ACCOUNTING DEPARTMENT
FACULTY OF ECONOMICS
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THESIS
EFFECT OF PUBLIC GOVERNANCE, INTERNAL CONTROL SYSTEM AND ORGANIZATIONAL CULTURE TOWARDS NAGARI FINANCIAL MANAGEMENT PERFORMANCE

By:
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Submitted to fulfill the requirements in order to obtain bachelour degree of economics

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2021

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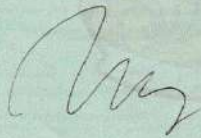**ANDALAS UNIVERSITY**

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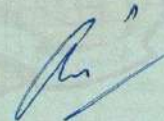
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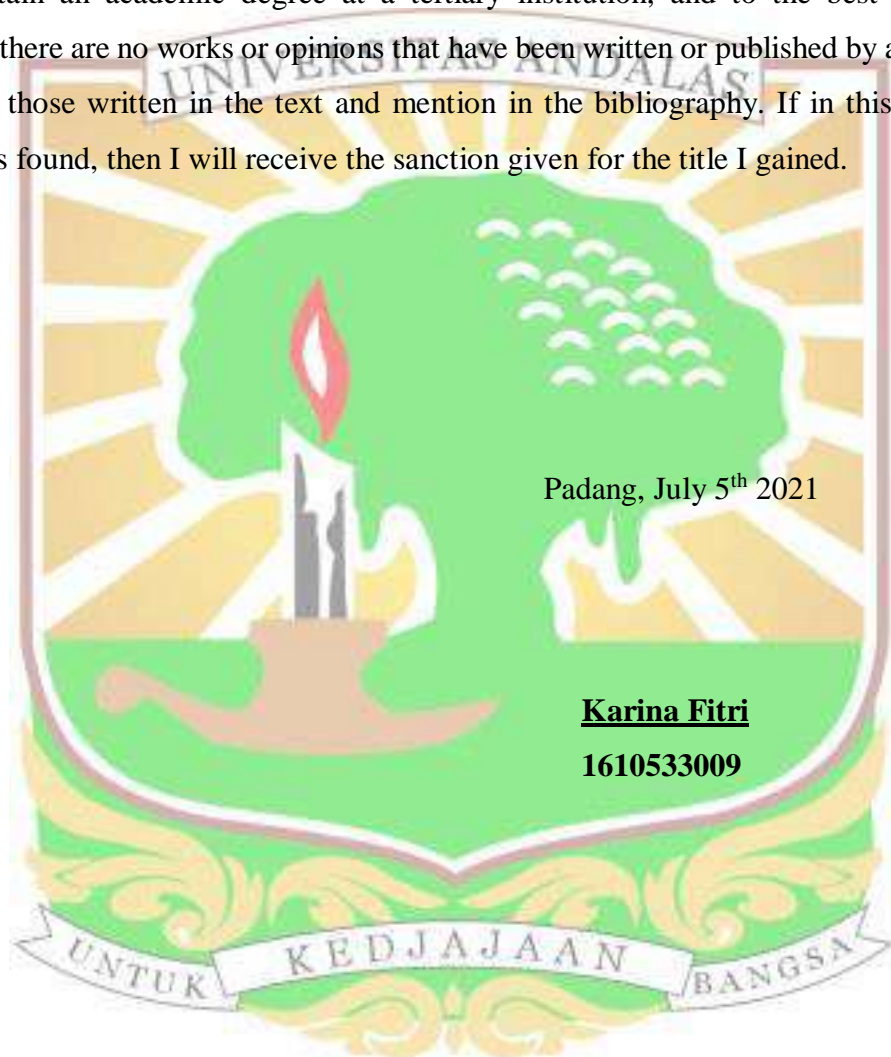
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FOREWORD

بسم الله الرحمن الرحيم

Praise and gratitude the author wishes to Allah SWT who has always provided the way, guidance and convenience so that the author can complete the thesis entitled "**Effect Of Public Governance, Internal Control System And Organizational Culture Towards Nagari Financial Management Performance**" which was submitted as one of the requirements for obtaining a Bachelor of Accounting degree from the S-1 Program, Department of International Accounting, Faculty of Economics, Andalas University.

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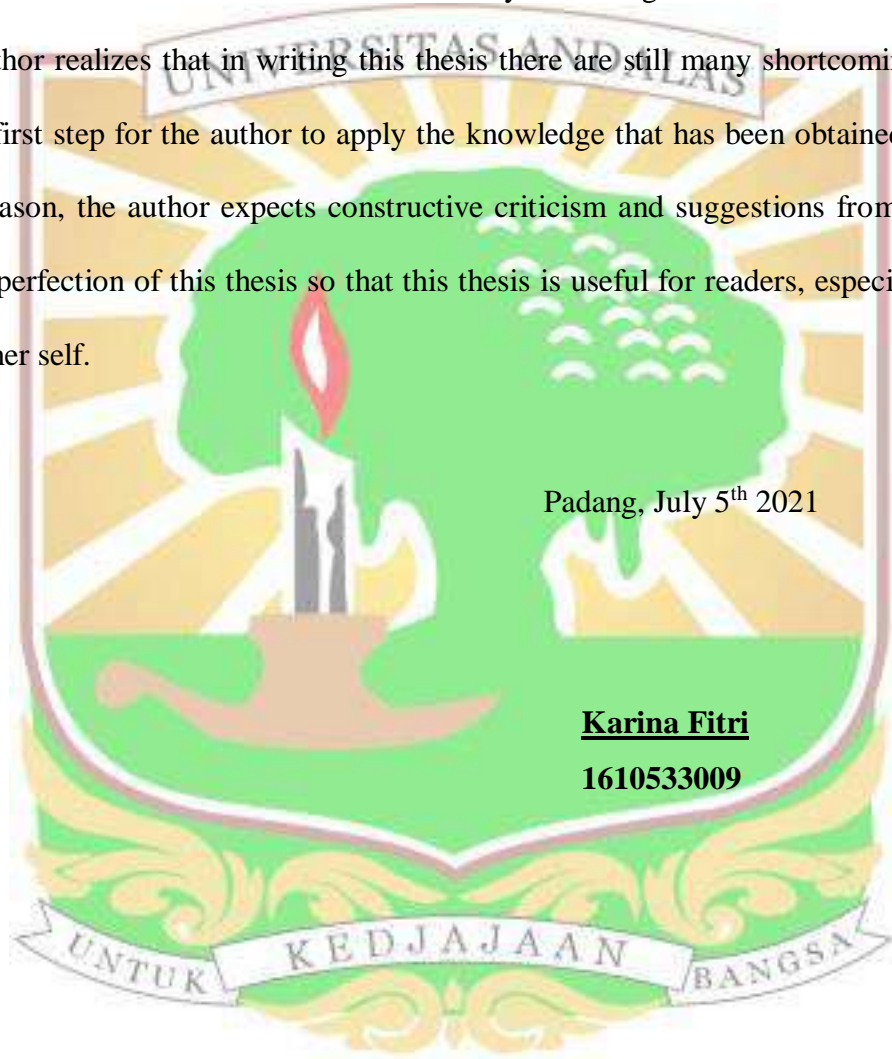
4. Employees of the Accounting Department, Faculty of Economics, Andalas University who have helped a lot for lecture administration affairs.

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The author realizes that in writing this thesis there are still many shortcomings, but this is the first step for the author to apply the knowledge that has been obtained so far. For this reason, the author expects constructive criticism and suggestions from all parties for the perfection of this thesis so that this thesis is useful for readers, especially for the author her self.

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EFFECT OF PUBLIC GOVERNANCE, INTERNAL CONTROL SYSTEM AND ORGANIZATIONAL CULTURE TOWARDS NAGARI FINANCIAL MANAGEMENT PERFORMANCE

Thesis By : Karina Fitri
Thesis Advisor : Asniati Bahari, SE, MBA, CA, Ak, CSRS, CSRA

ABSTRACT

This study has the following objectives: (1) to determine the effect of public governance in accordance with governance principles such as accountability, transparency, and organizational culture, (2) to determine the effect of internal control which includes the control environment, risk assessment, control activities, information and communication, and monitoring, (3) to determine the influence of organizational culture on the performance of nagari financial management in 5 Nagari in Lima Kaum District, Tanah Datar Regency, West Sumatra. This research is a quantitative research. The data in this study were obtained based on the results of questionnaire data distributed to respondents. This research uses multiple linear regression analysis model. The classical assumption test used includes multicollinearity, heteroscedasticity, and linearity tests.

Based on the results of the research conducted, it can be concluded that: (1) Public Governance has a positive effect on Nagari Financial Management Performance as indicated by the results of the t-test which shows that the value of $t_{count} > t_{table}$ (2,084 > 2001), (2) Internal Control has a positive effect on Nagari Financial Management Performance is indicated by the t-test results which show that the value of $t_{count} > t_{table}$ (5,800 > 2,001), (3) Organizational Culture has a positive effect on Nagari Financial

Management Performance, which is indicated by the t-test results which show that the value of $t_{count} > t_{table}$ (2,889 > 2.001), (4) Public Governance, Internal Control, and Organizational Culture together have a positive effect on Nagari Financial Management Performance as indicated by the F-test results which show that the value of $F_{count} > F_{table}$ (126,548 > 3,153). Financial management performance in 5 Nagari in Lima Kaum District is influenced by public governance, internal control, and organizational culture by 86.7% and the remaining 13.3% is influenced by other factors.

Keywords: *Public Governance, Internal Control, Organizational Culture, Nagari Financial Management Performance*

ABSTRAK

Penelitian ini memiliki beberapa tujuan sebagai berikut: (1) untuk mengetahui pengaruh public governance sesuai dengan prinsip-prinsip governance seperti accountability, transparansi, dan budaya organisasi, (2) untuk mengetahui pengaruh pengendalian internal yang meliputi lingkungan pengendalian, penilaian risiko, kegiatan pengendalian, informasi dan komunikasi, dan pemantauan, (3) untuk mengetahui pengaruh budaya organisasi kinerja pengelolaan keuangan desa di 5 Nagari di Kecamatan Lima Kaum, Kabupaten Tanah Datar, Sumatera Barat. Penelitian ini merupakan penelitian kuantitatif. Data pada penelitian ini diperoleh berdasarkan hasil data kuesioner yang dibagikan kepada responden. Penelitian ini menggunakan model analisis regeresi linier berganda. Uji asumsi klasik yang digunakan meliputi multikolinieritas, heteroskedastisitas, dan uji linieritas.
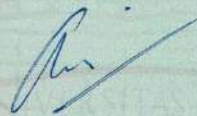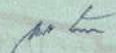
Berdasarkan hasil penelitian yang dilakukan, dapat disimpulkan bahwa: (1) Public Governance berpengaruh positif terhadap Nagari Financial Management Performance ditandai dengan hasil t-test yang menunjukkan bahwa nilai $t_{hitung} > t_{tabel}$ (2.084 > 2.001), (2) Internal Control berpengaruh positif terhadap Nagari Financial Management Performance ditandai dengan hasil t-test yang menunjukkan bahwa nilai $t_{hitung} > t_{tabel}$ (5.800 > 2.001), (3) Organizational Culture berpengaruh positif terhadap Nagari Financial Management Performance ditandai dengan hasil t-test yang menunjukkan bahwa nilai $t_{hitung} > t_{tabel}$ (2.889 > 2.001), (4) Public Governance, Internal Control, and Organizational Culture secara bersama-sama berpengaruh positif terhadap Nagari Financial Management Performance ditandai dengan hasil uji-F yang menunjukkan bahwa nilai $F_{hitung} > F_{tabel}$ (126.548 > 3.153). Kinerja pengelolaan keuangan di 5 Nagari di Kecamatan Lima Kaum dipengaruhi oleh public governance, pengendalian internal, dan budaya organisasi sebesar 86,7% dan 13.3% sisanya dipengaruhi oleh faktor lain.

Katakunci: *Public Governance,* Pengendalian Internal, Budaya Organisasi, Kinerja Pengelolaan Keuangan Desa
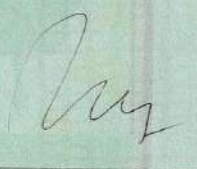
This thesis already examined on August 2nd, 2021. The absctract has already approved by thesis advisor and thesis examiner

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GLOSSARY

Village Fund Allocation (ADD)	:	Part of the balancing fund received by the Regency / City at least 10% of the balancing fund received by the Regency / City in the Regional Revenue and Expenditure Budget after deducting the Special Allocation Fund.
State Revenue and Expenditure Budget (APBN)	:	The annual financial plan of the state government approved by the House of Representatives
Special Financial Assistance (BKK)	:	Financial Assistance whose allocation and management are determined by the Regional Government providing the assistance based on village-scale authority in the context of accelerating Village development and empowering Village communities.
Good Public Governance (GPG)	:	System or rules regarding behavior related to policy management activities by state administrators in carrying out their duties in a responsible and accountable manner.
Good Corporate Governance (GCG)	:	The principles that underlie a company management process and mechanism based on laws and regulations and business ethics.
COSO	:	Committee of Sponsoring Organizations
Government Accounting Standards (SAP)	:	The accounting principles applied in compiling and presenting types of Government Financial Statements consisting of Central Government Financial Reports and Regional Government Financial Reports.

CHAPTER I

INTRODUCTION

1.1. Background

Local government is also the main government association in the administration of public governance. Consequently, local governments need to have the option to increase their exhibitions in offering the type of public assistance according to local area assumptions. In administration, it means maintaining the framework. Public authority does not mean to serve itself but to serve the community, creating conditions that enable each citizen to build capacity and creativity for the advancement of the region. The implementation of regional government becomes the objective to measure the implementation of government. In accordance with Law Number 32 of 2004 concerning Regional Government, Regional Autonomy is defined as the completeness of the rights and commitments of the autonomous region to direct and supervise government affairs and the interests of the surrounding area in accordance with law materials and regulations.

Local government itself is aimed at making public authorities successful and productive in running government, such as in encouraging local regions and the closest government individually to accept responsibility and tremendous concern for the existence of the local area and the environmental climate. Basically, this freedom must start from the lowest level of government, especially the nagari. "Nagari governments are believed to be able to see the needs of their regions compared to local governments which have a wider and more convoluted range of problems" (Rosalinda, 2014).

With the presence of regional autonomy that is centered on regional governance, various public areas in Indonesia are experiencing rapid development, especially in the fields of accounting and finance. The use of the regional autonomy system can support all levels of the closest government, both at the provincial level to the nagari level, to be independent in expanding the progress and welfare of their people. Each level of

government in the regions has the right, authority and commitment to claim assets to achieve the objectives of the regional autonomy framework.

Nagaris in West Sumatera were at the forefront of priority in regulating progress during the Jokowi era, so nagaris at that time received support known as Village Funds (Law No.6 of 2014). If the nagari is the smallest authoritative zone in Indonesia, then the nagari is given the authority independently to supervise and control the business of its own household unit, including managing the Village Fund Allocation (ADD) which is given directly through the central government in the State Revenue and Expenditure Budget (APBN). So, it is important that the nagari government takes part in the use of the city's reserve requirements.

Village Fund Allocation (ADD) is carried out based on the guidelines of the Minister of Home Affairs of the Republic of Indonesia Number 37 of 2007 article 4 paragraph 7 concerning the provisions of regional administration. Managers of the Big Villagei Fund with good governance standards require responsibility (accountability), transparency and investment so that the nagari government can act in accordance with moral, material and legal guidelines by committing to the administration of Public Resources to the order or individuals invested (Mahmudi, 2015).

"The Village Fund Allocation (ADD) Operator should reflect the responsibility of the local government to realize governance that does not sacrifice the public interest (public sphere). The history of the use of nagari funds over the last three years has encountered various unique problems that make the use of nagari funds used in regional development and expansion so that it has an impact on the improvement of the nagari itself in using the use of nagari funds that are guided by principles, responsibility, investment, maintenance, and focus in the management of funds in development sector focused on improving infrastructure, especially transportation platforms in agricultural areas" (Banurea, 2018).

In allocating nagari funds, good financial management is needed based on public governance principles such as accountability, transparency, and value for money. "The accountability of the nagari government in managing nagari finances is based on the ability of the nagari government to succeed or fail in the organization's mission in

achieving the goals and targets that have been previously set, through an accountability medium that is carried out periodically" (Mardiasmo, 2006). In addition, the nagari government for transparency in managing finances because of the large amount of nagari fund flows provided by the central government.

Referring to the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018, Nagari Financial Management is in the form of overall activities including planning, implementing, managing businesses, reporting, and being responsible for Nagari finances. In West Sumatra, the word "Village" has been changed to "Nagari" after the New Order was over and the government system changed to decentralization. Nagari finances are in the form of all Nagari rights and obligations which can be measured in money related to the fulfillment of Nagari rights and obligations. In managing Nagari Finance, activities are carried out to plan, implement, manage business, report, and account for Nagari Finance.

Tanah Datar Regency is one of the regencies in West Sumatra that chooses the best guidance in managing village funds. This is in accordance with what was conveyed by the Head of the Village Community Empowerment, Population Control, and Family Planning Service, Adrion Nurdal regarding the assessment of the best regional head coach in Village Fund Management based on a letter from the Governor of West Sumatra number: 414.3/887/DPMD-2017 dated 24 October 2017 which contains:

"According to a circular from the governor of West Sumatra, Tanah Datar is considered to be categorized as the best coach in managing village funds and is currently being visited by the assessment team to listen to the exposure and explanation from the Regional Government which will be delivered by the Deputy Regent."

Tanah Datar Regent Regulation Number 5 of 2019 concerning Nagari Financial Management states that Nagari is a certain area that contains legal community units and has the authority to regulate and manage government interests, local resident interests which refer to community ideas, origin rights and/or rights. Traditional system that has received recognition and respect in the system of Republic of Indonesia. Forms of Government Nagari carry out government activities and the interests of the local community in the government system of the Republic of Indonesia.

Nagari's financial sources come from nagari funds in the form of state budget revenues, nagari fund allocations and a portion of the total regional tax and levy funds sourced from the Regency or City Regional Revenue and Expenditure Budgets and the allocation of Special Financial Aid from the Regency or City/Province Regional Revenue and Expenditure Budget. Tanah Datar Regency in the goal of equitable development in all aspects inorder to realize the welfare and prosperity of the Nagari community in Tanah Datar Regency, the Regency government allocates Nagari Funds, allocates regional levies and regional tax revenue sharing funds. In addition, the Nagari Government also obtains Nagari Funds from the State Revenue and Expenditure Budget. Based on the allocation of these funds, the government of Tanah Datar Regency is fully aware that these funds can not cover all Nagari development activities. Nagari's income comes from the fulfillment of the rights and obligations of local governments, financial assistance from the Regency/Municipal APBD and revenue-sharing funds for taxes and regional levies. The income received by Nagari comes from:

1.   Nagari Funds are funds obtained directly from the central government
2.   Sharing of Taxes and Levies
3.   Nagari Fund Allocations are funds to be planned from the Nagari Funds Budget (ADN), Nagari Funds Budget (ADD) and Special Allocation Funds (DAK).
4.   Financial assistance from regencies/cities

In this regard, the Tanah Datar Regency Government uses number of Regional Revenue and Expenditure Budgets to allocate Special Financial Aid to Nagari. This is intended to provide an opportunity for the Nagari Government as an effort to develop the spirit of self-help participation in developing Nagari which is also stipulated in the Tanah Datar Regent Regulation Number 48 of 2018 regarding Technical Guidelines for Special Financial Assistance to Nagari.

Special Financial Assistance budgeted for Nagari comes from the district government through the Regional Revenue and Expenditure Budget (APBD). Special Financial Assistance to Nagari obtained from the APBD is collected in the Nagari

Revenue and Expenditure Budget and the allocation of this financial assistance must be adjusted to the determination of activities in the Regent's Decree (SK). Special Financial Assistance is assistance from the district government in improving development in Nagari and increasing community participation. Special Financial Assistance to Nagari obtained from the Regional Revenue and Expenditure Budget has the following targets:

1. Improving the capacity of Nagari community resources by providing opportunities for the Nagari Government to explore/develop the potential that exists in Nagari.

