

The Effect of Internal Control, Implementation of Good Governance, and Organizational Commitment on Employee Performance (Study at the Jambi Province Industry and Trade Office)

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ABSTRACT

This study aims to determine the effect of the application of internal control, good governance, and organizational commitment to on employee performance at the Department of Industry and Trade of Jambi Province. The type of research used in this study is a type of quantitative research. The data used is primary data in the form of a research questionnaire. The population in this study were employees who worked at the Industry and Trade Office of Jambi Province. This study used a purposive sampling technique. The results of the questionnaire data were analyzed and processed using the WarpPLS 7.0 application. The results of this study each variable has an influence on employee performance. This study uses the warp pls 7.0 application as a tool for processing data. while previous studies used SPSS to process data.

Keywords: internal control, good governance, organizational commitment, employee performance

INTRODUCTION

In Indonesia, the public sector has a number of problems that are so diverse that they make people anxious, especially regarding public services. Based on news in online media, including; www.kompas.tv.com, people expect that good service will also have a good impact on their welfare. This condition includes the core problem in every non-profit organization or a country that can be said to be a local government. Therefore, the lack of public trust in local government agencies is related to their unsatisfactory performance.

According to the Minister of Finance Sri Mulyani in the online media news www.cnnindonesia.com, the emergence of very diverse interests, namely political interests, working outside of authority, KKN (Corruption, Collusion and Nepotism), and wasting funds by certain irresponsible individuals . For this reason, the central government will make guidelines so that local governments can spend their budgets in a simpler, integrated and transparent way to the public (Mulyani, 2021).

In realizing good Human Resources (HR), the government must create good governance. The old governance structure in government is no longer in accordance with the current societal order. The existence of public pressure on the government to carry out good governance must be addressed by the government by carrying out several transformations that lead to the realization of the implementation of Human Resources (HR) with good governance, internal control, and

organizational commitment.

Good employee performance will make the organization more structured and organized so that everyone involved in the organization works according to their maximum capacity and does not give rise to fraud. The organizational performance function of employees also has an important influence in assessing the accountability and transparency of local governments in managing regional financial administration (Pangestika, 2016). In this case, it is not only good governance that has an important influence in an organization, but the implementation of internal control and organizational commitment that supports employee performance.

Internal control is a series of policies and procedures to protect the assets or assets of the organization from any misuse, ensure the availability of accurate agency accounting information, and ensure that all rules and legal or statutory provisions and policies from management have been complied with and implemented properly by all employees. in the organization.

According to the Government Regulation of the Republic of Indonesia Number 60 of 2008 concerning the Government Internal Control System which states that the Government Internal Control System (SPIP) is an internal control system that is implemented widely within the government, both central government and regional government.

Factors that influence employee performance are not only internal control, but good corporate governance which is often called good governance. Governance or often referred to as government can be said to be good if public resources, Human Resources (HR), and public affairs are managed effectively and efficiently and are participatory (Rahman & Rachman, 2021).

In this case, the success of good and optimal good governance can be seen from organizational commitment. According to Haura (2019), commitment is a very important factor to support the implementation of good governance, because high commitment can produce competent performance, and of course activities will run well and be under control. According to Meutia et al. (2019), organizational commitment is one of the factors that can influence employee performance.

Accountability report on government performance which is one of the principles of the implementation of good governance as a form of accountability for the implementation of tasks and functions entrusted to each government agency for the use of the budget. In preparing performance reports, the most important thing to do is measurement and evaluation of performance as well as adequate disclosure of the results of the analysis of performance measurement contained in Permenpan No. 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting, and Procedures for Reviewing Government Agency Performance Reports.

