namely on the dimensions of employee attendance levels, such as attendance, timeliness of arrival, and delays in returning.

Good Governance

Good (Government) Governance according to Law no. 28 (1999) is the management of government based on the general principle of good governance, namely the principle that pays attention to decency, propriety, and legal norms for the bureaucracy that is far from corruption, conspiracy, and nepotism. Furthermore, Government Regulation Number 101 of 2000 provides a more detailed understanding of good governance, namely government that develops and establishes professionalism, accountability, transparency, excellent service, democracy, efficiency, effectiveness, and rule of law and is acceptable to society. As for the measurement of good governance according to Law no. 32 of 2004, namely the principles of legal certainty, orderly administration of the state, public interest, transparency, proportionality, professionalism, accountability, and effectiveness.

Organizational Culture

(Robbins, Coulter, & Cenzo, 2019) expressed their opinion regarding organizational culture as a method used by each member of the organization to differentiate one organization from another. Where according to him organizational culture has several indicators such as likes to innovate and courage to take risks; attention to detail; always oriented towards results, people, and groups, courage/aggressiveness, and stability. The measurements according to (Robbins et al., 2019), such as attention to detail, innovation, team orientation, tasks, and aggressiveness.

Organizational Performance

The Balance Score Card (BSC) is a system used to measure comprehensive performance by measuring the financial and non-financial performance of an organization (Nuryaman & Saudi, 2018). Furthermore, (Setiawan & Avrilivanni, 2020) say that the Balanced Scorecard is a method for measuring organizational performance by assessing financial and non-financial performance that has been integrated with the principles of good corporate governance.

(Nuryaman & Saudi, 2018) in their research also said that the application of BSC in the public sector including the government requires some changes because this sector organization and the business world have visions and missions that are not in line. One of the most important stakeholders in the public sector is society and certain groups, while the most important stakeholders in the business are consumers and stakeholders. The government is tasked with providing services and value to the public and taxpayers. Therefore, the government's development program must provide results that are following the needs of the community. The dimensions and indicators are the growth and learning perspective (employee capabilities, information system capabilities, and employee motivation and empowerment), the internal business process perspective (facilities and infrastructure, internal processes, and job satisfaction), the customer satisfaction perspective (physical form, reliability, responsiveness, assurance, and empathy), and a financial perspective (budget realization and budget efficiency).

Research Model and Hypothesis

The model and the hypothesis formulated are figured below.

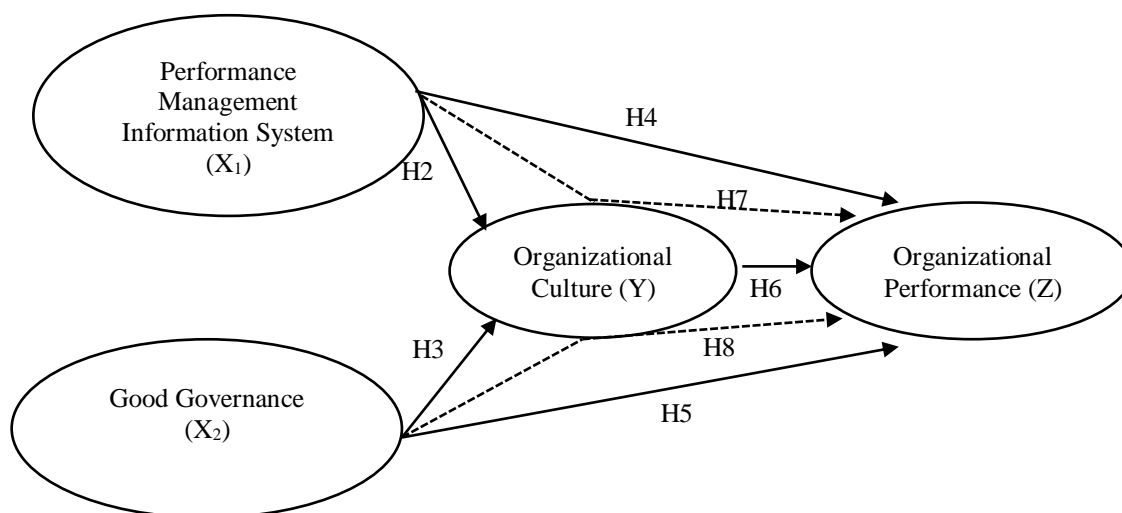


Figure 1. Influence Between Variables

A. Descriptive Hypothesis

H₁: EP-MIS Implementation, Good Order Management, Organizational Culture, and Organizational Performance are good.