2. Increasing the empowerment of Nagari communities in the context of successful and efficient multi-sectoral development of Nagari.

Special Financial Assistance (BKK) comes from the Regional Revenue and Expenditure Budget (APBD) of Tanah Datar Regency which will be realized to the relevant constitution and Nagari. This Financial Aid begins with the collection of aspirations carried out by the Regional House of Representatives in collaboration with the Wali Nagari who receive the Aid. One of the special financial aids in Tanah Datar Regency is in Lima Kaum Sub-District. Lima Kaum Sub-District is the most densely populated sub-district in the Tanah Datar Regency, which reaches 716 people per square km with a total population of 32,945 people. There are 5 nagari in Lima Kaum sub-district, namely Lima Kaum Nagari, Baringin Nagari, the Parambahan Nagaru, Labuah Nagari, and the Cubadak Nagari.

Nagari in Lima Kaum Sub-District have a lot of potential in managing nagari finances. The first Nagari is Nagari Baringin, which has become a successful reference in managing Nagari funds in the West Sumatra region. In an interview conducted by Antaranews.com, the heads of Baringin Nagari, Irman Idrus said that Baringin Nagari was considered successful in managing Nagari Funds in West Sumatra. This happens because of the running of innovation programs that can improve the welfare of the people in the area by opening access to agricultural roads, improving irrigation and improving drainage so that local residents have a spirit of mutual cooperation for the

welfare of their area. Baringin Nagari has a very strategic location in the middle of Batusangkar City, the center of the capital of Tanah Datar Regency, West Sumatra and also has qualified public facilities such as hospitals, markets, houses of worship, offices, hotels, schools, children's recreation areas to green open spaces therefore it is known as a rich nagari.

Beside Baringin Nagari, Cubadak Nagari also has good financial management of the nagari with innovations from the nagari programs that are carried out. Nagari Cubadak highly upholds the principles of public governance such as accountability and transparency. Based on research conducted by Sari (2017), it is known that Nagari Cubadak displays a large banner in front of the nagari guardian's office containing information about the nagari's finances. This is done with the aim that the Nagari community can clearly know the cash flow in and out of the Cubadak Nagari government during 2016. In addition, the head of the Cubadak Nagari and the nagari apparatus have made innovations by making a profile book of the Cubadak Nagari which contains information about population demographics and community income, the organizational structure of the nagari apparatus, as well as the demographics of education and public health.

Behind the success of the nagari in Lima Kaum sub-district, it was found that there had been irregularities in managing the nagari's finances. According to hariansinggalang.co.id, Meryaldi, Walinagari Limo Kaum who served in 2016 committed corruption against the award funds for the outstanding nagari competitions at the provincial and national levels, as well as the profit-sharing fund for PT Inhutani. The fraud committed by former Walinagari Limo Kaum violated the Tanah Datar Regent's Regulation regarding regional financial management (Mutia Reni, 2018).

Based on the formulated background, the author is interested in conducting research with the title **"Effect of Public Governance, Internal Control System and Organizational Culture Towards Nagari Financial Management Performance"**.

1.2. Formulation of the problem

Based on the background described above, the problem formulations in this study are as follows:

1. Does public governance have a positive influence on the nagari financial management performance?

2. Does internal control have a positive influence on the nagari financial management performance?

3. Does organizational culture have a positive influence on the nagari financial management performance?

4. Does public governance, internal control, and organizational culture as together have a positive influence on the nagari financial management performance?

1.3. Research purposes

The objectives to be achieved in this study are related to the formulation of the problems described by the author, are:

1. To determine the effect of public governance implementation on the nagari financial management performance.

2. To determine the effect of internal control on the nagari financial management performance.

3. To determine the effect of organizational culture on the nagari financial management performance.

4. To determine the effect public governance, internal control, and organizational culture as together affect the nagari financial management performance.

1.4. Benefits of research

This research is expected to provide the following benefits:

1. For the government, it provides information as well as study material for the nagari governments in Lima Kaum Sub-district, Tanah Datar Regency in

West Sumatra of nagari financial management performance so that they are appropriate and right on target to manage their nagari finances.

2. For the community, providing information so that the community has an overview of how nagari finances are managed by the government, so that this can raise awareness from the community itself to contribute more in helping the government use nagari finances.

3. For the author, as a condition for obtaining a bachelor's degree from the relevant university as well as additional insight into how nagari governments in Lima Kaum Sub-district managing nagari finances.

4. For future researchers, as a reference for future research.

1.5. The scope of research

The discussion in this study is limited to:

1. The application of public governance to the performance of nagari financial management in Lima Kaum Sub-district, Tanah Datar Regency, West Sumatra.

2. The application of internal control to the performance of nagari financial management in Lima Kaum Sub-district, Tanah Datar Regency, West Sumatra.

3. The application of organizational culture to the performance of nagari financial management in Lima Kaum Sub-district, Tanah Datar Regency, West Sumatra.

1.6. Writing system

In order to understand more clearly the writing of this research proposal, the authors group the material into several sub-chapters with the following systematics:

CHAPTER I INTRODUCTION

This chapter explains general information in the form of background, problem formulation, research objectives, research benefits, research scope and writing systematics.

CHAPTER II: BASIS OF THEORY

This chapter contains theories that support research to explain the phenomena to be studied. This chapter also explains the relationship between research variables, a list of previous studies, and the development of hypotheses to be tested.

CHAPTER III: RESEARCH METHOD

This chapter provides an overview of the research plan. This chapter also describes research design, population and samples, research variables, operationalization of variables, research models, types and techniques of data collection, data testing techniques, and hypothesis testing.

CHAPTER IV: RESEARCH RESULTS AND DISCUSSION

This chapter describes the research data and discusses the analysis of the data that has been collected. The data that has been analyzed are then presented in the form of descriptive sentences.

CHAPTER V: CLOSING

This chapter presents the conclusions, limitations, and suggestions of all the research that has been done
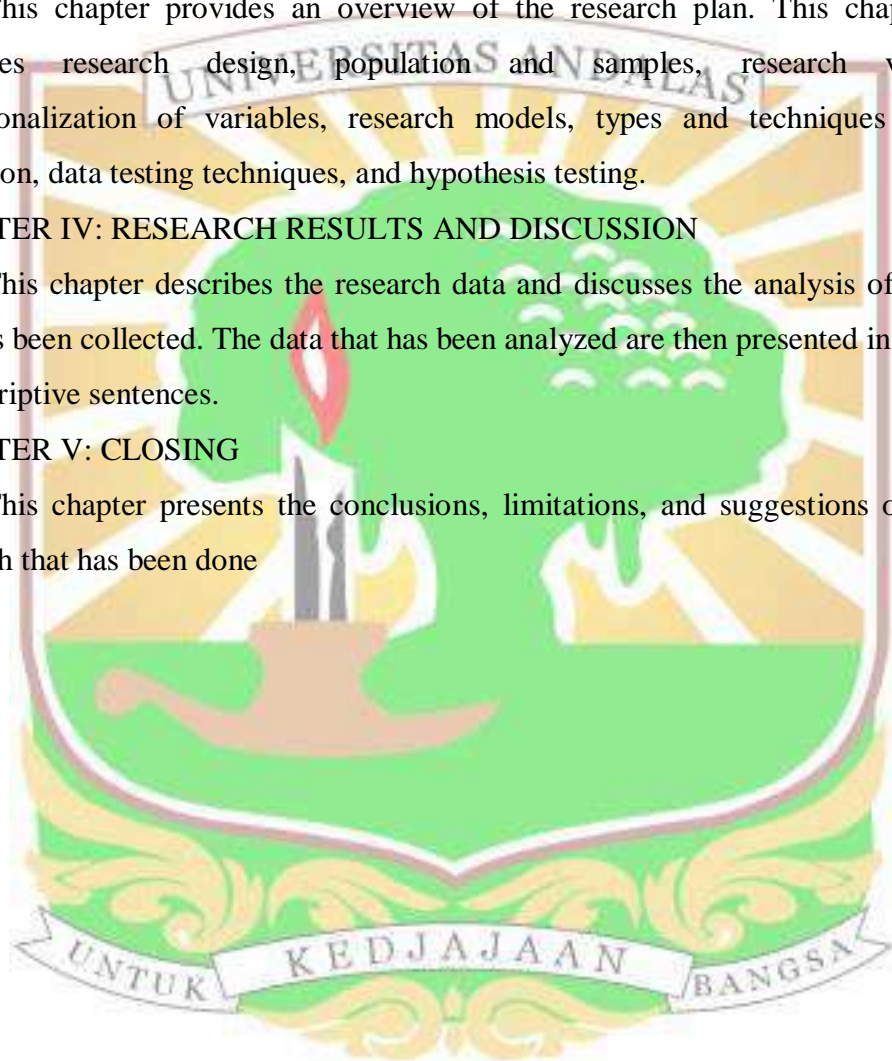
CHAPTER II

LITERATURE REVIEW

2.1. Theoretical Basis

2.1.1. Attribution Theory

Attribution theory is a theory that provides an explanation of the cause and effect of how a person behaves and an understanding of individual feedback on various events around him including their reasons for the events experienced. In this theory there is an explanation of behavior related to a person's characteristics and attitudes by looking at their behavior and can also predict a person's behavior in dealing with certain situations. In a study conducted by Luthan (2005), it was stated that a psychologist named Harold Kelley explained that there was a link between attribution theory and cognitive processes. The interpretation of a person's behavior relates to a particular part of the relevant environment. Robbins and Judge (2008) stated the things that cause behavior in social perception are called dispositional attributions and situational attributions or internal and external causes. Aspects of individual behavior, namely things that exist within a person such as personal traits, self-perception, motivational abilities become references related to dispositional attribution. On the other hand, what is used as a reference for situational attribution or external causes is the influence of the environment on behavior such as social conditions, social values, and societal views (Ferdiansyah, 2016).

2.1.2. Definition of Nagari Based on Law Number 6 of 2014 concerning Villages

Based on Law Number 6 of 2014, what is meant by village is a legal population unit that has an approved area boundary to manage and control government interests, the affairs of the surrounding community depend on local area activities, privileges of origin, and / or conventional rights considered and respected in the rules of the Government of Republic of Indonesia. Village authority combines authority depending on the privileges of origin, nagari / city scale power, authority allocated by public

authorities, local governments, provincial governments, or district / city governments, and other authorities appointed based on government authority, and regency / city region according to statutory regulations.

Law Number 6 of 2014 concerning Villages is a law concerning the return of the order to the level of the village's personality which returns to its beginning. The law also describes the state's goal of granting autonomy to village government organizations. So that local nagarirs are referred to as local residents who supervise themselves and build a nagari government that takes care of themselves. It should be considered that the nagari is the smallest government structure in each district that existed even before Indonesia was born as a sovereign state. These changes are proposed to advance the interaction of changes depending on the fundamentals of provincial governance. The goal is that the nagari government can improve people's welfare and government assistance from the community at the grassroots level.

Village autonomy is the first and complete self-sufficiency that a village has, and it excludes contributions from government authorities. This right is an authority that is obtained based on a grant by the government administration which has a higher layer. Meanwhile, innate rights are rights that are obtained by government units due to social, economic, political and cultural cycles, including the cycle of cooperation with the legitimate affiliations of the local population. In line with that, the government is committed to respecting and respecting regional autonomy which is managed by regional governments as owned by the nagari.

As indicated by Law Number 6 of 2014 Article 3 concerning village, there are regulations that cause villages to have inherent rights as follows:

1. Recognition rules, especially recognition of privileges against the origins.
2. Rule subsidiarity, more specifically assurance of scale authority local and the right to make decisions dynamics population to help the local area.
3. Rules Diversity, in particular the recognition and respect for quality that prevails in urban networks, but without regard to the qualities that are shared in state and state existence.

Apart from that, the motivation behind the existence of self-governing autonomy is stated in article 4:

1. Give recognition and appreciation to nagaris that existed before the formation of the Unitary State of the Republic of Indonesia.
2. Provide legal guarantees to provide justice for every Indonesian individual.
3. Save and encourage traditions, customs and communities that exist locally.
4. Support local development investment nagari expected locale that is on nagari which plans to increase local government assistance.
5. Form a government nagari that is professional, effective, efficient and have responsibilities.

2.1.3. Public Governance

The term governance is increasingly well known and is used as a basis for improvement for developing countries. The term governance is not exactly the same as the term governance which includes only formal government organizations and formal government administration, so the term governance includes strong regulatory interactions to have options for overseeing government, relationships between agencies and associations in government, and relationships between public authorities and public areas. So that "governance can be interpreted as a cycle of implementing the power possessed by the state to include the community in the dynamics of setting a rule" (Prasojo and Kurniawan, 2008).

Public governance is characterized by contrasts as pointed out by the experts, but from these differences in definitions and understandings, objectives can be drawn from all the judgments of experts. Governance can also be interpreted as a method for monitoring public demand or business, including overseeing financial and social assets to help improve society (Setiawan, 2020).

As indicated by the Ministry of Home Affairs, "public governance is a type of massive coaching of executives including organizational advancement, board advancement that places local work". Public authorities are influencers and progress specialists, especially public authorities are needed to empower improvement by

making good programs, projects, even businesses, and arrangements visible through spending plans. Spending arrangements and plans also encourage business in private areas, but public authorities have the ability to control speculation (MoHA 2014).

Based on the definition stated by Sedarmayanti (2004), public governance is regulated to:

1. Orientation ideal, country that aims to achieve goals national. Orientation This depends on democratization in the existence of the state with its constituent components, for example authenticity (government) chosen and trusted by people, *accountability* (rresponsibility), gain collective freedom, self-regulation, and devolution of power and assertion of control of non-military personnel.

2. Government which are more walk in ideal, especially successfully and proficiently in making efforts to achieve goals national. Orientation it depends on how far government have the capabilities and the extent to which the design and political system andn authoritative work successfully and competently.

As indicated by UNDP, the attributes of implementing public governance include (Setiawan, 2020):

1. Participation, dynamic association of community groups, both straightforwardly and with implications through the formation of agents who can channel their goals. The cooperation is based on affiliation opportunities and productive discourse and interest.

2. *Rule of law*, a reasonable and unexpectedly actualized legitimacy system.

3. Transparency, candor based on data opportunities. Data identifying the public interest can be obtained directly by those who are less fortunate.

4. *Responsiveness*, public organizations must be alert and responsive in serving partners.

5. Consensus direction, Oriented to the interests of the wider local area.

6. Equity, every general public has equal freedom to develop and is equal.

7. Efficiency and viability, management of public assets is carried out in a productive and successful manner.

8. Accountability, responsibility to the general public for every movement he does

9. Strategic vision, government authorities and the people must have a far-sighted vision.

Current public governance standards have been considered and discussed at various events. Local governments are required to increase their regional resources and assets to achieve the goals that have been set. The expansion of public awareness on the implementation of public governance triggers unrest that stems from uncertainty. The increasing level of popularity is made to counter the responsibility placed by state officials for the trust placed in them. This condition makes government organizations quite prominent to be considered, considering that the community is starting to pay attention to the benefits they get from organizing government organizations (Mardiasmo 2009).

In Indonesia, good public governance (GPG) is needed to achieve public goals in the form of securing the entire Indonesian nation and all Indonesian blood and to promote general welfare, educate the nation's life, and take part in keeping everything under control depending on the state, maintaining harmony and social equality good (National Committee on Government Policy/KNKG 2010). To achieve this goal, sound and very serious countries suitable to provide additional incentives in a practical way through capable asset administration must be created so that the trust of the country is fabricated both broadly and in relations around the world.

KNKG divides public governance into two, namely company administration or specifically acceptable good corporate governance (GCG) and good public governance (GPG). The rules for using GCG in Indonesia were given in 2006 and GPG in 2010. GPG has an impact on the recognition of public governance as a whole, both in actual state administration, as well as in various parts of local life, including the use of good corporate administration by the business world. In addition, the business world and the community also have an interest and play a role in understanding GPG. Therefore, to

create favorable conditions for the implementation of GPG, three columns are needed, specifically the state, the business world and the community (Hasthoro, 2016).

As indicated by Pangestika (2016), "public governance is an acceptable implementation as a framework that directs and controls state administration at all levels, which is identified by the rights and commitments of the associations in it. Great governance works as an estimating tool to evaluate the implementation of representation which places more emphasis on the part of local government assistance and public administration". An understanding of good administrative standards by a solid workforce will have a positive impact on the exhibition of the Nagari apparatus, especially those who work in the monetary sector. These representatives will work according to existing laws and guidelines, so that their exhibition will grow.

In addition, the implementation of public governance can also affect the work of employees either in a private company or in the government. This was revealed by Pangestika (2016) that the public governance variable had favorable results on the performance of the Temanggung Regency Financial Staff. For this situation, it implies that the more noteworthy the value resulting from public governance, the exhibition of the Temanggung Regency financial officer will also increase.

2.1.3.1. Accountability

"Accountability means that the trustee has an obligation to be responsible for the presentation, reporting and disclosure of all activities that are their responsibility to the trustee who is obliged to hold the accountability" (Mardiasmo, 2002). Meanwhile, Haris (2007) states that "accountability means individuals or authorities have the obligation entrusted to them to manage public resources, and those concerned with them can answer matters concerning fiscal, managerial and program policies".

Peters (2010) explains "accountability as a different concept from responsibility. Responsibility emphasizes more on the individual level as a necessity in a public organization to show behavior that is in line with ethical standards that have been applied as a rule and carry out work in accordance with accepted rules and training.

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Meanwhile, accountability refers more to the relationship of the organization as an entity with parties outside the organization". This means, the level of accountability analysis is at the level of macro-organism which emphasizes the aspirations of organizational sociology with the focus of interaction between organizations and parties related to the organization.

A public sector organization must fulfill the dimension of accountability in carrying out its main duties and functions, including:

1. Accountability, honesty and legal accountability, related to compliance with laws and regulations required in the organization and related to honesty in preventing abuse of office, corruption and collusion.

2. Process accountability, related to the procedures applied in carrying out tasks that include accounting information systems, management information systems and administrative procedures. Process accountability can be carried out by public sector organizations through the provision of responsive and low-cost services to the public.

3. Program accountability, related to programs to be implemented, is a quality program and supports strategies in achieving the vision, mission and goals of the organization. Public sector organizations must be accountable for the programs that have been prepared.

4. Policy Accountability, related to the accountability policies that have been established by the organization by considering future impacts, and considering the objectives and reasons for the policy being established.

2.1.3.2. Transparency

Transparency can be defined as a concept or principle that promotes honesty in an organization in presenting information relating to performance and managerial performance. Transparency means providing open and honest information to the public based on the consideration that the public has the right to know openly and thoroughly the government's responsibilities in managing the resources entrusted to it and its compliance with laws and regulations (Government Regulation No. 24, 2005).

According to Mardiasmo (2009), "transparency means the openness of the government in providing information related to public resource management activities to those who need information". The government is obliged to provide information and other information that will be used to make decisions by interested parties.

Sagarih (2019) explains that "transparency is one of the fundamental aspects for the realization of public governance. the realization of public governance requires openness, involvement and easy access for the community to the process of government administration". The openness and ease of information on governance has the effect of realizing various other indicators. According to Wardana (2017), "transparency is the provision of information about government to the public and guarantees the ease of obtaining accurate and adequate information".

2.1.3.3. Value for Money

Mardiasmo (2004) states that value for money is one of the concepts of performance measurement based on 3 elements, namely economy, efficiency, and effectiveness. The meaning of these three elements can be described as follows:

1.   Economy

This element relates to the concept of costs to obtain input resources at lower prices that are close to market prices. Input is the total use of input resources in the form of manpower, including manpower, expertise and skills, as well as assets such as buildings, buildings, and others.

2.   Efficiency

Efficiency is the result of the relationship between the output and the use of input resources to produce the output. The level of efficiency of an economic activity can be judged from its ability to produce certain outputs with the lowest possible input, or with certain inputs capable of producing the maximum output, or commonly referred to as spending well.

3.   Effectiveness

Effectiveness is related to the relationship between expected results and actual achievement of results. This element is the relationship between output and goals by

comparing the contribution of output to the achievement of goals so that the effectiveness of an economic activity can be achieved. If economics focuses on inputs and efficiency focuses on outputs or processes, then effectiveness focuses on outcomes.