The Jambi Province Department of Industry and Trade in evaluating performance gains uses an ordinal scale as a benchmark for the success or failure of activities that have been implemented. The following is a performance measurement framework table:

Table 1. Performance Measurement Framework

Target Achievement Percentage	Criteria
>100%	Very good
90 % - 99.99 %	Good
70 % - 89.99 %	Pretty good
50 % - 69.99 %	Not good
< 49.99 %	Not good

Source: LKJ data from the Industry and Trade Office of Jambi Province

In measuring the level of performance achievement of the Jambi Province Department of Industry and Trade in 2018, it can be done by comparing the target with the realization of each performance indicator. The results of this comparison will be obtained through target achievement. Below, the details of the level of achievement for each of the Target Performance Indicators are as follows.

Table 2. Measuring the Achievement of Key Performance Indicators in 2018

No	Performance Indicator	Realization Achievements in 2017	2018 year			Criteria
			Target	Realization	%	
Increasing the quality of the organization's external and internal service performance						
1	SAKIP value	B	B	BB	>100	Very good
2	Value of SMEs	67.66	75.40	71.05	94.23	Good

Source: 2018 LKJ data, Jambi Province Department of Industry and Trade

From the table above, in accordance with the recapitulation data on strategic target performance achievements in the 2018 fiscal year performance report, the Jambi Province Department of Industry and Trade obtained strategic target measurement results which were in the "Very Good" criteria with an overall percentage of 120.47%.

Table 3. Measurement of Achievements of Main Performance Indicators in 2019

No	Performance Indicator	Realization Achievements in 2017	2019 year			Criteria
			Target	Realization	%	
Increasing the quality of the organization's external and internal service performance						
1	SAKIP value	B	BB	B	<100	Pretty good
2	Value of SMEs	71.05	75.60	71.95	100.4	Very good

Source: 2019 LKJ data, Jambi Province Department of Industry and Trade

From the table above, based on 2019 LKJ data from the Jambi Province Department of Industry and Trade, there has been a decrease in the SAKIP (Government Agency Performance Accountability System) score criteria. The performance report for the 2019 fiscal year is in the "Good Enough" criteria with an overall percentage of 79.44%.

It was carried out through preliminary observations, namely when carrying out internship activities at the Jambi Provincial Office of Industry and Trade. There are irregularities that occur in several local government officials at the Department of Industry and Trade of Jambi Province related to the implementation and application of the principles of good governance, internal control and organizational commitment that are not yet optimal and optimal in carrying out their performance accountability to the community, so this has an impact on The quality of performance of regional government employees at the Jambi Province Department of Industry and Trade still needs to be improved so that next year the criteria will be good or very good.

THEORETICAL BASIS

Agency Theory (Agency Theory)

The theory in this research uses Agency Theory. Public sector organizations emerged on the basis of agency theory. There is an agency theory that uses the principal-agent model. In this case, the employee (agent) has responsibility to the community through the performance implemented and there is a government agency (principal). Employee performance is assessed as an obligation in regional government and non-government agencies.

Performance Theory (Performance Theory)

Performance is the basic foundation in achieving the success of an organization. The existence of performance greatly affects the organization in the future. Performance theory explains a person's behavior related to their work (Rusdi, 2017). Performance is also driven by several factors, both internal and external factors. The existence of these factors can affect performance in a government or non-government agency.

Employee Performance

Employee performance is the work result that has been achieved by a group of employees in accordance with their duties and obligations. Performance is a measure of achievement or results in managing and running an organization related to everything that is being carried out by government organizations within the specified time. (Sarmigi & Maryanto, 2020). Performance is a description of the level of achievement of the implementation of an activity within an organization. Employee performance has an important influence because they contribute to the organization. The higher the performance of employees, the easier it is for organizational goals to be achieved. If employee performance is lower, then planned activities cannot run well and it will be difficult to achieve the expected goals (Hermanto, 2018).

Local government

Law Number 23 of 2014 explains the meaning of regional government, namely regional heads as elements of regional government administration who lead the implementation of government affairs which fall under the authority of autonomous regions. Regional government is the administration of government affairs by regional governments and regional people's

representative councils according to the principle of autonomy and assistance duties with the principle of the widest possible autonomy within the system and principles of the Unitary State of the Republic of Indonesia (Setiawan, 2018:48).