B. Hypothesis Verification

H₂: EP-MIS influences Organizational culture.

H₃: Good Governance influences Organizational Culture.

H₄: EP-MIS Implementation influences Organizational Performance.

H₅: Good governance influences performance.

H₆: Culture influences Organizational Performance

H₇: EP-MIS implementation influences Organizational performance through organizational culture.

H₈: Good governance influences organizational performance through organizational culture.

Novelty

Research on the variables of the Management Information System regarding employee performance, Good Governance, Organizational Culture, and Organizational Performance has indeed been widely researched in different studies, but these variables have never been studied in the same research. The combination of these variables is the novelty of this research.

The Organizational Culture variable that the authors include in the research is between the effect of EP-MIS implementation and Good Governance on Organizational Performance to bridge the gap between the two due to research that proves that it does not always have a positive and significant effect but also vice versa.

Previous research by (Sugiani, Hudayah, & Gani, 2018) stated that the performance appraisal system had a significant positive impact on non-salary and benefit deductions, while the

performance appraisal system had a positive but no significant impact on performance. In addition, (Herawati, Tan, Lubis, & Hidayat, 2021) show that organizational performance is influenced by motivation, employee competence, environmental performance, and employee performance, at UPTD BPSMB, Jambi Province. This proves that one factor that influences organizational performance is employee performance (Tangkilisan, 2005).

(Suprianto, 2014) shows that the implementation of good governance has a significant positive effect on organizational performance, while the use of information technology does not have a significant effect on organizational performance. Based on (Sobihah & Lukman, 2015) regarding the mediating effect of organizational culture on the application of hotel information systems (E-Commerce), shows that there is an influence between organizational culture and E-Commerce adoption and hotel performance. On the other hand, the implementation of good governance is also influenced by the organizational culture itself based on research by (Bismantara & Wirakusuma, 2019) at the DPMPTSP office in Denpasar City which states that the principles of Good Governance have a positive impact on employee performance and organizational culture influences Good Governance on performance owned by employees.

Based on the findings of previous research, the authors try to use the Organizational Culture variable as a mediating variable to see the EP-MIS implementation and Good Governance role in the Organizational Performance at the Disbudpar Aceh. This fact encourages the existence of research novelty in this study compared to previous studies.

3.METHOD

This survey was conducted at the Disbudpar Aceh and the variables used as objects were the EP-MIS implementation (X₁) and Good Governance (X₂), Organizational Culture (Y), and Organizational Performance (Z₀). The population was the employees at the Aceh Disbudpar as many as 191 people. This study took samples based on the census method, namely the number of samples was as much as the population. Data were collected relying on online questionnaire distribution, then the data were processed with SPSS software with the one-sample T-test method for descriptive testing (H1), AMOS software based on the SEM method for direct effect verification testing (H2, H3, H4, H5, and H6), and Sobel Calculator for indirect effect verification testing (H7 and H8). The results will describe the role of predictors in changing organizational performance.

4.RESULTS

Descriptive Test of All Variables (H1)

The Descriptive test result is mentioned below.

Table 5. Descriptive test

	Test Value = 3.41					
	T	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
EP-MIS Implementation	26,147	190	,000	,71157	,6579	,7653

Good Governance	18,911	190	,000	,59754	,5352	,6599
Organizational Culture	30,077	190	,000	,88738	,8292	,9456
Organizational Performance	28,060	190	,000	,74251	,6903	,7947

The table above reveals the significance level with an alpha of 5% is all below 0.05 so it concludes all the variables in this study are the EP-MIS Implementation, Good Governance, Organizational Culture, and Organizational Performance have been going well. Thus it accepts H1.