2.1.4. Internal Control

"Internal control is an authoritative arrangement and technique used to maintain or ensure resources, produce precise and solid data, increase proficiency, and strengthen consistency with executive strategy" (Krismiaji, 2010: 218). Every action and activity constantly achieves hierarchical goals through proper and effective practice. Inner control checks the correctness of numbers, but also takes into account the construction of organizational/office hierarchies, increasing implementation productivity, and breaking down administrative strategy achievements. Therefore, internal control must be observed and assessed with the aim that the advantages of interior control are effective and can be represented.

Hery (2015) states that "internal control is a set of approaches and methods to protect organizational resources or resources from all types of abuse, ensure the accessibility of proper company accounting data, and ensure that all legal arrangements (guidelines) and strategies are implemented and have been properly complied with or completed by executives by all representatives of the organization". Adequate inside control should be exercised within the organization to prevent and maintain a strategic distance from harassment, extortion, robbery, and misrepresentation. In small organizations, control in any case can be exercised directly by the head of the organization. However, the larger the association, the more eccentric the space and effort to be made,

Based on indications from Arumitha and Isharijadi (2019), "the Regional Personnel Agency (BKD) in Indonesia has implemented a proper internal control system in accordance with PP. 60 of 2008. From the environmental component, BKD has implemented separate integrity enforcement. With the existence of a code of ethics and facts of integrity, all BKD workers must know and understand the representative

code of ethics that is made in encouraging honesty in carrying out their obligations and instilling moral qualities so that workers have solid responsibilities. great at completing their duties. From the risk assessment component, BKD has carried out evidence and risk examination recorded in the BKD Performance Report. The report contains problems and hazard studies of each program that has been decided."

Inadequate internal control, low understanding of PUBLIC GOVERNANCE, and weak organizational commitment of provincial government finance officials in regional offices, can have a negative impact on representative exhibitions. This will trigger and even give the territorial government money authority freedom to complete fraudulent exercises, referring to demonstrations of wrong bookkeeping identified with defamation, such as payments, irreconcilable situations, prohibited awards, and financial coercion (Pangestika, 2016).

2.1.4.1.Internal Control Components

The most widely recognized international control structure in the US is provided by the Committee of Sponsoring Organizations (COSO). Based on the COSO Arens (2014), internal control segments are as follows:

1. Control Environment

   The internal control environment consists of activities, strategies, and methods that describe the general disposition of the administrative, head, and owner elements of internal control and the importance of control to substance. In order to understand and evaluate the control environment, several important components include:

   a. Honesty and moral qualities

   b. Responsibility and moral quality

   c. Cooperation between the Directors and Commissioners or the Audit Committee

   d. The board's philosophy and operating style

   e. Authoritative construction

   f. HR Policies and Practices

2. Risk Assessment

Risk Assessment is the second part of internal control. Risk assessment is an action taken by management in identifying and dissecting hazards that hinder the organization from achieving its goals. Risks can arise from within or outside the organization.

3. Control Activities

    Control Activities are strategies and systems. There may be multiple control exercises for each element, including manual controls and programmable controls. This control exercise can largely be categorized as one of the five types of accompanying exercises.

    a. Satisfactory isolation of liability
    b. Legitimate consent for exchanges and exercises
    c. Adequate archives and records
    d. Actual authority over resources and records
    e. Autonomous work check.

4. Information and Communication

    The motivation behind the substantive data-bookkeeping and correspondence framework is to initiate, record, interact and report on the exchanges that occur within an element and to maintain responsibility for the related resources.

5. Monitoring Activities

    Monitoring identifies with an ongoing evaluation or intermittent assessment of the nature of internal control by the board to ensure that controls are exercised by their objectives and modified in the event of significant changes in conditions.

2.1.5. Organizational Culture

2.1.5.1. Understanding Organizational Culture

"Culture is an essential way of thinking that contains shared beliefs, standards, and qualities and is a fundamental characteristic in achieving something in an organization or association" (Jufnidar, 2018). Then the quality and standards contained

are used as human resources in organizational groups to handle certain jobs. Organizational culture will influence the behavior of representatives with the aim that what workers do is an impression of the qualities and goals of the current hierarchy.

"Culture as an example of the shared basic assumptions that encounters when dealing with issues of outer change and inner coordination have functioned admirably enough to be considered genuine and thus expected to be educated to new individuals as appropriate methods for recognizing, thinking and feeling. identified with this problem" (Astrina, 2016). Here it seems to emphasize the aggregate angle, that culture is made up of various personalities and not just of one individual soul. In English, culture comes from the word culture which comes from the Latin Colere, which means to supervise and work.

Culture as an example of the essential shared suspicion that encounters when dealing with issues of change on the outside and reconciliation on the inside has functioned admirably enough to be considered real and in this way it is hoped to be instructed to new individuals as to the proper method of recognizing, thinking and feeling identified with the problem. that. Organizational culture is the regulation of the spread of beliefs and qualities that are created in an association and coordinate the behavior of these individuals. Organizational culture can be the main instrument that excels, namely if the hierarchical culture upholds the hierarchical methodology (Astrina, 2016).

"Mangkunegara revealed that organizational culture is a meeting, stories, beliefs, and shared standards that describe a group" (Ibrahim, 2018). "Cushway revealed that organizational culture is the value framework of a group and will affect the way work is done and the way workers act" (Atarwaman, 2015). Judging from some of the meanings of organizational culture above, organizational culture tends to be considered as a framework that contains behavior, good social standards adopted by everyone in it to coordinate their activities in achieving authoritative goals. A positive organizational culture will improve the organization to a superior direction. Then again, a negative organizational culture will have a negative impact on the group of organizations concerned. With this way,

"At the fundamental level, organizational culture is a standard of quality, suspicion, assumption, mentality and social standards which at that time showed their looks, perspectives and activities, so that they became the personalities of certain groups" (Ibrahim, 2018). Culture in the organization is also a communication between employees and their superiors. The cooperation of these two things will be applied indirectly in the view of the organization.

"Development results from changing a winning behavior. As Luthans points out, several organizational steps can help and maintain organizational culture, in particular through determining future representatives, situations, expansion of field of work, evaluation of performance and giving, instilling dedication to respectable qualities, growing stories and news, recognition and progress of implementation" (Atarwaman, 2015). "Aamodt clarifies organizational culture as shared qualities, beliefs, and customs that are accessible among specialists in an association that exemplifies good and bad and forms outreach among workers and executives" (Rani, 2016).

According to Mutia (2018), "organizational culture is identified with the presentation of the nagari mechanical assembly in supervising nagari funds. This can be proven by the influence of the presentation of nagari officials in financial administration, both so far and exclusively. Where it can be traced that the developmental and hazard-taking factors, the direction of the results, the direction of the individual, the direction of the group, strength and security or health, together have an impact on the exhibition of the nagari monetary administration in Tanah Datar, so it can be concluded well that the impact of hierarchical culture is acceptable. together, as well or in part gave a very big influence for the exhibition of nagari financial administration in Tanah Datar Regency".

2.1.5.2. Dimensions of Organizational Culture

Yilmaz and Ergun (2008) argue that the core of Denison's (1990) model is the underlying beliefs and assumptions that represent the deepest levels of organizational culture. The four characteristics of organizational culture that are dimensions in Denison's (1990) framework are as follows:

1. *Involvement* is an organizational ability that effectively empowers their people, builds their organization around a team, and develops human capabilities at all levels. Denison (2000) states that involvement is a treatment that makes staff feel included in organizational activities so that they make staff responsible for their actions. Denison (2006) states that involvement consists of three indicators, namely empowerment (Empowerment), teamwork (Team Orientation) and capacity development (Capability Development).

2. *Consistency*. Organizations also tend to be effective because they have a strong culture that is very consistent, well-coordinated, and well-integrated. Consistency creates a strong culture based on a system of beliefs, values, and symbols that are widely shared and understood by organizational members (Darsana, 2013). Denison (2006) states that consistency within the organization is a dimension that maintains the strength and stability of the organization. Denison and Mirsha (1995) state that consistency can be seen from three indicators, namely core value, agreement, coordination and integration.

3. *Adaptability* is the ability of a company or organization to translate the demands of the business environment into action. Denison and Mirsha (1995) state that adaptability can be seen from three indicators, namely change (Creating Change), focusing on customers (Customer Focus) and the state of the organization (Organizational Learning).

4. *Mission*, which is a meaningful long-term direction for the organization. Successful organizations have goals and directions that clearly define the organization's strategic goals and objectives and express a vision of how the organization will look in the future. Denison and Mirsha (1995) state that adaptability can be seen from three indicators, namely a focused and fixed strategy (Strategic Direction and Intent), goals and objectivity, and vision.

2.1.5.3. Characteristics of Organizational Culture

Robbins suggests the following seven characteristics of organizational culture (Nawawi, 2013):

a. Innovation and the courage to take risks, the extent to which employees are encouraged to innovate and take risks.

b. Attention to detail, the extent to which employees demonstrate a position of precision, analysis and attention to detail.

c. Result-oriented, the extent to which management focuses on results rather than on the techniques and processes in achieving those results.

d. Human-oriented, the extent to which management decisions take into account the effect of results on people in the organization.

e. Team oriented, the extent to which work activities are organized around teams rather than individuals.

f. Aggressive, the extent to which people are aggressive and competitive, rather than being casual.

g. Stable, the degree to which organizational desires emphasize the application of the status quo in contrast to growth.

2.1.5.4. Organizational Culture Indicators

Robbins stated that the most recent research suggests seven primary characteristics that both capture the essence of an organizational culture, namely (Arianty, 2014):

a. Innovation and risk taking, the extent to which employees are encouraged to be innovative and take risks.

b. Attention to the extent to which employees are expected to demonstrate performance, analysis and attention to detail.

c. Result orientation, the extent to which management focuses on results rather than on the techniques and processes used to achieve those results.

d. People orientation, the degree to which management takes into account the effects of the results on the people in the organization.

e. Team orientation, the extent to which work activities are organized around the team, not individuals.

f. Aggressiveness, the extent to which people are aggressive rather than casual.

g. Stability, the extent to which organizational activities emphasize maintaining the status quo rather than growth.

2.1.5.5. Benefits of Organizational Culture

Nawawi (2013) stated that organizational culture have some benefits, that are:

a. Organizational culture helps direct human resources towards achieving the vision, mission and goals of the organization.

b. Organizational culture shapes staff behavior by encouraging the mixing of core values and desired behaviors, so that organizations work more efficiently and effectively, improve consistency, resolve conflicts, facilitate coordination and control.

c. Organizational culture will increase staff motivation by giving them a feeling of belonging, loyalty, trust, and values and encouraging them to think positively about them and the organization

2.1.6. Local Government Performance and Nagari Financial Management

As stated by Moeheriono (2012), "performance is a description of the level of achievement of using a program, or action in understanding the goals, objectives, vision and mission of the association as revealed in the drawn-out arrangement by the association". In addition, Munti & Fahlevi (2017) separates performance into two, namely individual performance and authoritative performance. "Performance must be estimated to evaluate the extent to which the contrast between plans that have been prepared and those that have been understood, the schedule of use that is regulated and its recognition and between the outcomes obtained and normal outcomes" (Wibowo, 2011). From an economic point of view, performance is a description of the monetary condition of the organization in a given period relating to the parts of building up and transfer of assets.

The poor local governments performance of village financial management in a period of poor regional autonomy is a difficult issue that must be resolved immediately. In general, "performance will even decrease during the period of self-government

compared to before autonomy" (Azhar, 2008). In a study conducted by Akbar et al. (2012) show that local governments are trying to complete more implementation to meet guidelines rather than create productivity and sufficiency in projects and arrangements. Administrative problems in local government in Indonesia have not shown superior headlines. This is evidenced by the many defamations and attempts to change the government system. It is interesting to investigate further whether there are administrative problems in public bodies in performing nagari government performance.

The local government performance of its financial management is in the public spotlight because of demands for candor and responsibility. Referring to the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018, Village Financial Management is in the form of overall activities including planning, implementing, managing businesses, reporting, and being responsible for Nagari finances. Hasthoro's examination (2016) experimentally looked at the use of good public governance (GPG) standards on the performance of local governments in Indonesia. The standards in the GPG combine majority rule governance (democracy), transparency, accountability, legal culture and fairness and uniformity. Exploration by Akbar et al. (2012) found that "implementation of performance by local governments is only to agree on guidelines, not to highlight internal variables that actually complete performance". Another thing that Azhar (2008) argues is comparing the performance of local governments before and after regional autonomy with the level of decentralization as a measure.

According to Permendagri No.113 of 2014 concerning Nagari Management, the implementation of nagari finances is characterized as all activities that include regulation, use, reporting, and nagari responsibility. So, it is very possible to think that nagari performance is a consequence of the work or achievement of the nagari government in completing all the exercises including regulation, implementation, reporting, and nagari responsibility. The organization of nagari accounts shared by public authorities is subsidized by the APBN. In the overall regulation of Permendagri Number 37 of 2007 concerning Regional Management, it is also made clear that

granting autonomous rights to nagaris means giving the nagari government the opportunity to monitor funds freely, considering that the management of sources of salaries and salaries is the same as spending funds.

Furthermore, Mardiasmo (2009) argues that "performance pointers can be estimated using markers (1) proficiency, in particular the correlation between results and information related to predetermined targets or implementation principles, (2) adequacy is the level of examination between program outcomes. and target, (3) finance is the proportion between the info and the price of the information stated in terms of money-related units and (4) satisfactory details". As shown by the research of Suwondo et al. (2013), the implementation estimation instrument consists of several points of view that affect the nature of the use of task and which can be estimated include:

1. Work implementation
2. Skills
3. Behavior
4. Initiative.

According to the Indonesian Institute of Accountants (2009), "statements are the final result of the summary interactions. A complete budget summary consists of a report on position, a report on changes in equity, payment articulation, a report on changes in position, notes and various reports as well as informative materials that form a basic part of the report". With the passing of Law Number 6 of 2014, it is not only transforming some nagaris into small nagari government units, but also as disclosure substances that must be reported on every activity they carry out. reporting means providing data, an outline of the organization's presentation during a period to the head, and as a representation of the condition of an association or organization.

Government Accounting Standards (SAP) through PP. Number 24 Year 2005 which is the main SAP claimed by the Government of Indonesia. Government Accounting Standards (SAP) are as follows: (1) SAP is a bookkeeping standard applied in the preparation and introduction of government reports, (2) SAP is a development of manual and electronic methodologies ranging from various kinds of information,

recording, summare and reporting position, and government activities, (3) The central government and the environment compile an administrative accounting framework that refers to SAP.

Nagari financial administration does not only concern guidelines and supporting frameworks, but also concerns current human resources. The presentation of the nagari's monetary administration is strongly influenced by the way of life of the association. Because a proper authoritative culture will reflect the character of an association. "Regarding monetary/nagari administration, it is explained in Law 6/2014 on Nagaris that nagari accounts are all nagari rights and commitments that can be rewarded with cash, and everything as cash or merchandise identified with the implementation of nagari rights and commitments. The rights and commitments described will result in nagari salaries, consumption, financing, and monetary administration" (Mutia, 2019).

In Permendagri No. 113 of 2014 regulates nagari management standards which include transparency, responsibility, participation and deliberation, as well as spending discipline. Transparency implies that all access to data and dynamic cycles is claimed by society with the aim of ensuring that the movement of activities is openly known. Bookkeeping in this arrangement is characterized as ethical, true, legal and official responsibility. Government management must cover the community effectively from the regulatory stage to the inspection (participatory) activities. In addition, budget demand and control are reflected in consistency, on time, on quantity, and consistent with standards.

2.2. Previous Research

Table 2.1 Previous research

Researcher	Title	Method	Variable	Result
Manurung, Daniel T.H & Saputra, Komang Adi Kurniawan (2020)	Internal Control Systems and Good Village Governance to Achieve Quality Nagari Financial Reports	Quantitative research	Internal control systems, Good village governance, Quality of financial statements	The results showed that village good governance and village internal control systems had a significant influence on the quality of the financial statements of the nagari government.
Chici Claraini (2017)	The Effect of Good Governance, Government Internal Control Systems, and Leadership Style on Regional Government Performance (Case Study of Regional Work Units of Rokan Hilir Regency)	Descriptive quantitative	Public governance, government internal control system, leadership style, government performance	The results showed that good governance, government internal control systems, and leadership style had a significant influence on the performance of the local government of Rokan Hilir with a significance value of 0.030.
Gede Iswara Yudhasena & Asri Dwija Putri (2019)	The Influence of Good Governance, Internal Control, and Organizational Culture on the Performance of Regional Apparatus (OPD)	Descriptive quantitative method	Good Governance, Internal control, Organizational Culture, Regional Apparatus Performance	The results of the study explain that the influence of GGG, internal control, and organizational culture is positively correlated with the performance of regional apparatus organizations in Karangasem district.

(continued)

Researcher	Title	Method	Variable	Result
Indriasari, Desi, et. al (2019)	Determinant of Village Financial Management Accountability	Descriptive Verification method	Laws and regulations compliance, Village government, Competence, Village participation, Information technology application, Village financial management accountability	The results showed that laws and regulations compliance application has significant effect on village financial management accountability meanwhile nagari government competence, nagari participation, information technology application has no significant effect on nagari financial management accountability.
Pangestika, Fierda (2016)	The Effect Of Internal Control, Good Governance, And Organization Commitment On Employee Performance in Temanggung District.	Quantitative method	Internal control, Good governance, Organization commitment, Employee performance	The results of the study explain that the internal control, good governance and organizational commitment has a positive correlation to the employee performance in Temanggung District.
Reni, Mutia (2018)	The Effect of Organizational Culture on The Performance of Nagari Apparatus in Nagari Financial Management	Quantitative method	Organization culture, Nagari performance	The results of the study explain that the organizational culture has a positive effect in Nagari Financial Management.

(continued)

Researcher	Title	Method	Variable	Result
Widiyarta, Kadek, Herawati N.T & Atmadja A.T (2017)	The Effect of The Competency of The Apparatus, Organizational Culture, Whistleblowing and Internal Control System Against Fraud Prevention of Village Fund Management (Empirical Study on Village Governments in Buleleng District)	Quantitative Descriptive	Apparatus competency, Organizational culture, Whistleblowing, Internal control system, Fraud prevention	The results of the study explain that the influence of Apparatus competency, Organizational culture, Whistleblowing and Internal control system is positively correlated with the Fraud Prevention of Village Fund Management.

2.3. Conceptual Framework

Based on the results of previous research, the authors use public governance, internal control, and organizational culture as an independent variable and the nagari financial management performance as the dependent variable. The conceptual framework that describes the relationship between variables can be seen in Figure below.
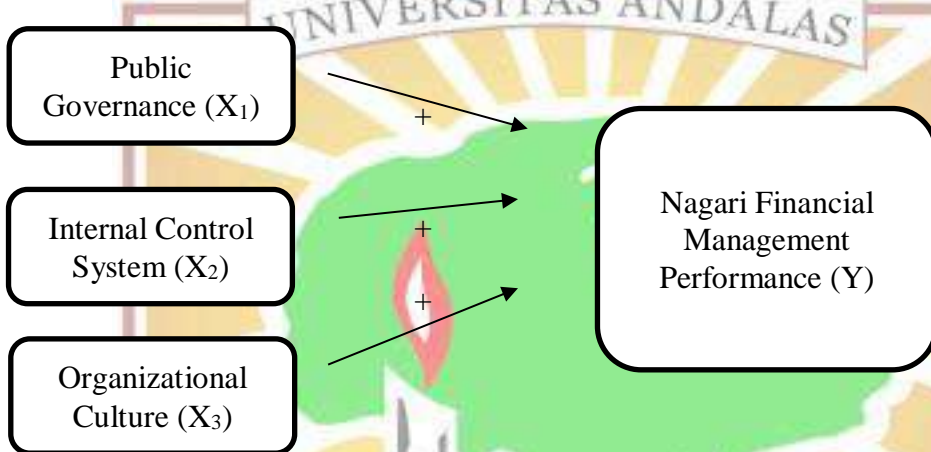
2.4. Hypothesis Development

2.4.1. Public Governance for Nagari Financial Management Performance

Handi & Bambang (2016) regarding the relationship between public governance and nagari financial management performance states that if the principles of public governance are applied to local governments, the performance of local governments will get better.