Internal control

Internal control is a process that has the impact of providing confidence that organizational goals can be achieved through operational efficiency and effectiveness, presentation of reliable financial reports, compliance with applicable laws and regulations (Rahman & Rachman, 2021).

Explanation of theory here Financial Accounting Standards SA 315.4 (c) in Jusuf's book (2014), can define internal control as a process designed, implemented and maintained by those responsible for governance, management and other personnel to provide adequate assurance regarding the achievement of the entity's objectives relating to the reliability of financial reporting, efficiency and effectiveness of operations, and compliance with laws and regulations.

Good governance

Good governance are the principles that underlie processes and mechanisms in managing companies based on laws and regulations and ethics (Sudarmanto, 2021:6). Good governance can be interpreted simply as a form of governance in the use of economic, political and administrative authority in managing all state affairs at every level. It can be concluded that good governance is defined as a form of governance in the use of economic, political and administrative authority in managing all state affairs at every level. There are five principles of good corporate governance, namely, transparency, accountability, responsibility, independence, justice.

Organizational Commitment

According to (Hermanto, 2018), explains that the definition of organizational commitment, namely, organizational commitment is a strong desire of employees to maintain their position as members of the organization where they work, have a desire to try to be part of the organization, and belief in accepting the values and goals that exist within the organization.

From the explanation above, it can be concluded that organizational commitment is a form of interpersonal association with the organization, the individual has a sense of belonging to the organization at work, proven by great confidence and support for the values provided, and the goals to be achieved by the organization.

Hypothesis Development

Effect of Internal Control on Employee Performance

Internal control is a series of policies and procedures with the aim of protecting an organization's assets or property from any misuse, ensuring the availability of accurate agency accounting information and ensuring that all legal regulations and provisions or laws and policies have been complied with and implemented properly by all employees in the organization. Rahman and Rachman (2021) states that the function of internal control is to ensure that employee performance is more orderly, controlled and able to carry out good work practices. By having good and well-managed internal controls, the government can produce high quality financial reports. Internal control is one of the things that has an influence on the quality of financial reports. Based on the explanation above, a hypothesis formulation can be obtained:

H₁: Internal control influences the performance of Regional Government employees at the

Jambi Province Industry and Trade Service.

The Effect of Implementing Good Governance on Employee Performance

Good corporate governance is a system of government governance that is considered good by considering certain indicators. Usually the indicators seen in government performance are transparency, accountability, responsiveness, effectiveness and efficiency, and participation. This indicator is usually used in governments and companies. Sudarmanto (2021) stated that good governance plays a role in measuring the performance of government employees, including employees in the regional government finance sector, in order to create community welfare in public services. Based on the explanation above, a hypothesis formulation can be obtained:

H₂: The implementation of Good Governance affects the performance of Regional Government employees at the Industry and Trade Office of Jambi Province.

The Effect of Organizational Commitment on Employee Performance

Organizational commitment is one of the factors that can affect employee performance. According to Meutia et al. (2019) Organizational commitment is a need for someone who has a relatively strong will to retain members in the organization and is willing to work hard to achieve organizational goals. Commitment is a very important factor to support the implementation of good governance, because high commitment can produce competent performance and of course activities will run well and be under control.

H₃: Organizational commitment influences the performance of Regional Government employees at the Industry and Trade Office of Jambi Province.

RESEARCH METHODS

Types and Sources of Research Data

The type and source of data for this research is primary data. In this research, the main data obtained from the results of the questionnaire are the answers to the questionnaire which describe the influence of internal control, good governance principles and organizational commitment as well as the performance of regional government employees. The population in this study were employees of the Jambi Province Department of Industry and Trade, totaling 61 permanent employees. In this research, the sampling technique used the purposive sampling method. The purposive sampling method was used because not all samples had the criteria determined by the researcher.