Direct Effect Test (H2, H3, H4, H5, and H6)

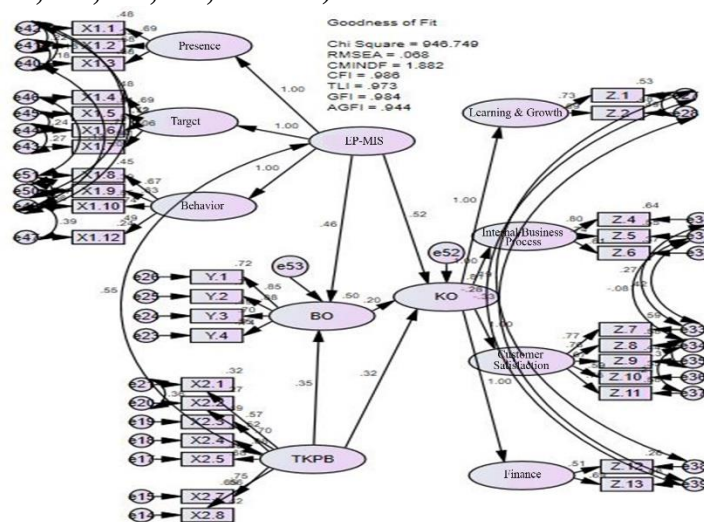


Figure 2. Structural Model

The structural test provides the direct hypothesis test results are explained below.

Table 6. Regression

Endogen Variabel		Eksogen Variabel	Estimate		S.E.	C.R.	P
			Std.	Unstd.			
Organizational_Culture	<---	EP-MIS	,456	.521	.102	5.090	***
Organizational_Culture	<---	Good_Governance	,347	.303	.079	3.815	***
Organizational_Performance	<---	EP-MIS	,523	.576	.082	7.000	***
Organizational_Performance	<---	Good Governance	,322	.270	.060	4.500	***
Organizational_Performance	<---	Organizational_Culture	,196	.189	.070	2.715	.007

Table 6 provides the formulation of the equation:

Organizational Culture = 0.456 EP-MIS + 0.347 Good Governance

Organizational Performance = 0.523 EP-MIS + 0.322 Good Governance + 0.196 Organizational Culture

The table is explained below:

EP-MIS Implementation on Organizational Culture (H2)

The EP-MIS implementation effect test on organizational culture provides a Critical Ratio (CR) value of 5.090 with a significance level (p) of 0.000. The coefficient is 0.456 or 45.6%. This proves EP-MIS implementation influences organizational culture, meaning that a better EP-MIS Implementation can shape a more positive organizational culture.

This result is following the previous findings as well. Ramadhan and Fachruddin (2017) show that organizational factors which include culture influence the development of information systems. Meanwhile, the results of research conducted by (Jirachiefpattana, County, Dillon, & Lai, 1997) in (Carolina, 2014) explain how culture influences the development of effective information systems. The influence of this culture can be seen in the objectives, the characteristics of the development team structure, the development environment, and the methods used to determine information needs.

(Ramadhan & Fachruddin, 2017) provides a comprehensive framework for explaining how the fit between organizational culture and types of information systems. It can be used by managers to create an appropriate organizational culture that fits a specific use of information systems. The main contribution of this framework is to describe the influence of organizational culture on the effectiveness of information systems. Organizational culture has a significant bearing on the development and operation of information systems (Stair, 1992). (Kendall & Kendall, 2013) say that culture is one of the determining variables regarding individuals who use the information and its systems.

Good Governance on Organizational Culture (H3)

The Good Governance effect test on Organizational Culture produces CR 3.815 with p 0.000. The coefficient is 0.347 or 34.7%. This explains that good governance affects organizational culture, meaning the better the Governance, the more positive the organizational culture.

The successful implementation of good governance is influenced by factors within and outside the organization. One of the internal factors that influence the successful application of good management principles is organizational culture (Giantari & Riana, 2017). According to (Moeljono, 2003), good organizational culture determines the success of good governance.

The successful implementation of Good Governance is not possible without the support of organizational culture, leadership style, organizational commitment, and internal control within the organization. Regarding the role of organizational culture and Good Governance in improving performance, the essence of good governance lies in the culture itself, therefore in its implementation, it is necessary to study the capabilities and conditions of the organizational culture. To improve competitiveness, things must be carried out continuously and in these conditions, a conducive organizational culture is important for the implementation of good governance (Wiratno, Pratiwi, & Nurkhikmah, 2011).