According to Hutapea & Widyaningsih (2017) regarding the relationship between the public governance and nagari financial management performance, it is stated that "governance who can't do public governance well will have many negative impacts on the government and society or other parties. Therefore, local governments need to implement good corporate governance in accordance with existing principles." In line with this understanding, the author formulates the first hypothesis in this study as follows:

> H1: Public governance has a positive influence on Nagari Financial Management Performance.

2.4.2. Internal Control System for Nagari Financial Management Performance.

According to Pujiono, et al (2016) regarding the relationship between the internal control system and nagari financial management performance, it is stated that "a good internal control system will have a good impact on the planning and implementation of the government budget, so that the implementation of government work plans and activities can be implemented more effectively than the implemented budget."

According to Tiasari (2013) regarding the relationship between the internal control system and nagari financial management performance, it is stated that "an internal control system is needed to ensure that risk management measures have been implemented effectively based on established policies and procedures, so that the performance of government agencies can increase and fraud can be minimized and all the smallest units of the organization can be controlled so that they are in accordance with existing policies and procedures so that accountability for the performance of government agencies can be achieved."

In line with this understanding, the author formulates the second hypothesis as follows:

H2: Internal Control System has a positive influence on Nagari Financial Management Performance.

2.4.3. Organizational Culture for Nagari Financial Management Performance.

According to Widiyarta, K, Herawati, N.T & Atmadja, A.T (2017) regarding the relationship between organizational culture and nagari financial management performance, it is stated that "Organizational culture is a system of spreading beliefs and values that develop in an organization and directing the behavior of its members. So, if an agency, in this case a nagari government has a good organizational culture and organizational culture are used as guidelines in conducting organizations or managing nagari funds, the prevention of fraud in nagari financial management will be higher and the likelihood of fraud will be lower."

In line with this understanding, the author formulates the third hypothesis as follows:

H3: Organizational Culture has a positive influence on Nagari Financial Management Performance.

2.4.4. Public Governance, Internal Control, And Organizational Culture as Together for Nagari Financial Management Performance.

According to three explanations above regarding the relationship between public governancE, internal control, organizational culture and nagari financial management performance, the author formulates the fourth hypothesis as follows:

H4: Public Governance, Internal Control, And Organizational Culture as together has a positive influence on Nagari Financial Management Performance.

CHAPTER III

RESEARCH METHODOLOGY

3.1.Types and Sources of Data

This research is a descriptive based research using a quantitative approach, because this research is presented using numbers and describes an event that occurred in the past to the present. This quantitative-based research is also carried out to test theories or temporary assumptions in research whether it is true or not (Sarmanu, 2017). Apart from being a descriptive-based research with a quantitative approach, this research also includes field research, because this research is carried out in the field within the real scope of life (Hasan, 2012). In practice, field research is carried out by extracting data from the location or field of research, namely respondents in 5 Nagari in Lima Kaum Sub-district, Tanah Datar Regency, West Sumatera.

The objects in this study were 5 Nagari in Lima Kaum Sub-district, Tanah Datar Regency, West Sumatra Province. While the types and sources of data to be collected and used in this study are primary data, namely data and information obtained directly from relevant actors or informants. In this case, the researcher conducted a field study using a questionnaire. The processed data comes from filling out questionnaires which are filled in directly by the respondents. The respondents in question are the Nagari apparatus in 5 Nagari Offices in Lima Kaum Sub-district who are involved in managing nagari finances.

3.2.Population and Sampling

3.2.1. Research Population

According to Hartono (2013) the population is the whole unit or individual within the scope to be studied. Meanwhile according to Sekaran & Bougie (2016), population refers to the people, events, and interesting objects that researchers expect to be investigated. Population can include everything including natural objects and books just the amount that exists on the object. The population used in this study was all

Nagari apparatus in 5 Nagari Offices in Lima Kaum Sub-district, Tanah Datar Regency, West Sumatera. Total population in this study were 65 respondents with the following details:

Table 3.2. Number of Nagari Apparatus in 5 Nagari Offices in Lima Kaum District.

No.	Nagari	Amount
1	Lima Kaum	9
2	Cubadak	10
3	Parambahan	16
4	Labuah	15
5	Baringin	16
	TOTAL	65

3.2.2. Research Sampling

According to Suharsimi Arikunto (2010), the research subjects are better taken all if the research subjects are less than 100, the research is referred to as populative research. The subjects of this study amounted to 65 respondents, so this research is a populative research.

3.3.Data Collection Method

In the implementation of primary data collection, researchers used questionnaire distribution techniques. This technique is carried out by a data collection method that is carried out by providing a list of questions to respondents and give it to the nagari apparatus in person by including several alternative answers. The data collection process is carried out by the author by making a list of questions and statements which are then given to respondents to be answered using alternative answers that have been provided.

The questionnaire was distributed to be filled out by respondents, in this case the nagari government and representatives of 5 Nagari offices in Lima Kaum Sub-district. After the data has been obtained, then testing the validity, reliability testing, and data analysis tests will be carried out.

3.4.Measurement and Research Variables

Researchers in this study want to know the effect of determining government governance on the performance of nagari management as an effort to achieve nagari fund planning priorities in 2021. In the context of this study, the independent variable is governance including accountability, transparency, participation, and supervision. While the dependent variable is the performance of nagari fund management. In this study, operational research variables and variable measurement can be seen in table 3.3 below:

Table 3.3. Operational Definition and Measurement of Independent variables

Research Variable	Operational Definition	Dimention	Indicator	Reference
Public Governance (X1)	Public governance is a government that runs government based on laws (rules), transparency, accountability, information reliability, and efficiency in government management.	Accountability	1. The judicial process is independent 2. It cannot bribe the institution 3. It can rely on the institution 4. The institution works independently	Ambarwati, R, Mudjib, A.W, Lestariana, F.F & Handiwibowo, G.A (2019)
		Transparency	1. The decisions of the institution are clarified by the government 2. The administration provides precise information about procedures 3. The administration is easily accessible	
		Value for Money	Performance measurement to measure the economy, efficiency, and effectiveness of an activity, program, and organization.	
Internal Control System (X2)	Internal control is an authoritative arrangement and technique used to maintain or ensure resources, produce precise and solid data, increase proficiency, and strengthen consistency with executive strategy	Control Environment	1. Upholding integrity and ethical values. 2. Commitment to competence; 3. Conducive leadership; 4. Establishment of an organizational structure that is in accordance with needs; 5. Delegation of authority and responsibility right; 6. Formulation and implementation of sound policies regarding the development of human resources;	Pangestika, Fierda (2016), Farida Setya Arumita, Isharijadi, and Farida Styaningrum (2020) based on PP No. 60 Year 2008
		Risk Assessment	1. Risk identification 2. Receipt assessment	

Research Variable	Operational Definition	Dimention	Indicator	Reference
		Control Activities	1.Control activities are prioritized on main activities of Government Agencies. 2. Control activities should be linked to risk assessment process. 3. Selected control activities are adjusted with the special nature of Government Agencies. 4. Policies and procedures must be established written.	
		Information and Communication	1. Provide and utilize various forms and means of communication. 2. Manage, develop and update continuous information system.	
		Monitoring	Through continuous monitoring, evaluation separately, and follow up on the recommendations of the audit results and other reviews.	
Organizational Culture	Organizational culture is a meeting, stories, beliefs, and shared standards that describe a group	Risk Taking	Behavior that takes the opportunity to be in an unsafe situation to produce something new.	Reni, Mutia (2018)
		Innovation	Determination to provide a new idea that has a potential to develop the institution	
		Results Orientation	The capacity to keep a personnal commitment to doing jobs and ready to efficiently distinguish risks and results for institution achievement.	

Research Variable	Operational Definition	Dimention	Indicator	Reference
		People Orientation	The process of getting to know someone in order to determine attitudes and views towards that person.	
Research Variable	**Operational Definition**	**Dimention**	**Indicator**	**Reference**
		Team Orientation	Work activities are carried out together to produce common achievements.	
		Aggressiveness	Behavioral tendency to outdo others in order to achieve a desired goal.	
		Stability	the ability to do one's own work or to withstand outside interference or pressure.	

Table 3.4. Operational Definition and Measurement of Dependent variables

Research Variable	Operational Definition	Dimention	Indicator	Reference
Nagari Financial Management Performance (Y)	Nagari Financial Management Performance is the level of achievement of the results of local government work in managing and realizing PAD and using indicators	Transparency	The principle of openness where access to the widest possible information about regional finance is open to the public and can be freely accessed	Thoyib, M., et.al (2020)
		Accountable	Institution has to be responsible in every task and trust given	
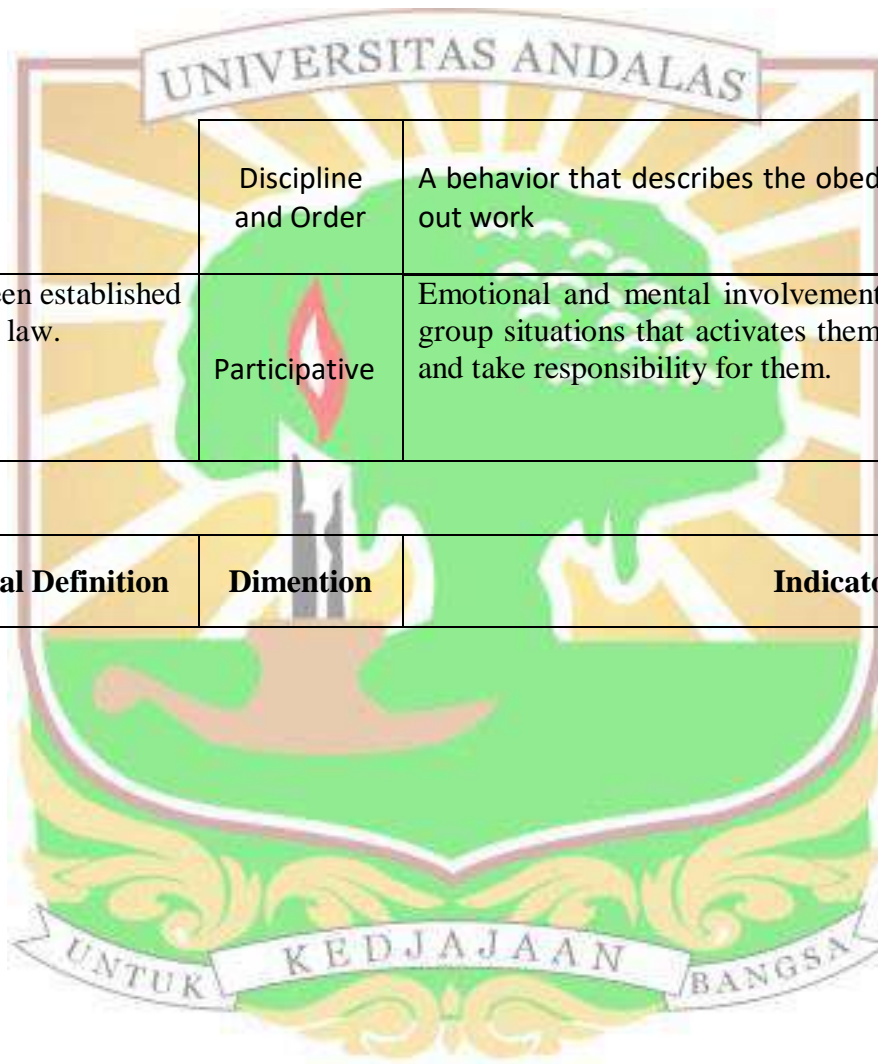
| | | Discipline and Order | A behavior that describes the obedience of a person in carrying out work | |
| | that have been established by law. | Participative | Emotional and mental involvement of institutional members in group situations that activates them to contribute to group goals and take responsibility for them. | |

(continued)

Research Variable	Operational Definition	Dimention	Indicator	Reference

In terms of measurement, this study uses an Interval scale measurement, which is a measurement scale used to measure a certain phenomenon and assign a value to that preference (Ikhsan, 2015). This interval scale uses a Likert scale instrument. The questionnaire to be distributed will be equipped with five alternative answers, and each answer contains a score, namely:

STS : Strongly Disagree score 1
TS : Disagree score 2
S : Agree score 3
SS : Strongly Agree score 4

3.5.Analysis Method

The analysis method used in this research is descriptive analysis using the SPSS 25.00 application software. The purpose of descriptive analysis using these statistics is to interpret the respondents 'arguments against the choice of statements and the frequency distribution of respondents' statements based on the data that has been collected.

In this study, respondents' answers are classified in the form of answers using an interval scale with the Likert scale method. Then from these answers that will describe or provide an overview of the research variables and characteristics of the respondents as seen from the mean (mean), standard deviation, variance, maximum, minimum, sum, range, and so on. The following steps will be used to analyze the data:

3.5.1. Data Quality Test

3.5.1.1.Validity Test

According to Gozhali (2011), to measure whether a questionnaire is valid or not, the validity test should be used. In this study, the validity test was carried out by calculating the relationship or correlation between each question and the total score using Product Moment correlation formula from Pearson Correlation as stated below:

$$r_{xy} = \frac{N\Sigma XY - (\Sigma X)(\Sigma Y)}{\sqrt{\{N\Sigma X^2 - (\Sigma X)^2\}\{N\Sigma Y^2 - (\Sigma Y)^2\}}}$$

Information:

X   = Scores obtained by subjects of all items

Y   = Total score obtained from all items

ΣX = No of scores in distribution X

ΣY = No of scores in the distribution Y

ΣX^2 = No of squares in the distribution score X

ΣY^2 = No of squares in the distribution score Y

The results obtained from the calculation using the formula will be compared with the results of the table with the following test criteria:

1. $r_{the\ results} > r_{table}$, then the questionnaire is valid.

2. $r_{the\ results} < r_{table}$, then the questionnaire is invalid.

3.5.1.2. Reliability Test

According to Ghozali (2011), to measure a questionnaire which is an indicator of a variable, a reliability test should be used. The questionnaire can be said to be reliable if a person's answer to the statement is stable and consistent over time. The reliability test in this study was conducted using the internal consistency reliability method using the Cronbach Alpha test to identify how well the items in the questionnaire relate to one another. The calculation formula is as follows:

$$\alpha = \frac{k}{k-1}\left(1 - \frac{\Sigma \sigma_{xt}^2}{\sigma_x^2}\right)$$

Information:

α   = *Cronbach's coefficient alpha*

k   = Number of fractions

$\Sigma \sigma_{xt}^2$ = Total of the variants of each fraction

σ_x^2 = Variant of total score

The statistical procedure used for this test uses Cronbach's Alpha coefficients. In general, an exploratory instrument should be reliable if it has a Cronbach's Alpha coefficient > 0.6. If the Cronbach's Alpha value obtained from each factor is > 0.6, then these factors are considered solid (Ghozali, 2013).

3.5.1.3. Normality Test

Gozhali (2013) explains that to test whether the regression model, confounding or residual variables have a normal distribution, the normality test should be used. The normality test in this study was carried out with the "Kolmogorov Smirnov Table". The test criteria are used to find out normally distributed data, as follows:

1.   If the probability of the Z value of the KS test is not significant <0.05, then the data is not normally distributed.

2.   If the probability is Z, the KS test is not significant> 0.05, then the data is normally distributed.

3.5.1.4. Linearity Test

The linearity test was conducted to determine whether or not there was a relationship between each linear variable and also to test whether each variable was significant or insignificant. The linearity test used is the F test where the F_{count} value will be obtained which is then compared with F_{table} at a significant level of 5% with the following criteria:

1. If the value of $F_{count} \leq F_{table}$ at a significant level of 5%, then the relationship between each variable is linear.

2. If the price $F_{count} > F_{table}$ at a significant level of 5%, then the relationship between each variable is not linear.

To find out the value of F_{table} can be done by using the formula:

$$Df \text{ or } n1 \text{ (number)} = k - 1$$

$$df \text{ or } n2 \text{ (denominator)} = n - k$$

where:

k = number of variables

n = number of respondents

3.5.2. Classic Assumption Test

Classic assumptions test made in this study are multicollinearity test and heteroscedasticity test.

3.5.2.1. Multicollinearity Test

According to Ghozali (2011), to test whether the regression model found a correlation between the independent (independent) variables, the multicollinearity test should be used. A good regression model is characterized by no correlation between the independent variables. Independent variables are said to be non-orthogonal if they are correlated with each other. If the independent variable whose correlation value between the independent variables is equal to zero, it is called an orthogonal variable. One way to detect the presence or absence of multicollinearity in the regression model is to look at the tolerance value and VIF (variance inflation factor) with the following criteria:

a) If the tolerance value ≥ 0.10 and VIF ≤ 10, then there is no multicollinearity in this study.

b) If the tolerance value ≤ 0.10 and VIF ≥ 10, then there is multicollinearity in this study.

3.5.2.2. Heteroscedasticity Test

According to Ghozali (2011), the test to see whether in the regression model has a variance difference from the residuals of one observation to another is called the heteroscedasticity test. If the variance from the residual of one observation to another is constant, it is called homoscedasticity. However, if it is different, it is called heteroscedasticity.

A good regression model is one where homoscedasticity / heteroscedasticity does not occur because these data include data that represent multiple measures. The Glejser test is a heteroscedasticity test used in this study. If the independent variable significantly affects the dependent variable, there is an indication that heteroscedasticity occurs. However, if the significance value is above the 5% (0.05) confidence level, the regression model does not contain any heteroscedasticity.

3.5.3. Hypothesis Test

3.5.3.1. Multiple linear regression analysis

Multiple linear regression analysis is a regression examination in which the dependent variable (Y) is described and/or associated with more than one independent variable (X) with the requirement that the independent variable must be straight or linear. This study used multiple linear regression analysis because the independent variables in this study consisted of more than two variables. The formula used for this examination is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Where:

α = Constant

β = Regression coefficient

e = error estimated

Y = Nagari Fund Management Financial Performance

X1 = PUBLIC GOVERNANCE

X2 = Internal control system

X3 = Organizational Culture (Ghozali, 2013).

The value of the constant in this regression model is indicated in, while the magnitude of the regression coefficient for each variable is indicated by 1 and 2. Before testing the possibility of this regression model, the research must first test the classical assumptions. As explained above, the classical assumption test in this study was carried out using the normality test, multicollinearity test, and heteroscedasticity test.

3.5.3.2. T-test

T-test was conducted on the partial regression coefficient to determine the partial significance of the role of the independent variable on the dependent variable while the other independent variables were assumed to be constant. The formula used for this examination is as follows:

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

Where:

t = t distribution

r = partial correlation coefficient

r^2 = Coefficient of determination

n = amount of data

The results obtained from the calculation using the formula will be compared with the results of the table with the following test criteria:

a) If the value of $T_{count} \leq T_{table}$ at a significant level of 5% or the value of sig > α, then H_0 is accepted and there is no significant influence.

b) If the value of $T_{count} \geq T_{table}$ at a significant level of 5% or the value of sig > α, then H_0 is rejected and there is a significant influence.

3.5.3.3. F-test

The F-test was conducted to test whether the independent variables jointly had a significant effect on the dependent variable. The formula used for this examination is as follows:

$$F = \frac{R^2/k}{(1 - R^2)/(n - k - 1)}$$

Where:

R = coefficient of determination

n = the amount of data

k = the amount of independent variable

Steps:

1. Hypothesis formulation

   $H_0 : \mu1 = \mu2 = \mu3$

   H_a : one or more pairs of different mean

2. Determining the level of significance

   Significance level = 5% (0.05).