Methods of Analysis and Research Hypotheses

In this study using the PLS "Partial Least Square" basis, using WarpPLS 7.0 software was carried out to complete the SEM (Structural Equation Modeling) method which can be carried out to solve research problems that are well processed and can test and develop causality or theory. The use of PLS SEM aims to analyze several latent variables that can be seen with the path. PLS consists of several tests, namely outer model tests, inner models, and hypothesis testing techniques (Sholihin & Ratmono, 2021).

Operational Research Variables

1. Internal Control (X1)

Internal control is a form of control which can be obtained from a coordinated structure that is useful for leaders to prepare their financial reports more carefully, prevent fraud within the organization, and secure organizational assets (Soleman, 2017). The indicators associated with the variable X1 are as follows:

1. Control environment
2. Risk assessment
3. Control activities
4. Information and communication
5. Monitoring

2. Good governance(X2)

Good governance is a form, process, and set of rules that control the relationship between shareholders (stockholders), the board of commissioners, the board of directors to achieve organizational goals (Susetyo & Ramdani, 2020). The indicators associated with the variable X2 are as follows:

1. Transparency
2. Accountability
3. Independence
4. Accountability
5. Fairness

3. Organizational Commitment (X3)

Organizational commitment is a strong desire possessed by employees to maintain their position as members of the organization where they work, have a desire to try to be part of the organization, and belief in accepting the values and goals that exist within the organization. (Hermanto, 2018). The indicators associated with the variable X3 are as follows:

1. Responsibility
2. Consequential
3. Honest
4. Consistent

4. Employee Performance (Y)

Performance is a condition that must be known and informed to certain parties to determine the level of achievement of an agency's results related to the vision achieved by an organization and to know the positive and negative impacts of an operational policy that has been taken (Mulyawan, 2015: 208). The indicators associated with variable Y are as follows:

1. Work quality
2. Quantity
3. Implementation of Tasks
4. Responsibility

RESULTS AND DISCUSSION

Research result

Descriptive statistics

Descriptive statistics can be used to measure and see trends in respondents' responses to each indicator. The descriptive statistics used in this study use the mean, median, mode, standard deviation, minimum and maximum and are processed using Microsoft Excel. The

following are the results of descriptive statistical testing.

Table 4. Descriptive Statistics

Variable Items	N	Mean	Median	Mode	Std. Deviation	Min	Max
Internal control	43	50,925	51,000	50,000	2,556	44,000	56,000
Good governance	43	58,775	58,000	58,000	2,032	55,000	64,000
Organizational Commitment	43	37,900	38,000	39,000	1,851	34,000	41,000
Employee Performance	43	35,150	35,000	35,000	1.312	32,000	37,000

Source: Data processed by researchers, 2023

Table 4 explains that the amount of research data (N) is 43 respondent data. Internal control variables have an average value of 50.925, a median value of 51.000, a mode value of 50.000, with a standard deviation of 2.556, a minimum value of 44.000, and a maximum value of 56.000. The good governance variable has an average value of 58.775, a median and mode value of 58.000 with a standard deviation of 2.032, a minimum value of 55.000 and a maximum value of 64.000. The organizational commitment variable has an average value of 37.900, a median value of 38.000, a mode value of 39.000, with a standard deviation of 1.851, a minimum value of 34.000, a maximum value of 41.000. The employee performance variable has an average value of 35.150, a median and mode value of 35.000, with a standard deviation of 1.312, a minimum value of 32.000 and a maximum value of 37.000.

Measurement Model Testing (Outer Model)