EP-MIS Implementation on Organizational Performance (H4)

The EP-MIS implementation influence test on organizational performance produces CR 3.296 with p 0.000. The coefficient is 0.255 or 25.5%. This proves EP-MIS implementation influences Organizational Performance, meaning a better EP-MIS Implementation can improve overall organizational performance.

(Nurhayati, 2017) and (Mukti, Setyanti, & Farida, 2019) show that e-performance-based performance appraisal can improve employee performance. Furthermore, Syafrina (2015) proves that there is a strong link between the application of information system applications on the performance of Surabaya City employees.

Good Governance on Organizational Performance (H5)

The Good Governance influence test on Organizational Performance produces CR 4.500 with p 0.000. The coefficient is 0.322 or 32.2%. This explains Good Governance affects Organizational Performance, meaning the better the Governance, the higher the organizational performance.

(Supriadi, Herawati, & Adiputra, 2014) and (Azlina & Amelia, 2014) concluded that there is an influence of good governance variables on organizational performance. Researches by (Sulaiman et al., 2019) and (Suprianto, 2014) are also in line with this study stating that the Implementation of Good Governance has a significant positive effect on employee and organizational performance.

Organizational Culture on Organizational Performance (H6)

The organizational culture influence test on organizational performance produces CR 4.277 with p 0.000. The coefficient is 0.286 or 28.6%. This figures organizational culture affects organizational performance, meaning the more positive the organizational culture, the higher the performance.

This research is following some previous research. (Shahzad, 2014), and (Yusniar, 2016) prove culture has a role in organizational effectiveness and individual responses.

Indirect Effect Test (H7 and H8)

Organizational Culture Mediates the EP-MIS implementation effect on Organizational Performance (H7)

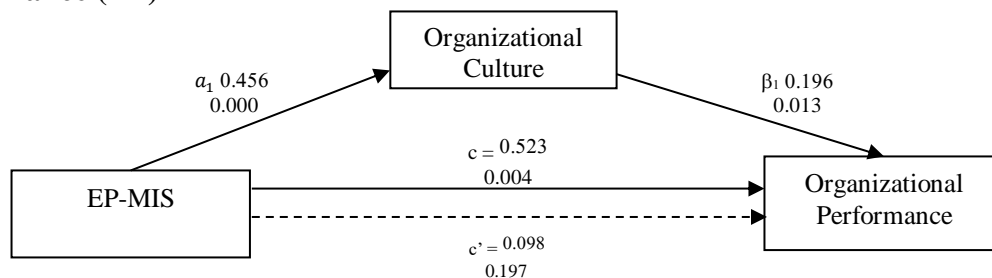


Figure 3. EP-MIS Implementation Role in Organizational Performance Through Organizational Culture

The H7 model uses organizational culture as the mediator. The z-value test is:

$$Z = \frac{a1b1}{\sqrt{(b1^2 SEa1^2) + (a1^2 SEb1^2)}}$$

$$Z = 2.034$$

The Sobel test according to the H7 (indirect effect) test is as follows:

Input:	Test statistic:	Std. Error:	p-value:
a 0.521	Sobel test: 1.28823803	0.04125169	0.19766312
b 0.102	Aroian test: 1.22669447	0.0433213	0.21993745
s _a 0.189	Goodman test: 1.360083	0.03907262	0.17380366
s _b 0.070	Reset all	Calculate	

Figure 4. H7 Test Result

The test provides z 1,28<1,96. This means the mediating role possessed by organizational culture is as a partial mediator, which implies that EP-MIS Implementation can be both directly or indirectly thru organizational culture influencing the organizational performance.

The mediation coefficient of organizational culture effect on the EP-MIS implementation effect on organizational performance can be seen directly from the AMOS output in the Appendix Table of Standardized Indirect Effects, namely 0.098. This explains the EP-MIS Implementation effect on organizational performance is partially mediated by organizational culture 9.8%.