3. Determine F_{count}

4. Determine F_{table}

5. Determining the significance value

6. Test Criteria

In this study using two testing criteria, namely:

H_0 is accepted if $F_{count} < F_{table}$ with a significance value > 0.05

H_0 is rejected if $F_{count} > F_{table}$ with a significance value < 0.05

3.5.3.4. Coefficient of Determination

The coefficient of determination is a measure to determine the suitability or the accuracy between the estimated value or the regression line with the sample data. If the value of correlation coefficient is known, then to get the coefficient of determination can be obtained by squaring it. The magnitude of the coefficient of determination can be calculated using the following formula:

$$KD = r^2 \times 100\%$$

Where:

KD = Coefficient of Determination

R = Correlation coefficient

The criteria for the analysis of the coefficient of determination are:

a. If KD detects zero (0), then the effect of the independent variable on weak dependent variable.

b. If KD detects one (1), then the effect of the independent variable on strong dependent variable.
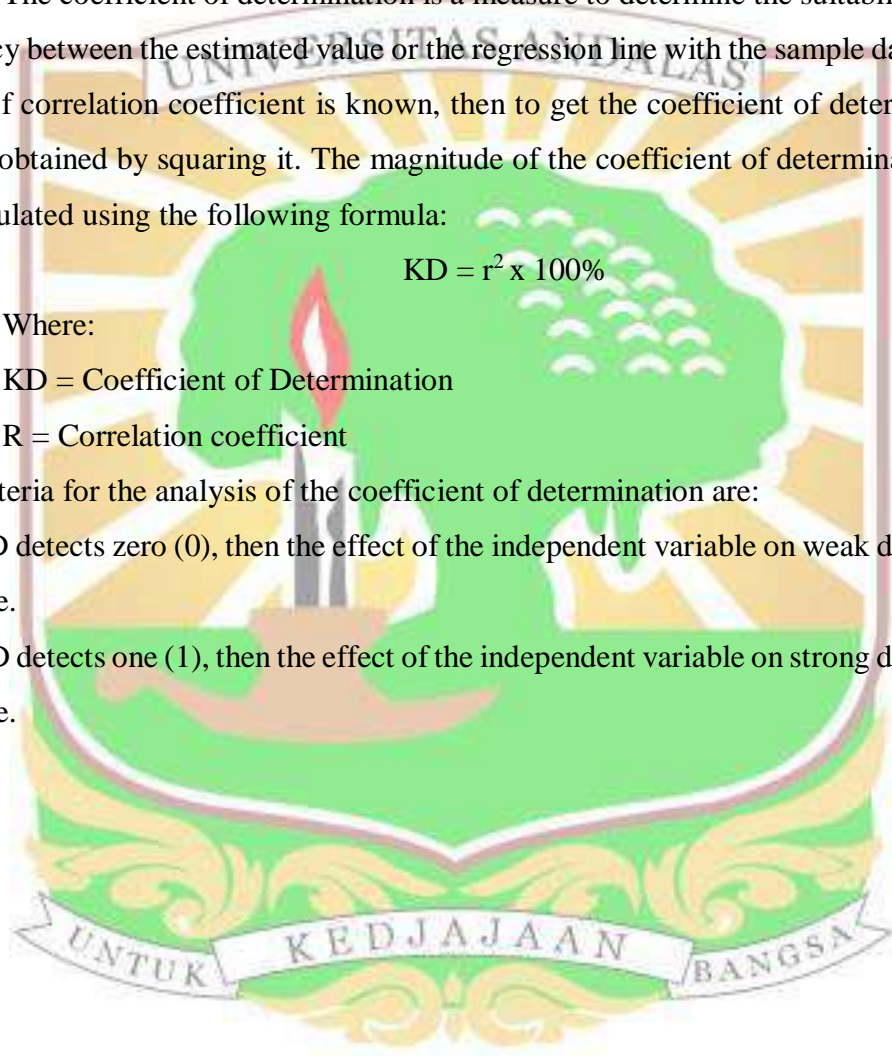
CHAPTER IV

RESEARCH RESULTS AND DISCUSSION

4.1. General Data Descriptive

The data collection in the study was carried out by distributing questionnaires to all Nagari offices located in the Lima Kaum sub-district, Tanah Datar Regency, West Sumatra Province. While the respondents (sample) used were all employees of the nagari office. Questionnaires began to be distributed to respondents on May 25, 2021. Questionnaires were given to each Wali Nagari and re-collected gradually by the authors because filling out the questionnaire depended on the willingness of the respondents to fill it out. All questionnaires have been received by the author on June 2, 2021.

Based on the research results obtained 5 (five) Nagari Offices in Lima Kaum Sub-district, Tanah Datar Regency, West Sumatra Province, namely Nagari Lima Kaum Offices, Cubadak Nagari Offices, Labuah Nagari Offices, Parambahan Offices, and Baringin Nagari Offices. The following is the number of questionnaires given to each nagari:

Table 4.1. The Amount of Qustionnaires that are given

Nagari Office	Number of Questionnaires
Lima Kaum	9
Cubadak	10
Parambahan	16
Labuah	15
Baringin	16
TOTAL	**65**

In each Nagari office, different numbers of questionnaires were given depending on the number of Nagari apparatus working in each Nagari office, so the total distribution was 62 questionnaires. Of the 65 questionnaires distributed to respondents, 62 were received back. The rate of return of the questionnaire can be seen in the following table:

Table 4.2. Questionnaire Return Rate

	amount	Percentage

Number of questionnaires sent	65	
Number of returned questionnaires	62	96.39%
Number of non-returning questionnaires	3	4.61%
Number of questionnaires that can be used (Questionnaire return rate)	62	96.39%

Source: Processed primary data

4.1.1. Brief Profile of Lima Kaum Sub-district, Tanah Datar

Lima Kaum Sub-district is a sub-district in Tanah Datar Regency, West Sumatra Province which has 5 government nagaris, namely Nagari Lima Kaum, Nagari Parambahan, Nagari Labuah, Nagari Cubadak, and Nagari Baringin. Lima Kaum Sub-district is astronomically located at coordinates 00.26' 41" and 00.31' 01" South Latitude and between 100.28' 19" 100.37' 24" East Longitude.

Lima Kaum sub-district has a vision, namely "To create a professional sub-district apparatus in public services towards a civilized, cultured and prosperous society based on customs and religion". To realize the vision of the Lima Kaum Sub-district, the implementation of government and development is carried out in several missions, namely:

a. Increase understanding, appreciation and development of religious, customary and cultural values.

b. Improving the human resources of the sub-district apparatus who are faithful, healthy, intelligent, characterized and prosperous based on the ABS-SBK.

c. Improving the administration of sub-district administration optimally that is good, clean and professional.

d. Realizing community safety and comfort through coordination with law enforcement, forkopinca, and nagari guardians.

4.1.2. Characteristic of Respondents

Based on the results of data collection using a questionnaire, the characteristics of the respondents who became the population in this study were divided into several groups. The details are as follows:

4.1.2.1. Description of Respondends by Age

Description of respondents based on age can be seen in Figure 4.1 below:

Figure 4.1 Characteristics of Respondents by Age
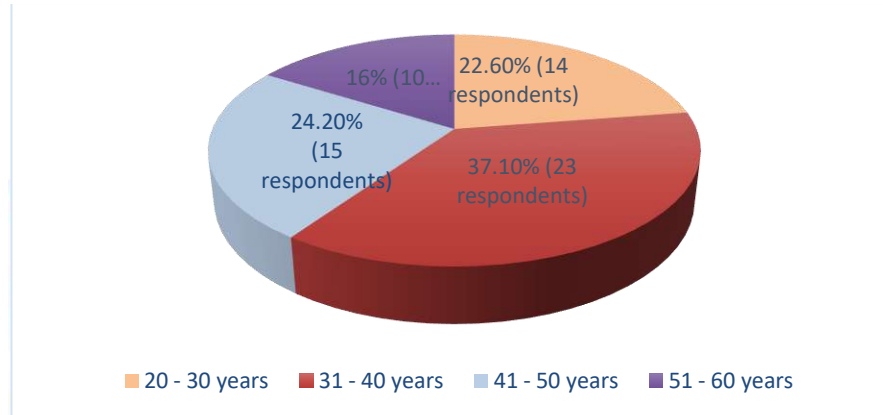
Source: Primary Data

Figure 4.1 shows that the majority of respondents are aged 31-40 years old (37.10%), then 41-50 years old (24.20%), followed by respondents aged 20-30 years old (22.60%), and the remaining 16.0% are 51-60 years old. This shows that the majority of the nagari apparatus in 5 Nagari offices, Lima Kaum Sub-district, Tanah Datar Regency are aged 31-40 years.
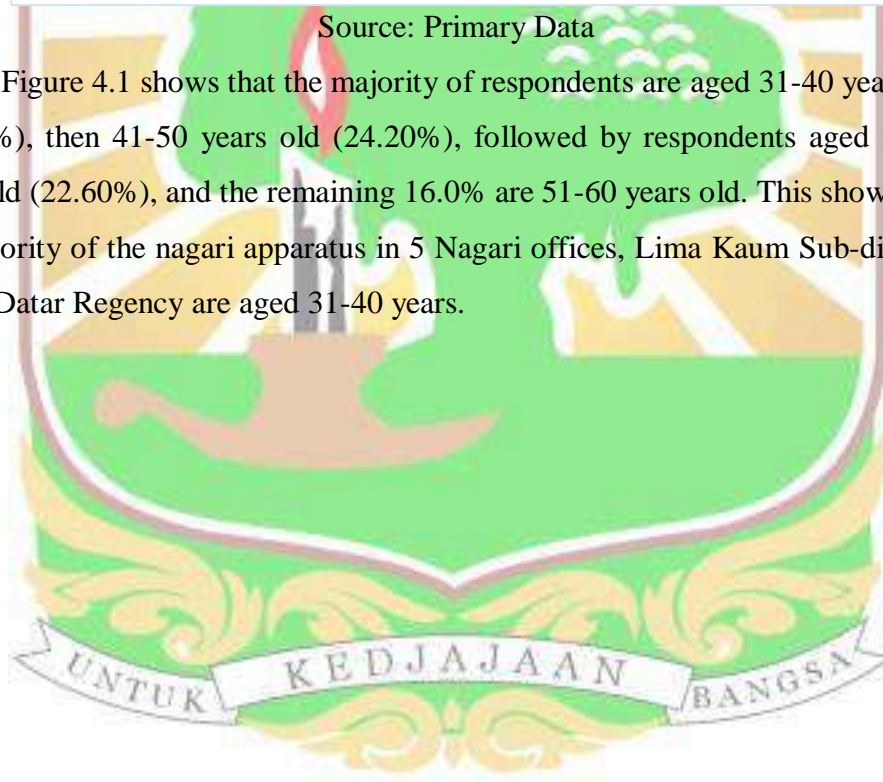
4.1.2.2. Description of Respondends by Gender

Description of respondents by gender can be seen in Figure 4.2 below:

Figure 4.2 Characteristics of Respondents by Gender
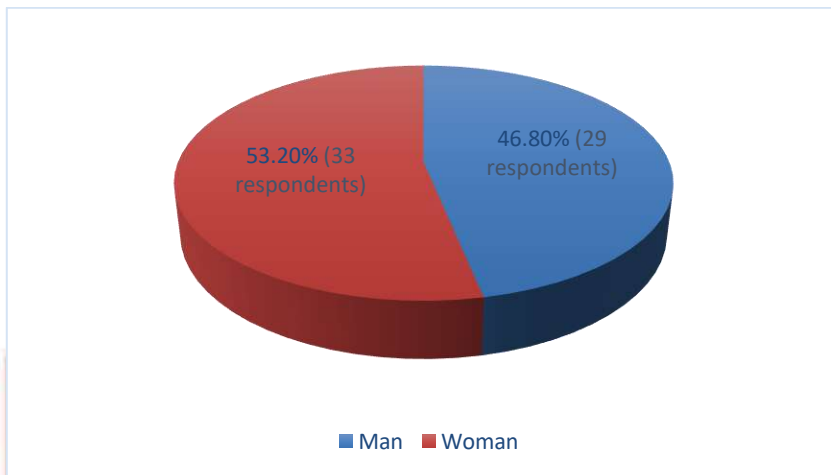
Figure 4.2 shows that the majority of respondents are women with a percentage of 53.2%, followed by men with a percentage of 34.4%. This shows that the majority of the nagari apparatus in 5 Nagari offices, Lima Kaum Sub-district, Tanah Datar Regency are female.

4.1.2.3. Description of Respondends based on Marital Status

Description of respondents based on marital status can be seen in Figure 4.3 below:

Figure 4.3 Characteristics of Respondents based on Marital Status
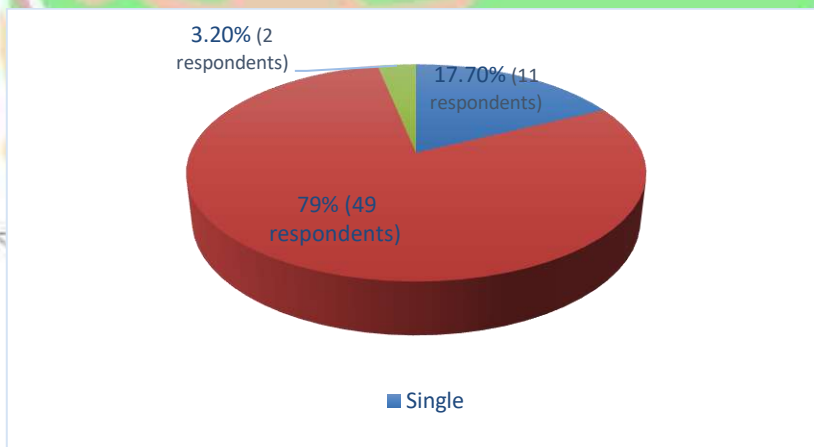
Figure 4.3 shows the marital status of respondents where the percentage of respondents who are married is 79%, respondents who are not married are 17.7%,

and 3.2% of respondents are widowed. This shows that the majority of nagari apparatus in 5 Nagari offices in Lima Kaum Sub-district, Tanah Datar Regency are married.

4.1.2.4. Description of Respondends based on Recent Education

The description of respondents based on their latest education can be seen in Figure 4.4 below:

Figure 4.4 Characteristics of Respondents Based on Recent Education
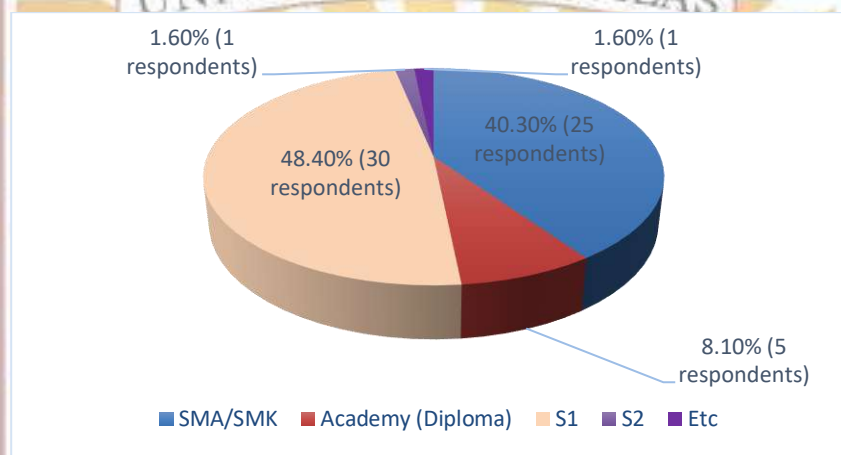
Source: Primary Data

From Figure 4.4 it can be seen that the highest frequency is respondents who have the latest education Bachelor's degree (48.4%), then educated at the SMU/SMK (Senior High School) level as much as 40.3%, Academy (Diploma) as much as 8.1%, Bachelor degree in S2 (1.6%), and others by 1.6%. This means that the majority of the nagari apparatus in 5 Nagari offices, Lima Kaum Sub-district, Tanah Datar Regency have a bachelor's degree in education.

4.1.2.5. Description of Respondends based on Job Position

Description of respondents by position can be seen in Figure 4.5 below:

Figure 4.5 Characteristics of Respondents Based on Job Position
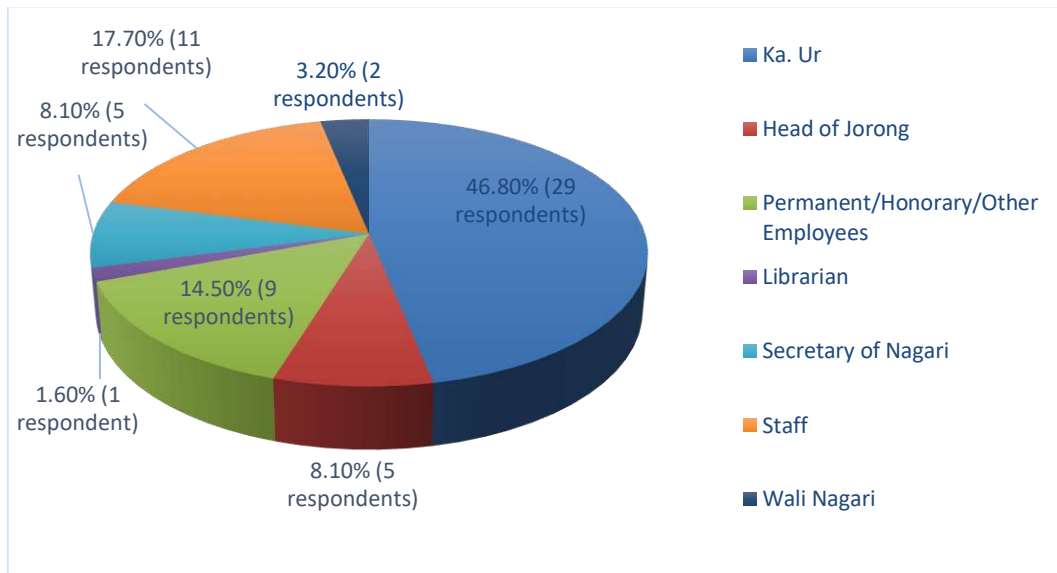
Figure 4.5 shows that the highest frequency is the respondent who has the position of Ka. Ur from various departments (46.8%), then staff (17.7%), permanent/honorary/other employees 14.5%, followed by jorong heads and nagari secretaries each with 8.1%, wali nagari (3.2%), and only 1.6% who are librarian. This shows that the majority of the nagari apparatus in 5 Nagari offices, Lima Kaum Sub-district, Tanah Datar Regency work as Ka. Ur.

4.1.2.6. Description of Respondends based on Net Income for Living Needs (Salary and Other than Salary)

Description of respondents based on net income for living needs (salary and other than salary) can be seen in Figure 4.6 below:

Figure 4.6 Characteristics of Respondents Based on Net Income for Living Needs (Salary and Other than Salary)
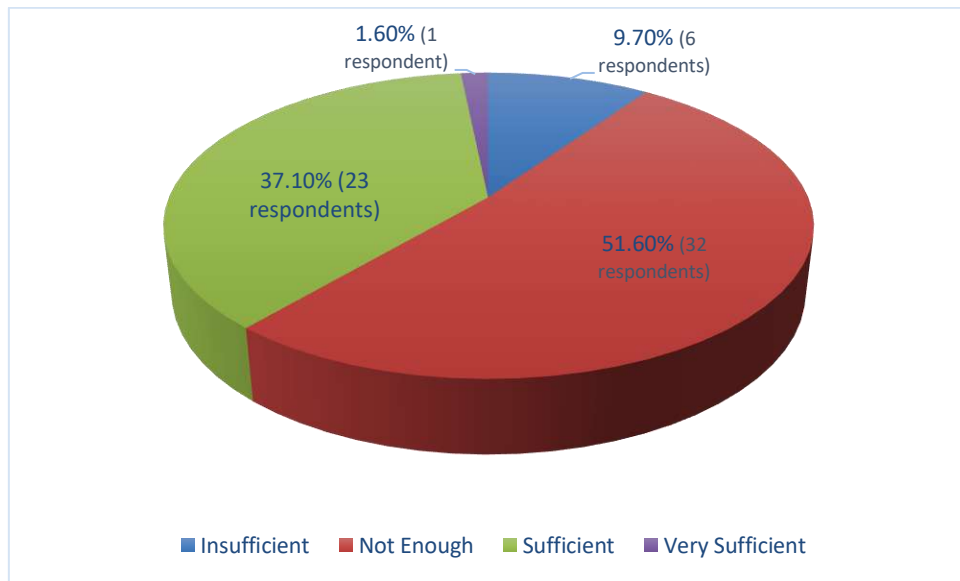
Figure 4.6 shows that the highest frequency is respondents who have insufficient income with a percentage of 51.6%, then 37.1% of respondents have sufficient income, 9.7% of respondents say they have insufficient income, and only 1.6% of respondents have very sufficient income. This shows that the majority of nagari apparatus in 5 Nagari offices, Lima Kaum Sub-district, Tanah Datar Regency have insufficient income.