1. Instrument Validity Test

Figure 1. Loading and Cross-Loading Values

	X1	X2	X3	Y	Type (as defined)	SE	P value
X1.1	(0.908)	0.609	-0.110	-0.215	Reflective	0.105	<0.001
X1.2	(0.795)	0.216	-0.189	-0.303	Reflective	0.110	<0.001
X1.3	(0.899)	0.549	-0.181	-0.164	Reflective	0.105	<0.001
X1.4	(0.927)	0.335	0.039	-0.416	Reflective	0.104	<0.001
X1.5	(0.893)	-0.517	0.239	0.347	Reflective	0.105	<0.001
X1.6	(0.863)	-0.582	0.452	0.197	Reflective	0.107	<0.001
X1.7	(0.870)	-0.039	-0.207	-0.190	Reflective	0.106	<0.001
X1.8	(0.876)	-0.158	0.159	-0.353	Reflective	0.106	<0.001
X1.9	(0.851)	-0.259	-0.067	0.796	Reflective	0.107	<0.001
X1.10	(0.836)	0.177	-0.426	0.064	Reflective	0.108	<0.001
X1.11	(0.853)	0.359	-0.007	-0.139	Reflective	0.107	<0.001
X1.12	(0.889)	-0.705	0.262	0.398	Reflective	0.105	<0.001
X2.1	-0.321	(0.832)	0.184	-0.544	Reflective	0.108	<0.001
X2.2	0.682	(0.917)	-0.019	-0.339	Reflective	0.104	<0.001
X2.3	0.018	(0.957)	0.114	-0.376	Reflective	0.103	<0.001
X2.4	0.407	(0.919)	-0.239	-0.088	Reflective	0.104	<0.001
X2.5	-0.131	(0.886)	-0.286	0.640	Reflective	0.106	<0.001
X2.6	0.111	(0.885)	-0.124	-0.165	Reflective	0.106	<0.001
X2.7	0.088	(0.751)	-0.217	0.837	Reflective	0.112	<0.001
X2.8	0.103	(0.860)	0.379	0.377	Reflective	0.107	<0.001
X2.9	0.033	(0.948)	0.013	-0.261	Reflective	0.103	<0.001
X2.10	-0.380	(0.878)	-0.186	-0.246	Reflective	0.106	<0.001
X2.11	0.100	(0.812)	0.492	0.145	Reflective	0.109	<0.001
X2.12	-0.321	(0.886)	-0.112	-0.159	Reflective	0.106	<0.001

X2.13	-0.179	(0.817)	0.273	0.400	Reflective	0.109	<0.001
X2.14	-0.246	(0.954)	-0.209	-0.009	Reflective	0.103	<0.001
X3.1	-0.003	0.306	(0.909)	0.384	Reflective	0.105	<0.001
X3.2	-0.019	0.345	(0.918)	0.264	Reflective	0.104	<0.001
X3.3	-0.288	0.531	(0.892)	0.648	Reflective	0.105	<0.001
X3.4	-0.165	-0.086	(0.897)	-0.424	Reflective	0.105	<0.001
X3.5	-0.150	-0.253	(0.926)	0.000	Reflective	0.104	<0.001
X3.6	-0.301	0.567	(0.898)	0.523	Reflective	0.105	<0.001
X3.7	0.287	-0.451	(0.896)	-0.734	Reflective	0.105	<0.001
X3.8	0.222	-0.095	(0.911)	-0.598	Reflective	0.105	<0.001
X3.9	0.442	-0.915	(0.848)	-0.067	Reflective	0.107	<0.001
Y1	0.062	-0.193	-0.464	(0.870)	Reflective	0.106	<0.001
Y2	-0.022	0.325	0.295	(0.912)	Reflective	0.104	<0.001
Y3	-0.363	0.002	-0.028	(0.910)	Reflective	0.105	<0.001
Y4	0.062	-0.193	-0.464	(0.870)	Reflective	0.106	<0.001
Y5	-0.252	-0.209	-0.051	(0.875)	Reflective	0.106	<0.001
Y6	0.256	0.107	0.514	(0.905)	Reflective	0.105	<0.001
Y7	0.415	0.364	-0.010	(0.802)	Reflective	0.109	<0.001
Y8	-0.115	-0.188	0.166	(0.898)	Reflective	0.105	<0.001

Source: Data processed with WarpPLS 7.0

Convergent validity is determined from the loading value with the indicator value being >0.70. The questionnaire that has been distributed can then be processed using WarpPLS 7.0 and produce a loading value.

According to the picture of the test results above, each variable has a greater value than the correlation value between the other constructs. Thus, the discriminant validity requirements are met.