Organizational Culture Mediates the Good Governance Role in Organizational Performance (H8)

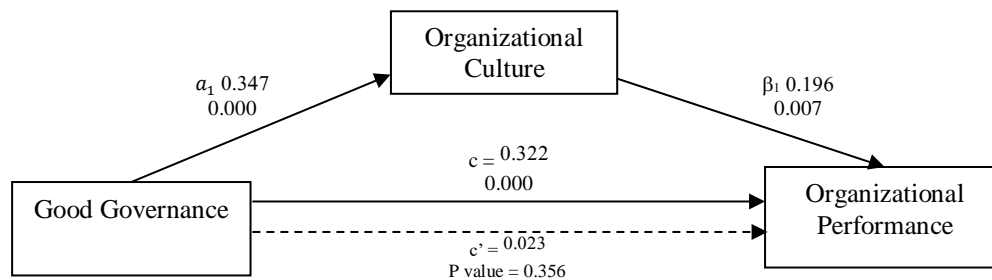


Figure 5. Good Governance Role in Organizational Performance Through Organizational Culture

The H8 model also uses organizational culture as the mediator. The z-value test is :

$$Z = \frac{a1b1}{\sqrt{(b1^2 SEa1^2) + (a1^2 SEb1^2)}}$$

$$Z = 2.030$$

The Sobel test according to the H8 (indirect effect) test is as follows:

Input:		Test statistic:	Std. Error:	p-value:
a	0.303	Sobel test: 0.92284146	0.02593837	0.35608983
b	0.079	Aroian test: 0.82208151	0.02911755	0.41103051
s _a	0.189	Goodman test: 1.07289476	0.02231067	0.28331834
s _b	0.070	Reset all	Calculate	

Figure 6. H8 Test Result

The test found $z = 0.92 < 1.96$. This reveals the mediating role possessed by organizational culture as a partial mediator, which implies that Good governance can be both directly or indirectly through organizational culture influencing organizational performance. The coefficient of organizational culture mediation on the Good Governance on organizational performance can be seen directly from the AMOS output, namely 0.023 (2.3%).

5. CONCLUSION

The result concludes that in the Disbudpar Aceh the EP-MIS Implementation, good governance, organizational culture, and organizational performance are running well, EP-MIS Implementation and good governance affect organizational culture, EP-MIS Implementation and good governance affect organizational performance, and Organizational culture mediates the EP-MIS Implementation and good governance effect on the organizational performance. The organizational culture in this study model contributes as a partial mediator. These findings also prove that the model for improving organizational performance (at the Disbudpar Aceh) is a function of improving the implementation of EP-MIS, improving Good Governance, and encouraging a more positive organizational culture. This tested model can contribute as a reference for further research for researchers who wish to develop further models. Especially for practitioners, especially leaders in the research subject, namely the Disbudpar Aceh, the predictor findings described above can be used as a basis for preparing the Disbudpar Aceh strategy in the future. Several recommendations for the Disbudpar Aceh's leaders were successfully mapped based on the survey data collection, as follows.

1. To improve employee discipline behavior, leaders can take several steps, namely by creating a comfortable and conducive work environment, listening to the ideas and opinions of employees, carrying out intense counseling to understand the difficulties experienced by employees, implementing rewards and punishment in a balanced manner and holding friendly events with employees outside working hours, as well as monitoring and evaluating employee performance.
2. To improve employee cooperation, several steps can be taken, namely by building an inclusive and diverse work team, assigning clear tasks and responsibilities, building team trust, and providing opportunities for decision-making.
3. To realize programs and activities they should always refer to the vision and mission that has been set. The vision and mission of the Disbudpar Aceh should be a reference in planning programs and activities to be carried out. To avoid employee dissatisfaction with the placement of positions, the leadership always informs straightforwardly and transparently regarding equal opportunities for anyone who meets the criteria to occupy a certain position.

4. The expenditure of the Disbudpar Aceh can be carried out efficiently which can be achieved by rearranging the budget to be issued based on valid data and always evaluating the implementation of programs and activities carried out by the Disbudpar Aceh.
5. Every program and activity must be planned with full accuracy before it is budgeted. All aspects must be included, including the impact on society so that the main objectives of the implementation of these activities can be realized.
6. Leaders need to set better work culture that is innovative, aggressive, passionate, and competitive, this can be done by giving rewards and recognition to every employee who excels and continues to help increase work motivation for employees who are still not productive.
7. Leaders need to always provide opportunities for employees to provide creative and innovative ideas in the successful implementation of programs and activities to be carried out.

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