4.1.2.7. Description of Respondends based on Years of Service

Descriptions of respondents based on years of service can be seen in Figure 4.7 below:
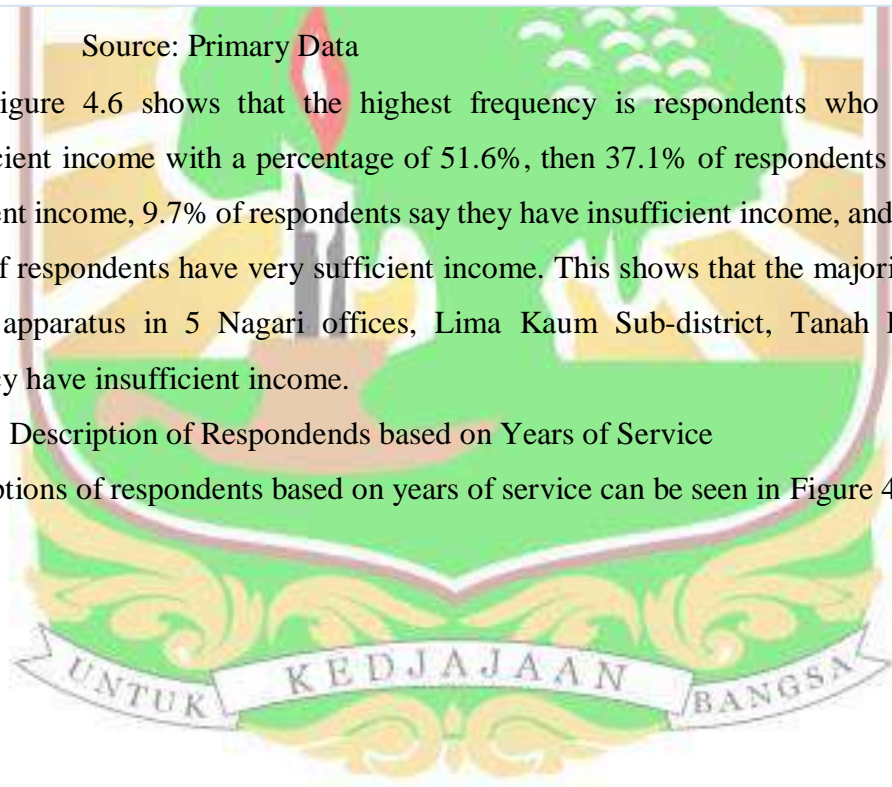
Figure 4.7 Characteristics of Respondents Based on Years of Service

■ < 5 year	■ 6 - 10 years	■ 11 - 15 years old	■ 16 - 20 years	■ > 26 years
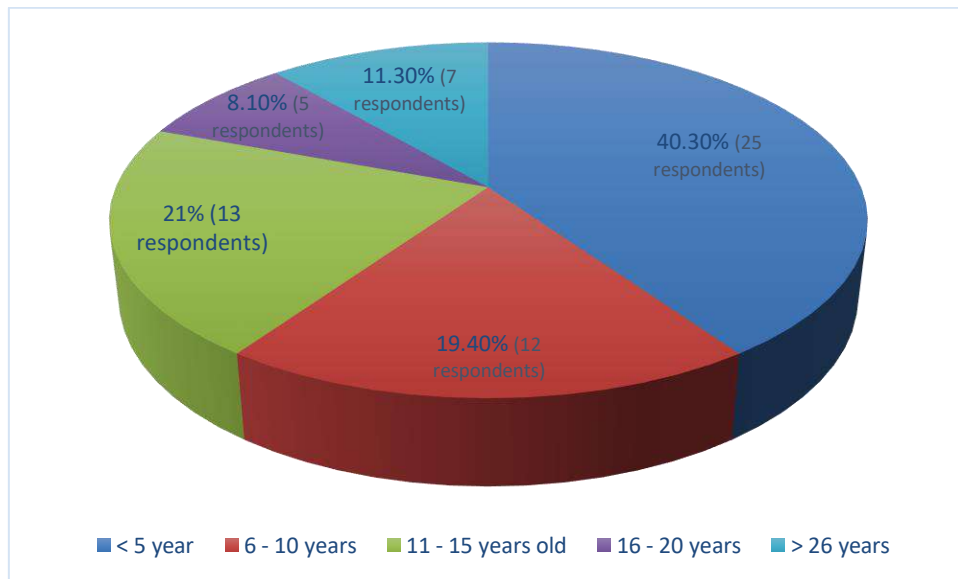
Source: Primary Data

Figure 4.7 shows that the highest frequency is respondents who have years of service ≤ 5 years with 25 respondends (40.30%), then as many as 21.0% of respondents have a working period of 11-15 years, 19.4% of respondents have a working period of 6-10 years, then 11.3% of respondents with a working period ≥ 26 years, and only 8.1% of respondents with a working period of 16-20 years. This shows that the majority of nagari apparatus in 5 Nagari offices, Lima Kaum Sub-district, Tanah Datar Regency have a tenure of service ≤ 5 years.

4.2. Data Descriptive Results

This study uses descriptive data analysis in the form of the Mean (M), Mode (Mo), Median (Me), and Standard Deviation (SD). The mean is the average value, the mode is the value of the variable or data that has a high frequency in the distribution. The median is a value that limits 50% of the upper distribution frequency and 50% of the lower distribution frequency, while the standard deviation is the root of the variance. Processing of data for this descriptive analysis using IBM SPSS Statistics 25.

Table 4.3. Descriptive Statistical Analysis Results

Variable	N	Min	Max	Mean	Mo	Me	SD
PUBLIC GOVERNANCE	62	46	60	51.65	47	50	5.06
Internal Control	62	51	68	59,48	55	59	4.24
Organizational Culture	62	16	27	21.15	21	21	2.38
Nagari Financial Management Performance	62	44	60	50.44	45	47	6.32

Source: Processed Primary Data, 2021

Table 4.4. Descriptive Statistical Analysis Results for PUBLIC GOVERNANCE Indicators

Indicator	N	Min	Max	Mean	Mo	Me	SD
Transparency	62	11	16	14,06	16	14	1.74
Accountability	62	11	15	12,35	13	12	0.99
Value for Money	62	20	32	25.50	23	24.50	2.72

Source: Processed Primary Data, 2021

Table 4.5. Descriptive Statistical Analysis Results for Internal Control Indicators

Indicator	N	Min	Max	Mean	Mo	Me	SD
Control Environment	62	11	18	13.68	14	14	1.10
Risk Assessment	62	10	17	13.66	13	14	1.27
Information & Communication	62	8	12	10.18	9	9	1.43
Control Activities	62	7	12	9.81	9	9	1.20
Monitoring	62	10	11	12.16	11	12	1.27

Source: Processed Primary Data, 2021

Table 4.6. Descriptive Statistical Analysis Results for Organizational Culture Indicators

Indicator	N	Min	Max	Mean	Mo	Me	SD
Risk Taking	62	2	4	3.29	3	3	0.61
Innovation	62	2	4	3.29	3	3	0.55
Results Orientation	62	1	4	3.15	3	3	0.74
People Orientation	62	2	4	3.19	3	3	0.44
Team Orientation	62	1	4	2.77	3	3	0.82
Aggressiveness	62	1	4	2.52	2	2	0.67
Stability	62	2	4	2.94	3	3	0.57

Source: Processed Primary Data, 2021

Table 4.7. Descriptive Statistical Analysis Results for Nagari Financial

Management Indicators

Indicator	N	Min	Max	Mean	Mo	Me	SD
Transparency	62	14	20	16.90	15	16	2.14
Accountable	62	12	16	13.53	12	13	1.73
Participative	62	5	8	6.58	6	6	0.90
Discipline and Order	62	12	16	13.45	12	12	1.86

Source: Processed Primary Data, 2021

4.3. Data Analysis Results

4.3.1. Data Quality Test

4.3.1.1 Validity Test

According to Gozhali (2011), to measure whether a questionnaire is valid or not, the validity test should be used. The formula of data validity test used is *Product Moment* from *Pearson Correlation* with the help of the SPSS 25 application. The test results can be seen in the following table:

Table 4.8. Summary of Validity Test Results

Variable Good Governance	r count	r table	Interpretation
1	0,725	0,25	Valid
2	0,749	0,25	Valid
3	0,669	0,25	Valid
4	0,743	0,25	Valid
5	0,71	0,25	Valid
6	0,764	0,25	Valid
7	0,534	0,25	Valid
8	0,764	0,25	Valid
9	0,302	0,25	Valid
10	0,788	0,25	Valid
11	0,811	0,25	Valid
12	0,77	0,25	Valid
13	0,703	0,25	Valid
14	0,709	0,25	Valid
Variable	**r count**	**r table**	**Interpretation**

	r count	r table	interpretation
Good Governance			
15	0,839	0,25	Valid
16	0,791	0,25	Valid
Internal Control			
1	0,745	0,25	Valid
2	0,466	0,25	Valid
3	0,336	0,25	Valid
4	0,331	0,25	Valid
5	0,667	0,25	Valid
6	0,361	0,25	Valid
7	0,748	0,25	Valid
8	0,789	0,25	Valid
9	0,49	0,25	Valid
10	0,489	0,25	Valid
11	0,812	0,25	Valid
12	0,745	0,25	Valid
13	0,819	0,25	Valid
14	0,483	0,25	Valid
15	0,638	0,25	Valid
16	0,568	0,25	Valid
17	0,346	0,25	Valid
18	0,659	0,25	Valid
19	0,705	0,25	Valid
20	0,683	0,25	Valid
Organizational Culture			
1	0,497	0,25	Valid
2	0,551	0,25	Valid
3	0,683	0,25	Valid
4	0,649	0,25	Valid
5	0,674	0,25	Valid
6	0,445	0,25	Valid
7	0,443	0,25	Valid

Variable	r count	r table	interpretation

Village Financial Management Performance			
1	0,757	0,25	Valid
2	0,735	0,25	Valid
3	0,861	0,25	Valid
4	0,875	0,25	Valid
5	0,879	0,25	Valid
6	0,864	0,25	Valid
7	0,837	0,25	Valid
8	0,868	0,25	Valid
9	0,718	0,25	Valid
10	0,711	0,25	Valid
11	0,869	0,25	Valid
12	0,875	0,25	Valid
13	0,938	0,25	Valid
14	0,932	0,25	Valid
15	0,913	0,25	Valid

Source: Processed Primary Data, 2021

Table 4.8 shows the results of the validity test on the variables of Public Governance, Internal Control, and Organizational Culture, and Nagari Financial Management Performance, each of which has a total of 16 statements, 20 questions, 7 questions, and 15 questions. Each item can be declared valid with the Product Moment value (r_{count}) > $r_{table,}$ which is 0.25 (significance level 5% (0,05) for $df_{(n-2)}$ = 60). Therefore, it can be concluded that the data contained in the variables of Public Governance, Internal Control, and Organizational Culture, and Nagari Financial Management Performance can be used as research data.

4.3.1.2. Reliability Test

According to Ghozali (2011), to measure a questionnaire which is an indicator of a variable, a reliability test should be used. The method of data reability test used is *Cronbach Alpha* with the help of the SPSS 25 application. The test results can be seen in the following table:

Table 4.9. Summary of Reability Test Results

Variable	Cronbach Alpha	r critical	Information
Public Governance	0,826	0,600	Reliable
Internal Control	0,670	0,600	Reliable
Organizational Culture	0,693	0,600	Reliable
Nagari Financial Management Performance	0,970	0,600	Reliable

Source: Processed primer data (SPSS 25 output)

Table 4.20 above shows the results of the reliability test for the question instruments of the Public Governance, Internal Control, and Organizational Culture, and Nagari Financial Management Performance variables. Each variable has a Cronbach alpha value of 0.826, 0.670, 0.693, and 0.970 where each value is greater than the critical r value of 0.600. If the Cronbach alpha value > 0.600, the data from the question instrument for each variable is declared reliable. Thus, the variables of Public Governance, Internal Control, and Organizational Culture, and Nagari Financial Management Performance are declared reliable.

4.3.1.3. Normality Test

To determine the shape of the data distribution is normally distributed or not, a normality test is carried out. The type of data normality test used is the Kolmogorov-Smirnov test with the help of the IBS SPSS 25 application. The test results can be seen in the following table:

Table 4.10. Summary of Normality Test Results

Test of Normality		
Kolmogorov-Smirnov		
df	Sig.	Information
60	.200	Normal

Source: Processed primer data (SPSS 25 output)

From the table above, it can be seen the value of Sig. Test = 0.200. If the value of sig. test > 0.005 or 0.200 > 0.500, it can be concluded that the normality test is accept or it can be concluded that the research sample is normally distributed.

4.3.1.4.Linearity Test

The linearity test was conducted to determine whether there was a relationship between each linear variable or not also to test whether each variable was significant or insignificant. The results of the multicollinearity test performed using IBM SPSS Statistics 25 can be seen in the following table:

Table 4.11. Summary of Linearity Test Results

Variable	Sig.	Information
Public Governance	0,000	Linear
Internal Control	0,000	Linear
Organization Culture	0,000	Linear

Source: Processed primer data, 2021 (SPSS output results)

The table above shows the results of the linearity test for the variables of Public Governance, Internal Control, and Organizational Culture on the Nagari Financial Management Performance variable which has a significance value of linearity $\leq$ 0.05. Linearity values for each variable are 0.000. Based on this, it can be concluded that each variable of Public Governance, Internal Control, and Organizational Culture with the Nagari Financial Management Performance variable is stated to be linear.

4.3.2.   Classic Assumption Test

4.3.2.1. Multicollinearity Test

The multicollinearity test aims to determine whether in the regression model there is multicollinearity between independent variables. A good regression model should have finansial correlation between independent variables. The results of the multicollinearity test performed using IBM SPSS Statistics 25 can be seen in the following table:

Table 4.12. Summary of Multicollinearity Test Results

Variable	Calculation		Information
	Tolerance	VIF	

	0.208	4,813	
Public Governance	0.208	4,813	There is no multicollinearity
Internal Control	0.306	3,264	There is no multicollinearity
Organizational Culture	0.255	3,924	There is no multicollinearity

Source: Processed Primary Data, 2021 (SPSS output results)

The table above shows that all independent variables have a value of Tolerance bigger than 0.10 and Variance Inflation Factor (VIF) smaller than 10. Tolerance and VIF values on Public Governance variables are 0.208 and 4.813; Tolerence and VIF values on Internal Control variables 0.306 and 3.264; and the value of Tolerence and VIF on the Organizational Culture variables 0.255 and 3.924. So, it can be concluded that in this study there is no multicollinearity between variables in the regression model. Thus, it can be concluded that there is finansial linear relationship between each of the independent variables in this study, namely Public Governance, Internal Control, and Organizational Culture so that the regression test can be carried out further to test the data in the study.

4.3.2.2. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation. The results of the heteroscedasticity test conducted using IBM SPSS Statistics 25 in this study can be seen in the following table:

Table 4.13. Summary of Heteroscedasticity Test Results

Variable	Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig
(Constant)	-6.661	5.301		-1.257	0.214
Public Governance	0.015	0.164	0.026	0.092	0.927
Internal Control	0.116	0.132	0.167	0.880	0.382
Organizational Culture	0.045	0.117	0.097	0.387	0.700

a. Dependent Variable: ABS_RES

Source: SPSS version 25 output results

The table above shows that all independent variables, namely Public Governance, Internal Control, and Organizational Culture in this study have a significance value of > 0.05 (0.927, 0.382, and 0.700, respectively). Based on this, it can be concluded that there is finansial heteroscedasticity between variables in the regression model in this study so that the regression test can be carried out further to test the data in the study.

4.4. Hypothesis Test

4.4.1. Multiple Linear Regression Analysis

Multiple linear regression analysis is a regression examination in which the dependent variable (Y) is described and/or associated with more than one independent variable (X) with the requirement that the independent variable must be straight or linear. The results of the multiple linear regression analysis conducted using IBM SPSS Statistics 25 in this study can be seen in the following table:

Table 4.14. Summary of Multiple Linear Regression Analysis Results Coefficients[a]

Variable	Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig
(Constant)	-6.289	3.103		-2.027	0.047
Public Governance	0.273	0.131	0.219	2.084	0.042
Internal Control	0.491	0.085	0.501	5.800	0.000
Organizational Culture	0.709	0.245	0.274	2.889	0.005

a. Dependent Variable: Nagari Financial Management Performance

Source: SPSS ver 25 output

Based on the results of the multiple linear regression test in Table 4.25 above, the regression equation is obtained as follows:

$$Y = -6{,}289 + 0{,}273 \, GG + 0{,}491 \, IC + 0{,}709 \, OC + e$$

From the above equation, it can be concluded as follows:

a) The constant value of -6.289 indicates that the variables of Public Governance, Internal Control, and Organizational Culture if the value is 0 then Nagari Financial Management Performance has a performance level of -6.289.

b) The value of the GG coefficient ($\beta 1$) is 0.273 with a positive value. This means that for every 1 time increase in Public Governance, Nagari Financial Management Performance will increase by 0.273 with the assumption that the other variables are constant.

c) The value of the IC coefficient ($\beta 2$) is 0.491 with a positive value. This means that for every 1 time increase in Internal Control, tte Nagari Financial Management Performance will increase by 0.491 with the assumption that the other variables are constant.

d) The value of the OC coefficient ($\beta 3$) is 0.709 with a positive value. This means that for every 1 time increase in organizational culture, Nagari Financial Management Performance will increase by 0.709 with the assumption that the other variables are constant.

4.4.2. T-Test

T-test was conducted on the partial regression coefficient to determine the partial significance of the role of the independent variable on the dependent variable while the other independent variables were assumed to be constant. The results of the partial test of the effect of Public Governance, Internal Control, and Organizational Culture on Nagari Financial Management Performance can be seen in table 4.26 below:

Table 4.15. Summary of T-Test Results Coefficients[a]

Variable	Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig
(Constant)	-6.289	3.103		-2.027	0.047
Public Governance	0.273	0.131	0.219	2.084	0.042
Internal Control	0.491	0.085	0.501	5.800	0.000
Organizational Culture	0.709	0.245	0.274	2.889	0.005

a. Dependent Variable: Nagari Financial Management Performance

Source: SPSS 25 output

a) The Influence of Public Governance on Nagari Financial Management Performance.

Based on the table, it can be obtained the t_{count} value of 2.084 with a Sig value of 0.042. This shows that the t_{count} value is smaller than the t_{table} value of 2.001 (t_{table} for 0.05 with df = n-k-1=58) and the Sig value is smaller than 0.05. Thus H_0 is rejected. This means that the Public Governance variable has a positive influence on Nagari Financial Management Performance.

b) The Influence of Internal Control on Nagari Financial Management Performance.

Based on the table, it can be obtained the t_{count} value of 5.800 with a Sig value of 0.000. This shows that the t_{count} value is smaller than the t_{table} value of 2.001 (t_{table} for 0.05 with df = n-k-1=58) and the Sig value is smaller than 0.05. Thus H_0 is rejected. This means that the Internal Control variable has a positive influence on Nagari Financial Management Performance.

c) The Influence of Organizational Culture on Nagari Financial Management Performance.

Based on the table, it can be obtained the t_{count} value of 2.889 with a Sig value of 0.005. This shows that the t_{count} value is smaller than the t_{table} value of 2.001 (t_{table} for 0.05 with df = n-k-1=58) and the Sig value is smaller than 0.05. Thus H_0 is

rejected. This means that the Organizational Culture variable has a positive influence on Nagari Financial Management Performance.