Figure 2. AVE (Average Variance Extracted) Value

Correlations among I. vs. with sq. rts. of AVEs				
	X1	X2	X3	Y
X1	(0.882)	0.830	0.709	0.855
X2	0.830	(0.900)	0.755	0.870
X3	0.709	0.755	(0.907)	0.832
Y	0.855	0.870	0.832	(0.892)

Note: Square roots of average variances extracted (AVEs) shown on diagonal.

Source: Data processed with WarpPLS 7.0

According to the picture above which is the AVE value, each variable has a greater value than the correlation values between the other constructs. Thus, the discriminant validity requirements are met. For this reason, the variables in this research have fulfilled the elements of convergent validity and discriminant validity.

2. Instrument Reliability Test

The reliability test is a test that is measured by looking at the Cronbach's alpha and composite reliability values. A construct can be said to be reliable if it has a consistency value greater than 0.70 (Sholihin & Ratmono, 2021).

Table 5. Composite reliability and Cronbach's alpha values

No	Variable	Composite reliability	Cronbach's alpha	Status
1	Internal control	0.974	0.971	Very Reliable
2	Good governance	0.980	0.977	Very Reliable
3	Organizational Commitment	0.974	0.970	Very Reliable
4	Employee Performance	0.965	0.959	Very Reliable

Source: Data processed with WarpPLS 7.0

According to the table described above, reliable variables have composite reliability and Cronbach's alpha values of >0.70. The variable values in the table above have an average value of >0.70, meaning that the variable value is said to have reliable status.

Structural Model Testing (Inner Model)

1. R-squared value (R2)

Table 6. R-squared value (R2)

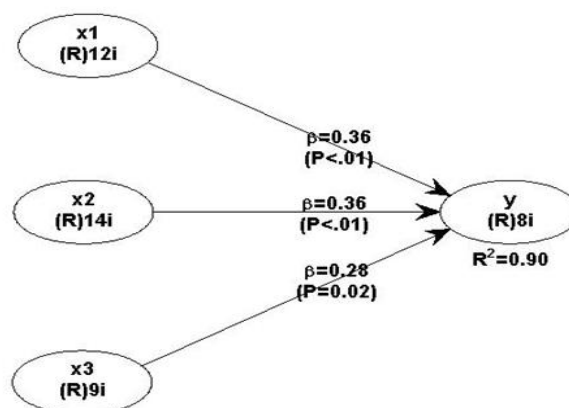
No	Variable	Value (R2)
1	Employee Performance	0.904

Source: Data processed with WarpPLS 7.0

The higher the R-squared, the better the model. R-squared only exists for endogenous constructs. The table above explains the employee performance construct of 0.904, meaning that employee performance variables can be explained by 90.4% by the variables of internal control, good governance and organizational commitment.

2. Hypothesis test

Figure 3. AVE (Average Variance Extracted) Value



Source: Data processed with WarpPLS 7.0

According to Sholihin & Ratmono (2021), hypothesis testing can be used to see the significance of (p-value) and also see the relationship between variables. The hypothesis is known to be significant or not based on the value of the p-value. If the p-value (≤ 0.05) then H_0 is rejected or has a significant effect, but if the p-value (≥ 0.05) then H_0 is accepted or the effect is not significant. In testing the p-value

hypothesis, there is a path coefficient value. The path coefficient is used to test the level of strength of the influence between variables and can also explain the firmness of the relationship between variables.