4.4.3. F-Test

The F-test was conducted to test whether the independent variables jointly had a significant effect on the dependent variable, where in this study the F test was conducted to determine whether the variables of Public Governance, Internal Control, and Organizational Culture together had an effect on the Nagari Financial Management Performance variable. The results of the F test can be seen in the following table:

Table 4.16. Summary of F-Test Results Coefficients[a]

	Sum of Squares	Df	Mean Square	F	Sig.
Regression	2112.504	3	704.168	126.548	0.000[b]
Residual	322.738	58	5.564		
Total	2435.242	61			

a. Dependent Variable: Nagari Financial Management Performance

b. Predictors: (Constant), Public Governance, Internal Control, Organizational Culture

Source: SPSS 25 output

In the table above, the steps to perform the F test can be described as follows:

a. Hypothesis formulation

H_0 : Public Governance, Internal Control, and Organizational Culture Together do not have a significant influence on Nagari Financial Management Performance.

H_a : Public Governance, Internal Control, and Organizational Culture Together have a significant influence on the Nagari Financial Management Performance.

b. Determining the level of significance

Significance level = 5% (0.05).

c. Determine F_{count}

$F_{count} = 126.548$

d. Determine F_{table}

By using the significance level = 5% (0.05), N1 = k - 1 = 3 – 1 = 2, N2 = n – k = 62 – 3 = 59 where n is the number of respondents and k is the number of variables, then we get the result for F_{table} is 3,153.

e. Determining the significance value

Sig = 0.000

f. Test Criteria

In this study using two testing criteria, namely:

H_0 is accepted if $F_{count} < F_{table}$ with a significance value > 0.05

H_0 is rejected if $F_{count} > F_{table}$ with a significance value < 0.05

g. Conclusion

Based on table 4.27, the F_{count} value is 126.548 with a Sig value of 0.000. This shows that the F_{count} value is greater than F_{table} 3.153 and the Sig value is less than 0.05. Thus H_0 is rejected and H_a is accepted. This means that Public Governance, Internal Control, and Organizational Culture together have a significant influence on Nagari Financial Management Performance.

4.4.4. Coefficient of Determination

The coefficient of determination is referred to as a tool to measure the percentage of the influence of the independent variable on the dependent variable with the coefficient of determination ranging from 0 to 1. If the coefficient of determination of a regression equation is getting closer to zero, the smaller the influence of all independent variables on the dependent variable. Conversely, if the greater the coefficient of determination approaches the number 1, the greater the influence of all independent variables on the dependent variable. The results of the coefficient of determination conducted using IBM SPSS Statistics 25 in this study can be seen in the following table:

Table 4.17. Summary of Coefficient of Determination Results Coefficients[a]

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,931[a]	,867	,861	2,359

a. Predictors: (Constant), Organizatonal Culture, Internal Control, PUBLIC GOVERNANCE

b. Dependent Variable: Nagari Government Performance

Source: SPSS 25 ouput

From the above table, it can be concluded the value of Adjusted R^2 shows the number 0.867, which means that PUBLIC GOVERNANCE, Internal Control and Organizational Culture have effect on Nagari Financial Management Performance of 86.7%. The remaining 13.3% is influenced by other variables besides PUBLIC GOVERNANCE, Internal Control and Organizational Culture.

4.5. Discussion of Research Results

4.5.1. Effect of Public Governance on Nagari Financial Management Performance in 5 Nagari of Lima Kaum Sub-districts.

Based on the results after the t-test was conducted to determine the relationship between the two variables, the results of the t_{count} of 2.084 were greater than the t_{table} of 2.001. From the test results, it can be concluded that the results of hypothesis testing support the first hypothesis which states that Public Governance has a positive effect on Nagari Financial Management Performance. The results of this study support the results of research by Manurung, Daniel TH & Saputra, Komang Adi Kurniawan (2020) which states that the variable Organizational Culture has a significant influence on the quality of the financial statements of the nagari government, research by Chici Claraini (2017) which states Organizational Culture had a significant influence on the local government of Rokan Hilir, research by Gede Iswara Yudhasena & Asri Dwija Putri (2019) which stated that Good Governance is positively correlated with the performance

of regional apparatus organizations in Karangasem district, and research by Pangestika, Fierda (2016) which states that the Good Governance variable has a positive correlation to the employee performance in Temanggung District.

From the results of this study, it can be concluded that PUBLIC GOVERNANCE has a positive effect on Nagari Financial Management Performance in 5 Nagari of Lima Kaum Sub-districts. The greater the PUBLIC GOVERNANCE, the greater the Nagari Financial Management Performance in 5 Nagari of Lima Kaum Sub-districts.

4.5.2. Effect of Internal Control on Nagari Financial Management Performance in 5 Nagari of Lima Kaum Sub-districts.

Based on the results the t-test was conducted to determine the relationship between the two variables, the results of the t_{count} of 5.800 were greater than the t_{table} of 2.001. From the test results, it can be concluded that the results of hypothesis testing support the second hypothesis which states that Internal Control has a positive effect on Nagari Financial Management Performance.

Based on the explanation above, it can be concluded that the results of this study support the research conducted by Manurung, Daniel TH & Saputra, Komang Adi Kurniawan (2020), Chici Claraini (2017), Gede Iswara Yudhasena & Asri Dwija Putri (2019), Pangestika, Fierda (2016), and Widiyarta, Kadek, Herawati NT & Atmadja AT (2017). Some of the studies mentioned stated that the Internal Control variable had effect on Nagari Financial Management Performance.

The results of this study indicate that Internal Control has a positive effect on Nagari Financial Management Performance in 5 Nagari of Lima Kaum Sub-districts. The greater the Internal Control, the greater the Nagari Financial Management Performance in 5 Nagari of Lima Kaum Sub-districts will be.

4.5.3. Effect of Organizational Culture on Nagari Financial Management Performance in 5 Nagari of Lima Kaum Sub-districts.

Based on the results after the t-test was conducted to determine the relationship between the two variables, the results of the t_{count} of 2.889 were greater than the t_{table} of 2.001. From the test results, it can be concluded that the results of

hypothesis testing support the third hypothesis which states that Organizational Culture has a positive effect on Nagari Financial Management Performance in 5 Nagari of Lima Kaum Sub-districts.

The results of this study support the results of research by Reni, Mutia (2018) which stated that the organizational culture has a positive effect in Nagari Financial Management, and research by Widiyarta, Kadek, Herawati N.T & Atmadja A.T (2017) which stated that Organizational Culture is positively correlated with the Fraud Prevention of Village Fund Management.

From the results of this study, it can be concluded that Organizational Culture has a positive effect on Nagari Financial Management Performance in 5 Nagari of Lima Kaum Sub-districts. The greater the Organizational Culture, the greater the Nagari Financial Management Performance in 5 Nagari of Lima Kaum Sub-districts.

4.5.4. The influence of Public Governance, Internal Control, and Organizational Culture as together on Nagari Financial Management Performance in 5 Nagari of Lima Kaum District.

Based on the results of the F-test which conducted to conducted to determine whether the variables of Public Governance, Internal Control, and Organizational Culture together had effect on the Nagari Financial Management Performance variable, the results of the F_{count} of 126.548 were greater than the F_{table} of 3.153. From the test results, it can be concluded that the results of hypothesis testing support the fourth hypothesis which states that conducted to determine whether the variables of Public Governance, Internal Control, and Organizational Culture together had effect on the Nagari Financial Management Performance variable. The results of this study support the results of research by Widiyarta, Kadek, Herawati N.T & Atmadja A.T (2017) which stated that Organizational Culture, Whistleblowing and Internal Control System is positively correlated with the Fraud Prevention of Village Fund Management.

From the results of this study, it can be concluded that Public GovernancE, Internal Control, and Organizational Culture together had effect on Nagari Financial Management Performance in 5 Nagari of Lima Kaum Sub-districts. The greater the Public Governance, Internal Control, and Organizational Culture as together, the greater the Nagari Financial Management Performance in 5 Nagari of Lima Kaum Sub-districts.

CHAPTER V

CONCLUSSION

5.1. Conclussion

This study was conducted to provide empirical evidence regarding the effect of Public Governance, Internal Control, and Organizational Culture on Nagari Financial Management Performance in 5 Nagari of Lima Kaum Subdistrict. Based on the results of data analysis and discussions related to research on the variables mentioned, the following conclusions can be drawn:

1. Public Governance has a positive effect on Nagari Financial Management Performance in 5 Nagari of Lima Kaum Subdistrict.

   There is a positive and significant influence between Public Governance and Nagari Financial Management Performance in 5 Nagari of Lima Kaum Subdistrict.

2. Internal Control has a positive effect on Nagari Financial Management Performance in 5 Nagari of Lima Kaum Subdistrict.

   There is a positive and significant influence between Internal Control and Nagari Financial Management Performance in 5 Nagari of Lima Kaum Subdistrict.

3. Organizational Culture has a positive effect on Nagari Financial Management Performance in 5 Nagari of Lima Kaum Subdistrict.

   There is a positive and significant influence between Organizational Culture and Nagari Financial Management Performance.

4. Public Governance, Internal Control, and Organizational Culture together have a positive effect on Nagari Financial Management Performance in 5 Nagari of Lima Kaum Subdistrict.

   There is a positive and significant influence between Public Governance, Internal Control, and Organizational Culture as together and Nagari Financial Management Performance.

5.2. Research Limitations

This research has been endeavored to be carried out properly and in accordance with scientific guidelines. However, this study still has some limitations that can be used as a reference for further research. In order to obtain better results, the following are some of the limitations of the study:

1. This study uses a questionnaire as a data collection technique so that the data provided only describes the opinion of the nagari apparatus in 5 nagari offices in the Lima Kaum sub-district on Nagari Financial Management Performance. Therefore, the researcher does not have control over the answers or opinions of the nagari apparatus in 5 nagari offices in the Lima Kaum sub-district which do not show the actual situation. In addition, the answers given in the questionnaire may be biased due to differences in views between each respondent and the researcher.

2. The respondents of this study were limited to the nagari apparatus in 5 nagari offices in the Lima Kaum sub-district so that this study could not describe the entire phenomenon that occurred in the related variables.

3. From the findings in this study, there are other factors that affect Nagari Financial Management Performance in addition to the variables of Public Governance, Internal Control and Organizational Culture.

5.3. Suggestions

Based on the conclusions and limitations of the research mentioned above, the suggestions that can be proposed by researcher are as follows:

1. For Nagari Government in 5 Nagari Offices in Lima Kaum Sub-District.

   b. Because the researchers found that the average score given by respondents on the statement items for the Organizational Culture variable was still low, there needs to be an effort to increase the aggressiveness and teamwork in the work of the nagari apparatus in 5 nagari offices in the Lima Kaum sub-district.

c. The Nagari Government is expected to intensively disseminate information on the Nagari financial management information system and provide adequate facilities so that the performance of Nagari financial management performance can be more optimal.

d. Because the researchers found that the average score given by respondents on the statement items for the Organizational Culture variable was still low, the nagari government is expected to always put the interests of the group first in formulating and establishing work programs.

e. The nagari government is expected to always keep abreast of the rapidly changing developments of the nagari financial application system and conduct regular socialization of the nagari financial application system to the nagari apparatus. In addition, the nagari government is expected to quickly improve the financial application system which is often problematic inorder to optimize the performance of the nagari's financial management.

2. For the Next Researcher

   a. This study shows that only 86.7% of the variables influence Public Governance, Internal Control and Organizational Culture on Nagari Financial Management Performance. The remaining 13.3% is influenced by other variables besides Public Governance, Internal Control and Organizational Culture. For this reason, for future research, it is recommended to add variables other than the variables mentioned above inorder to strengthen the given hypothesis.

   b. In distributing questionnaires, it should be done face to face and adding interviews with respondents so that researchers can better understand the questions and answers given so that more accurate research results can be obtained.

   c. This study only had 65 respondents so that the population coverage in this study was still very narrow. For this reason, future research is recommended to use more respondents, not only in nagari but also in the district or province.

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APPENDIX I

RESEARCH QUESTIONNAIRES

ANGKET PENELITIAN

**MODEL PEMBINAAN KAPASITAS APARATUR PEMERINTAHAN
NAGARI DALAM PENGELOLAAN KEUANGAN NAGARI DI KABUPATEN
TANAH DATAR PROVINSI SUMATERA BARAT**

A. Identitas Diri

Berilah tanda **checklist** (√) pada salah satu kotak yang ada sesuai dengan kondisi Bapak/ Ibu/Sdr/ atau dengan cara **menuliskannya** pada ruangan yang tersedia :

1	Umur	: ☐ 20 – 30 thn ☐ 31 – 40 thn ☐ 41 – 50 thn ☐ 51 – 60 thn ☐ 61 – 70 thn
2.	Jenis Kelamin	: ☐ Laki-laki ☐ Perempuan
3.	Status Perkawinan	: ☐ Kawin ☐ Belum Kawin ☐ Duda/Janda

4.	Pendidikan terakhir	: ☐ SD ☐ SMP ☐ SMU ☐ Akademi (Diploma) ☐ S1 ☐ S2 ☐ S3 ☐ Kejuruan …………… ☐ Lain-lain, jelaskan ………………
5.	Jurusan/keahlian (khusus bagi tamatan S1/S2/S3	: ……………………………………………………………………
6.	Jabatan	: ☐ Wali Nagari ☐ Sekretaris Nagari ☐ Ka.Ur... ☐ Pegawai Tetap/Honorer/Lain-lain ....
7.	Pendapatan bersih untuk keperluan hidup (Gaji dan selain gaji)	: ☐ Tidak mencukupi ☐ Kurang mencukupi ☐ Mencukupi ☐ Sangat mencukupi
8.	Masa Kerja	: ☐ $\geq$ 5 thn ☐ 6 – 10 thn ☐ 11 – 15 thn ☐ 16 – 20 thn ☐ 21 – 25 thn ☐ $\geq$ 26 thn
9.	Kursus yang pernah diikuti	: 1. …………………………………………..(……… bulan) 2. ……………………………………………… (……….bulan) 3. …………………………………………..(……….bulan)

Petunjuk pengisian untuk Poin B, C, D, dan E

Nyatakanlah tanggapan Bapak/Ibu/Sdr/i terhadap beberapa pernyataan atau pertanyaan berikut dengan menuliskan salah satu angka dari rentangan **1** sampai **4** pada kolom di sebelah kanan.

B. PUBLIC GOVERNANCE

Sangat Tidak Setuju **1**	Tidak Setuju **2**	Setuju **3**	Sangat Setuju **4**

1	Instansi Nagari tempat saya bekerja sudah menyelenggarakan PUBLIC GOVERNANCE (tata kelola pemerintahan yang baik)	…
2	Dengan adanya keterbukaan pemerintah nagari tempat saya bekerja menciptakan tata kelola pemerintahan yang baik	…
3	Laporan Akuntabilitas Kinerja Instansi telah dipublikasikan secara bebas dapat diakses oleh masyarakat luas	…
4	Informasi yang tersedia dapat dimengerti merupakan perwujudan nyata dari transparansi pemerintah	…
5	Pertanggungjawaban nagari ini dilaksanakan secara periodik melalui Laporan Akuntabilitas Instansi Pemerintah (LAKIP)	…

6	Aparatur nagari turut serta dalam penyusunan Laporan Akuntabilitas Kinerja Instansi di setiap akhir tahun anggaran	…
7	Mekanisme sistem akuntabilitas belum diimplementasikan pada instansi tempat saya bekerja	…
8	Pertanggungjawaban pemerintah nagari kepada publik atas setiap aktivitas dapat membangun PUBLIC GOVERNANCE	…
9	Kinerja nagari tempat saya bekerja tidak berdasarkan prinsip keefektifan	…
10	Kinerja nagari tempat saya bekerja menggunakan prinsip efisiensi	…
11	Aparatur nagari mengelola sumber daya publik secara ekonomis agar menciptakan PUBLIC GOVERNANCE	…
12	Untuk menciptakan PUBLIC GOVERNANCE, pengelolaan sumber daya publik oleh nagari dilakukan secara efektif	…
13	Keuangan pada nagari ini dikelola secara efektif	…
14	Keuangan pada nagari ini dikelola secara efisien	…
15	Pemeliharaan fasilitas publik sudah dikelola secara efektif	…
16	Pemeliharaan fasilitas publik sudah dikelola secara efisien	…

(Sumber: Fierda Pangestika)

C. Pengendalian Internal

Sangat Tidak Setuju 1	Tidak Setuju 2	Setuju 3	Sangat Setuju 4

1	Aparatur nagari memahami corak budaya yang menjadi ciri nagari	…
2	Aparatur nagari mengetahui dengan jelas uraian tugas mengenai wewenang saya dalam instansi ini	…
3	Aparatur nagari tidak mengetahui uraian tugas mengenai kode etik saya dalam instansi ini	…
4	Aparatur nagari melakukan pekerjaan yang menyimpang dari kebijakan tugas	…
5	Aparatur nagari melakukan pekerjaan sesuai dengan tanggung jawab saya	…
6	Nagari melakukan evaluasi terhadap kinerja aparatur nagari secara tidak efektif	…
7	Nagari melakukan evaluasi terhadap kinerja aparatur nagari secara berkesinambungan	…
8	Nagari memiliki prosedur yang jelas dalam mengatur dokumen terkait keuangan	…
9	Aparatur nagari tidak mengetahui adanya pengendalian internal dalam nagari	…

10	Aparatur nagari memahami adanya sistem informasi manajemen resiko dalam nagari	…
11	Aparatur nagari memahami prosedur keluar- masuknya keuangan nagari dengan jelas	…
12	Aparatur nagari memahami pedoman tentang pengelolaan keuangan nagari	…
13	Aparatur nagari memahami adanya kebijakan bahwa informasi instansi harus disajikan dalam bentuk laporan keuangan agar dapat dikomunikasikan kepada para pihak yang membutuhkan, termasuk masyarakat	…
14	Kebijakan dalam nigari akan menjamin aparatur nagari melaksanakan tugas sesuai arahan dari atasan	…
15	Aparatur nagari senantiasa bertindak sesuai dengan prosedur yang telah ditetapkan	…
16	Otoritas yang sesuai membantu aparatur nagari dalam bekerja dengan baik	…
17	Otoritas yang tidak memadai membantu aparatur nagari dalam bekerja dengan baik	…
18	Proses pelaksanaan akan menentukan kualitas kinerja aparatur nagari sepanjang waktu	…
19	Nagari tempat saya bekerja melakukan pengawasan secara teratur	…
20	Tujuan pengawasan diharapkan dapat digunakan untuk menilai kualitas pengendalian internal	…

(Sumber: Fierda Pangestika)

D. Budaya Organisasi

Sangat Tidak Setuju 1	Tidak Setuju 2	Setuju 3	Sangat Setuju 4

1	Aparatur nagari siap mengambil resiko dari pekerjaan yang menjadi tanggung jawabnya	…
2	Aparatur nagari suka berinovasi dalam bekerja	…
3	Saya dan pimpinan di nagari tempat saya bekerja lebih mengutamakan hasil dalam bekerja	…
4	Setiap keputusan yang diambil dalam nagari tempat saya bekerja selalu diupayakan agar semua orang dapat menerima dan menerapkannya	…
5	Setiap program kerja yang disusun di nagari tempat saya bekerja diusahakan selalu didasarkan pada kepentingan kelompok	…

6	Para aparatur nagari termasuk orang yang agresif dan suka bersaing dalam menjalani pekerjaan	…
7	Setiap keputusan dan tindakan yang diambil di kantor nagari tempat saya bekerja tidak bisa dipengaruhi (diubah) oleh kekuasaan (pimpinan) apapun	…

(Sumber: Mutia Reni)

E. Pengelolaan Keuangan Nagari

Sangat Tidak Setuju **1**	Tidak Setuju **2**	Setuju **3**	Sangat Setuju **4**

1	Aparatur nagari selalu mensosialisasikan dan mempublikasikan program dan kebijakan pengelolaan keuangan nagari kepada masyarakat nagari	…
2	Tujuan pengelolaan keuangan nagari telah tertera jelas dalam program nagari	…
3	Informasi yang disajikan dalam laporan pertanggungjawaban keuangan nagari telah mengungkapkan seluruh informasi yang diperlukan	…
4	Informasi mengenai laporan pertanggungjawaban pengelolaan keuangan nagari telah tersedia untuk umum	…
5	Media yang digunakan sebagai penyebarluasan informasi pengelolaan keuangan nagari dan sosialisasinya telah memadai dan bisa diakses secara terbuka oleh umum	…
6	Isi laporan pengelolaan keuangan nagari yang disampaikan telah sesuai dengan peraturan yang ada	…
7	Hasil pengelolaan keuangan nagari disajikan dalam Laporan Pertanggungjawaban (LPJ)	…
8	Laporan pelaksanaan pengelolaan keuangan nagari secara berkala disampaikan kepada masyarakat, perangkat nagari, maupun instansi yang terkait.	…
9	Laporan pelaksanaan pengelolaan keuangan nagari selalu disampaikan tepat waktu	…
10	BPRN, tokoh masyarakat, perangkat nagari serta masyarakat nagari selalu dilibatkan dalam pengelolaan keuangan nagari	…
11	Pengelolaan keuangan nagari telah menampung aspirasi masyarakat nagari	…
12	Pengalokasian anggaran nagari telah mengikuti proses-proses dan prosedur yang berlaku	…
13	Anggaran yang diusulkan sudah mencerminkan visi, misi, tujuan, sasasan pemerintah nagari	…
14	Pengelolalan keuangan nagari telah didasarkan atas hukum dan peraturan yang berlaku	…
15	Kebijakan pengelolaan keuangan nagari yang dirancang dan ditetapkan telah sesuai dengan realisasi kepentingan masyarakat nagari	…

(Sumber: Mutia Reni)

F. Kendala/Masalah dan Harapan dalam Pengelolaan Keuangan Nagari

(Tuliskan/kemukakanlah kendala/masalah dan harapan Bapak/Ibu sebanyak-banyaknya terkait dengan pengelolaan keuangan nagari di nagari Bapak/Ibu)

1	Kendala atau masalah yang saya hadapi dalam pengelolaan keuangan nagari selama ini adalah:
	a.
	b.
	c.
	d.
	e.
	f.
	g.
	h.
	i.
2.	Harapan yang saya inginkan dalam pengelolaan keuangan nagari di masa datang adalah:
	a.
	b.
	c.
	d.
	e.
	f.
	g.

h.	
i.	