Table 7. Path Coefficients and p-values

No	Hypothesis	Path Coefficients	p-values	Status
1	X1→Y	0.362	0.004	Significant
2	X2→Y	0.357	0.005	Significant
3	X3→Y	0.276	0.024	Significant

Source: Data processed with WarpPLS 7.0

In the table above, it can be explained that the results of hypothesis testing as seen from the p-value are:

1. Hypothesis Test 1 (X1→Y)
Based on the results of the p-value, internal control has a significant influence on employee performance. Because the p-value is (≤ 0.05), namely 0.004, Ho can be rejected and Ha accepted. Thus, it has a significant influence.
2. Hypothesis Test 2 (X2→Y)
Based on the results of the p-value, good governance has a significant influence on employee performance. Because the p-value is (≤ 0.05), namely 0.005, Ho can be rejected and Ha accepted. Thus, it has a significant influence.
3. Hypothesis Test 3 (X3→Y)
Based on the results of the p-value, good governance has a significant influence on employee performance. Because the p-value is (≤ 0.05) which is 0.024 then Ho can be rejected and Ha accepted. Thus, it has a significant influence.

Table 8. Research Hypothesis Test Results

No	Hypothesis	Result Status
1	H1, internal control influences employee performance	Influential
2	H2, good governance affects employee performance	Influential
3	H3, Organizational Commitment influences employee performance	Influential

Discussion

1. Internal control influences employee performance.

This research was conducted by researchers at the Jambi Provincial Office of Industry and Trade. These results indicate that internal control affects employee performance. This research supports Fani's (2022) statement which explains that internal control has a great influence in providing confidence that an organization can achieve this through operational efficiency and effectiveness, in presenting financial reports and compliance with applicable laws and regulations. In this case, internal control influences employee performance, which means that the higher the internal control in an organization, the better employee performance will be. This research also supports research by Rino (2018) and Sutanjar (2019) who argue that internal control can provide benefits in reporting financial effectiveness. Therefore, internal control can encourage and improve employee performance. However, this research does not support Soleman's (2017) research because internal control has no influence on employee performance.

2. Good governance influence on employee performance

This research was conducted by researchers at the Jambi Provincial Office of Industry and

Trade. These results indicate that good governance influences employee performance. This research supports the statement (Rahman & Rachman, 2021) which explains that the implementation of good governance can produce good governance and create a good organization too. In this case, good governance influences employee performance, which means that the higher the level of good governance in an organization, the better employee performance will be. This research also supports research by Pasaribu (2016) and Samigi (2020), who argue that implementing good governance can improve employee performance by following the principles implemented in good governance. However, this research does not support Pangestika's (2016) research, because his research did not find any influence on the implementation of good governance. Pangestika's research (2016) uses data processing using SPSS. Therefore,

3. Organizational Commitment influences employee performance

This research was conducted by researchers at the Jambi Provincial Office of Industry and Trade. These results indicate that organizational commitment affects employee performance. This research supports Hermanto's statement (2018) which explains that organizational commitment can form employees who have responsibility and commitment in their organizations. In this case, organizational commitment affects employee performance, which means that the higher organizational commitment in an organization, the better employee performance will be. This research also supports the research of Pangestika (2016) and Nurse (2019) which argues that organizational commitment can affect employee performance. However, the research by Yoga (2021) and Sutanjar (2019) does not support this research.

POLICY RECOMMENDATIONS

Recommendation

In this research, WarpPLS 7.0 was used to test and process questionnaire data that had been filled in by respondents. The results of this research are:

1. Internal control influences employee performance. The higher the internal control in an organization, the better employee performance will be. So in an organization, be it a government or non-government organization, it is recommended to implement internal controls.
2. *Good governance* influence employee performance. The higher the implementation of good governance in an organization, the better employee performance will be. Because, good governance applies several indicators for good organizational governance. So that in an organization, whether it is a government or non-government organization, it is recommended to implement good governance.
3. Organizational commitment influences employee performance. The higher the organizational commitment in an organization, the better employee performance will be. Organizational commitment teaches an employee to always be responsible and committed to his organization. So that in an organization, be it a government or non-government organization, it is recommended to implement organizational commitment.

Policy

Based on the research conclusions above, the researchers provide the following:

1. Researchers hope that a government or non-government organization can always apply internal control, good governance, and organizational commitment.
2. Suggestions for future researchers are to be able to add variables to be studied and can use qualitative methods or combine qualitative methods with quantitative methods. Future

research can use performance ability as an intervening variable.

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