APPENDIX II

RESEARCH DATA

Table 1. Descriptive Respondent Data

No Respondent	Age	Gender	Marital status	Last education	Position	Net income	Years of service
1	31-40 years old	Man	Single	S1	Ka. Ur Planning	Very Sufficient	> 26 years old
2	20-30 years old	Woman	Single	S1	Staff	Not Enough	> 5 years old
3	41-50 years old	Woman	Marry	High School	Permanent/Honorary/ Other employees	Not Enough	> 5 years old
4	31-40 years old	Woman	Marry	S1	Ka. Ur Finance	Not Enough	11 - 15 years old
5	20-30 years old	Man	Single	S1	Head of Jorong	Not Enough	> 5 years old
6	31-40 years old	Man	Marry	S1	Head of Jorong	Insufficient	6 - 10 years old
7	41-50 years old	Man	Marry	High School	Guardian Nagari	Not Enough	> 5 years old
8	31-40 years old	Woman	Marry	High School	Ka. Ur Head of Service	Not Enough	11 - 15 years old
9	51-60 years old	Man	Marry	High School	Head of Jorong	Not Enough	11 - 15 years old
10	31-40 years old	Woman	Widower widow	Academy (Diploma)	Ka. Ur Administration and General	Sufficient	> 5 years old
11	20-30 years old	Woman	Single	S1	Permanent/Honorary/ Other employees	Sufficient	> 5 years old
12	31-40 years old	Man	Marry	High School	Head of Jorong	Insufficient	> 5 years old
13	51-60 years old	Woman	Marry	High School	Ka. Ur Planning	Not Enough	6 - 10 years old

Continued

No Respondent	Age	Gender	Marital status	Last education	Position	Net income	Years of service
14	51-60 years old	Man	Widower widow	High School	Permanent/Honorary/ Other employees	Not Enough	16 - 20 years old
15	41-50 years old	Woman	Marry	High School	Ka. Government Affairs	Not Enough	11 - 15 years old
16	31-40 years old	Woman	Marry	High School	Secretary of Nagari	Insufficient	16 - 20 years old
17	20-30 years old	Woman	Marry	S1	Permanent/Honorary/ Other employees	Not Enough	> 5 years old
18	51-60 years old	Man	Marry	S1	Secretary of Nagari	Not Enough	11 - 15 years old
19	41-50 years old	Woman	Marry	S1	Ka. Ur Finance	Sufficient	11 - 15 years old
20	31-40 years old	Man	Marry	S1	Ka. Ur Planning	Sufficient	6 - 10 years old
21	41-50 years old	Man	Marry	High School	Ka. Ur	Sufficient	11 - 15 years old
22	41-50 years old	Woman	Marry	S1	Ka. Ur Head of Welfare	Not Enough	16 - 20 years old
23	51-60 years old	Woman	Marry	High School	Ka. Ur	Not Enough	> 26 years old
24	31-40 years old	Woman	Marry	S1	Nagari staff	Sufficient	> 5 years old
25	41-50 years old	Man	Marry	High School	Permanent/Honorary/ Other employees	Not Enough	6 - 10 years old

Continued

No Respondent	Age	Gender	Marital status	Last education	Position	Net income	Years of service
26	41-50 years old	Man	Marry	S1	Secretary of Nagari	Sufficient	11 - 15 years old
27	51-60 years old	Man	Marry	High School	Head of Jorong	Insufficient	11 - 15 years old
28	20-30 years old	Woman	Single	Academy (Diploma)	Librarian	Sufficient	> 5 years old
29	31-40 years old	Woman	Marry	S1	Financial staff	Not Enough	> 5 years old
30	41-50 years old	Woman	Marry	S1	Ka. Ur Head of Service	Sufficient	11 - 15 years old
31	20-30 years old	Woman	Marry	S1	TU and General Staff	Not Enough	> 5 years old
32	31-40 years old	Woman	Marry	S1	Ka. Ur Finance	Insufficient	11 - 15 years old
33	20-30 years old	Woman	Single	S1	Permanent/Honorary/ Other employees	Sufficient	> 5 years old
34	20-30 years old	Man	Marry	S1	Ka. Ur Government	Insufficient	> 26 years old
35	41-50 years old	Man	Marry	S2	Guardian Nagari	Sufficient	6 - 10 years old
36	41-50 years old	Woman	Marry	S1	Ka. Planning Affairs	Not Enough	11 - 15 years old
37	31-40 years old	Man	Marry	S1	Ka. Ur	Not Enough	> 26 years old
38	20-30 years old	Man	Marry	S1	Staff	Not Enough	11 - 15 years old
39	51-60 years old	Man	Marry	S1	Staff	Not Enough	> 26 years old

Continued

No Respondent	Age	Gender	Marital status	Last education	Position	Net income	Years of service
40	51-60 years old	Woman	Marry	Etc	Staff	Not Enough	> 26 years old
41	31-40 years old	Man	Marry	S1	Ka. Ur General	Sufficient	> 5 years old
42	31-40 years old	Woman	Marry	High School	Ka. Ur Government	Sufficient	> 5 years old
43	31-40 years old	Woman	Marry	S1	Ka. Ur Finance	Sufficient	> 5 years old
44	41-50 years old	Woman	Marry	High School	Ka. Ur Service	Sufficient	6 - 10 years old
45	31-40 years old	Woman	Marry	S1	Ka. Ur Kesra	Sufficient	> 5 years old
46	20-30 years old	Man	Single	High School	Staff	Not Enough	> 5 years old
47	31-40 years old	Man	Single	High School	Staff	Not Enough	> 5 years old
48	20-30 years old	Man	Marry	High School	Staff	Not Enough	> 5 years old
49	31-40 years old	Man	Marry	S1	Secretary of Nagari	Sufficient	6 - 10 years old
50	20-30 years old	Woman	Single	S1	Permanent/Honorary/ Other employees	Sufficient	> 5 years old
51	31-40 years old	Woman	Marry	SMK	Permanent/Honorary/ Other employees	Not Enough	> 5 years old
52	20-30 years old	Man	Single	Academy (Diploma)	Ka. Ur Planning	Not Enough	> 5 years old

Continued

No Respondent	Age	Gender	Marital status	Last education	Position	Net income	Years of service
53	51-60 years old	Woman	Marry	High School	Ka. Ur Administration and General	Sufficient	> 26 years old
54	41-50 years old	Man	Marry	S1	Ka. Ur Welfare	Not Enough	6 - 10 years old
55	31-40 years old	Woman	Marry	High School	Ka. Ur	Sufficient	6 - 10 years old
56	41-50 years old	Woman	Marry	Academy (Diploma)	Ka. Ur	Sufficient	6 - 10 years old
57	31-40 years old	Man	Marry	High School	Ka. Ur	Not Enough	6 - 10 years old
58	41-50 years old	Man	Marry	High School	Ka. Ur	Sufficient	16 - 20 years old
59	31-40 years old	Woman	Marry	High School	Permanent/Honorary/ Other employees	Not Enough	> 5 years old
60	20-30 years old	Woman	Single	S1	Staff	Sufficient	> 5 years old
61	51-60 years old	Man	Marry	High School	Secretary of Nagari	Not Enough	16 - 20 years old
62	31-40 years old	Man	Marry	Academy (Diploma)	Ka. Ur	Not Enough	6 - 10 years old

Source: Processed Primary Data, 2021
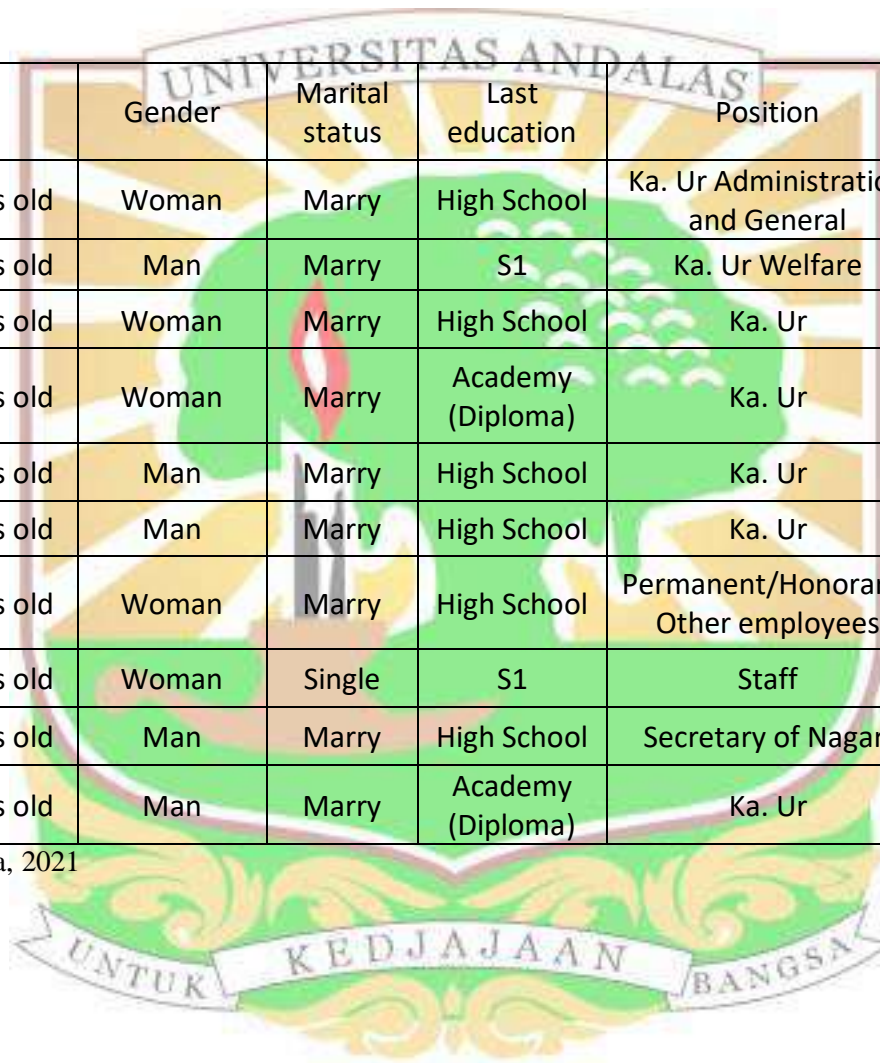
Table 2. Descriptive Data Instruments of Public Governance Variables

No Respondent	PUBLIC GOVERNANCE QUESTION POINTS																TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
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2	3	3	3	3	3	2	3	2	3	3	3	3	3	3	3	3	46
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7	3	3	3	3	3	3	2	3	2	3	3	3	3	3	3	3	46
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9	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3	47
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Continued

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<tr><td>39</td><td>4</td><td>3</td><td>4</td><td>4</td><td>4</td><td>3</td><td>3</td><td>3</td><td>3</td><td>3</td><td>3</td><td>3</td><td>3</td><td>3</td><td>4</td><td>4</td><td>54</td></tr>
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<tr><td>59</td><td>3</td><td>3</td><td>3</td><td>4</td><td>4</td><td>3</td><td>3</td><td>3</td><td>2</td><td>3</td><td>3</td><td>3</td><td>3</td><td>3</td><td>3</td><td>3</td><td>49</td></tr>
<tr><td>60</td><td>3</td><td>3</td><td>3</td><td>3</td><td>3</td><td>3</td><td>2</td><td>3</td><td>2</td><td>3</td><td>3</td><td>3</td><td>3</td><td>3</td><td>3</td><td>3</td><td>46</td></tr>
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</table>

Source: Processed Primary Data, 2021

Table 3. Descriptive Instrument Data Internal Control Variables

No Respondent	INTERNAL CONTROL QUESTION POINTS																				TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
1	4	4	2	2	3	2	3	3	2	4	3	3	3	3	3	4	3	3	3	3	60
2	3	3	2	1	3	1	2	3	1	3	3	3	3	3	3	3	2	3	3	3	51
3	3	3	2	2	3	3	3	3	2	3	3	3	3	3	3	3	2	3	3	3	56
4	3	3	3	3	3	2	3	3	3	3	2	3	3	3	3	3	2	3	3	3	57
5	4	4	1	1	4	3	3	3	3	2	3	3	3	3	3	3	2	2	3	3	56
6	3	3	2	2	3	3	3	3	2	3	3	3	3	3	3	3	2	3	3	3	56
7	3	4	1	2	3	2	3	3	3	3	3	3	3	3	3	3	2	3	3	3	56
8	3	2	2	2	2	3	3	3	2	3	2	3	3	2	3	3	2	3	3	3	52
9	3	3	2	2	3	2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	55
10	3	3	2	2	3	2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	55
11	3	3	2	2	3	2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	55
12	3	3	1	1	4	1	3	3	2	3	3	3	3	3	3	3	2	3	3	3	53
13	3	3	1	1	4	1	3	3	2	3	3	3	3	3	3	3	3	3	3	3	54
14	3	3	2	1	3	2	3	3	2	3	3	3	3	4	3	3	2	3	3	3	55
15	3	3	2	2	3	3	3	4	2	3	3	3	4	4	3	3	2	3	3	3	59
16	4	4	1	1	4	4	4	4	2	3	4	4	4	3	3	3	2	4	4	4	66
17	2	3	3	3	3	3	3	3	3	2	3	3	3	2	2	3	3	3	3	3	56
18	4	4	2	1	4	2	3	4	2	3	4	3	3	3	3	2	3	3	3	3	59
19	4	3	1	1	4	1	3	4	1	4	4	4	4	4	4	4	1	4	4	4	63
20	4	3	1	1	4	1	3	4	1	4	4	4	4	4	4	4	1	4	4	4	63

No Respondent		INTERNAL CONTROL QUESTION POINTS																			TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
21	4	3	1	1	3	1	3	4	1	4	4	4	4	4	4	4	1	4	4	4	62
22	3	4	1	1	4	2	4	4	1	4	4	4	4	3	3	3	3	3	3	3	61
23	4	3	1	1	4	1	3	4	1	4	4	4	4	4	4	4	1	4	4	4	63
24	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	60
25	4	4	1	1	4	1	4	4	1	4	4	4	4	4	4	4	3	4	4	4	67
26	4	4	2	4	4	1	4	4	1	1	4	4	4	4	3	3	3	3	4	4	65
27	4	4	1	1	4	1	4	4	1	4	4	4	4	3	4	3	3	4	4	4	65
28	4	4	1	1	4	1	3	4	1	4	4	4	4	3	4	3	1	4	4	4	62
29	4	4	1	1	4	1	4	4	1	4	4	4	4	4	4	4	1	4	4	4	65
30	4	4	1	1	4	1	4	4	4	4	4	4	4	3	4	3	1	4	4	4	66
31	4	4	1	1	4	1	4	4	1	4	4	4	4	4	4	4	1	4	4	4	65
32	4	4	1	1	4	1	4	4	1	4	4	4	4	3	4	3	1	4	4	4	63
33	4	4	1	1	4	1	4	4	1	4	4	4	4	3	4	3	1	4	4	4	63
34	3	4	1	1	4	2	3	4	2	3	4	4	4	3	4	3	2	3	3	3	60
35	4	4	1	1	4	1	4	4	1	4	4	4	4	3	4	3	1	3	4	3	61
36	4	4	1	1	4	1	4	4	1	4	4	4	4	4	4	4	3	4	4	4	67
37	4	4	1	1	4	1	4	4	1	4	4	4	4	3	4	4	1	4	4	4	64
38	3	4	2	2	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	58
39	4	4	2	2	3	2	3	3	2	3	3	3	3	3	3	3	3	3	3	3	58
40	4	4	2	2	3	2	3	3	2	3	3	3	3	3	3	3	3	3	3	3	58
41	4	4	2	2	3	2	3	3	2	4	3	4	4	3	3	3	2	3	3	3	60

Continued

No Respondent	INTERNAL CONTROL QUESTION POINTS																				TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
42	3	4	2	2	3	2	3	3	2	3	3	3	3	3	3	3	3	3	3	3	57
43	3	4	2	2	3	2	3	3	2	4	4	4	3	3	3	3	3	3	3	3	60
44	3	4	2	2	3	2	3	3	2	3	3	3	3	3	3	3	3	3	3	3	57
45	3	4	2	2	3	2	3	3	2	3	3	3	3	3	3	3	3	3	3	3	57
46	3	4	2	2	3	2	3	3	2	3	3	3	3	3	3	3	3	3	3	3	57
47	3	3	2	2	3	2	3	3	2	3	3	3	3	3	3	3	3	3	3	3	56
48	3	4	2	2	3	2	3	3	2	3	3	3	3	3	3	3	3	3	3	3	57
49	4	4	2	2	4	2	4	4	2	4	4	4	4	4	4	4	3	3	3	3	68
50	4	4	1	1	4	1	3	4	1	4	4	3	3	3	4	4	2	3	3	4	60
51	4	3	3	1	4	3	4	4	3	3	4	3	4	3	3	4	4	3	3	3	66
52	4	3	3	1	4	3	4	4	3	3	4	3	4	3	3	4	4	3	3	3	66
53	3	3	2	2	3	2	3	3	2	3	4	4	4	3	4	3	3	4	4	4	63
54	3	3	2	2	3	2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	55
55	3	3	2	2	3	2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	55
56	3	3	2	2	3	2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	55
57	4	4	1	1	3	1	4	4	1	4	3	3	3	3	3	4	4	4	4	4	62
58	3	4	2	1	3	2	3	3	2	3	3	3	3	4	4	4	4	3	3	3	60
59	3	3	3	2	3	2	3	3	1	3	3	3	3	3	3	3	2	3	3	3	55
60	3	3	2	2	3	2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	55

Continued

No Respondent	INTERNAL CONTROL QUESTION POINTS																				TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
61	4	3	1	1	4	1	4	4	1	3	3	3	4	4	4	4	1	3	3	4	59
62	3	3	2	2	3	2	4	4	1	3	3	3	3	3	3	4	3	3	3	3	58

Source: Processed Primary Data, 2021
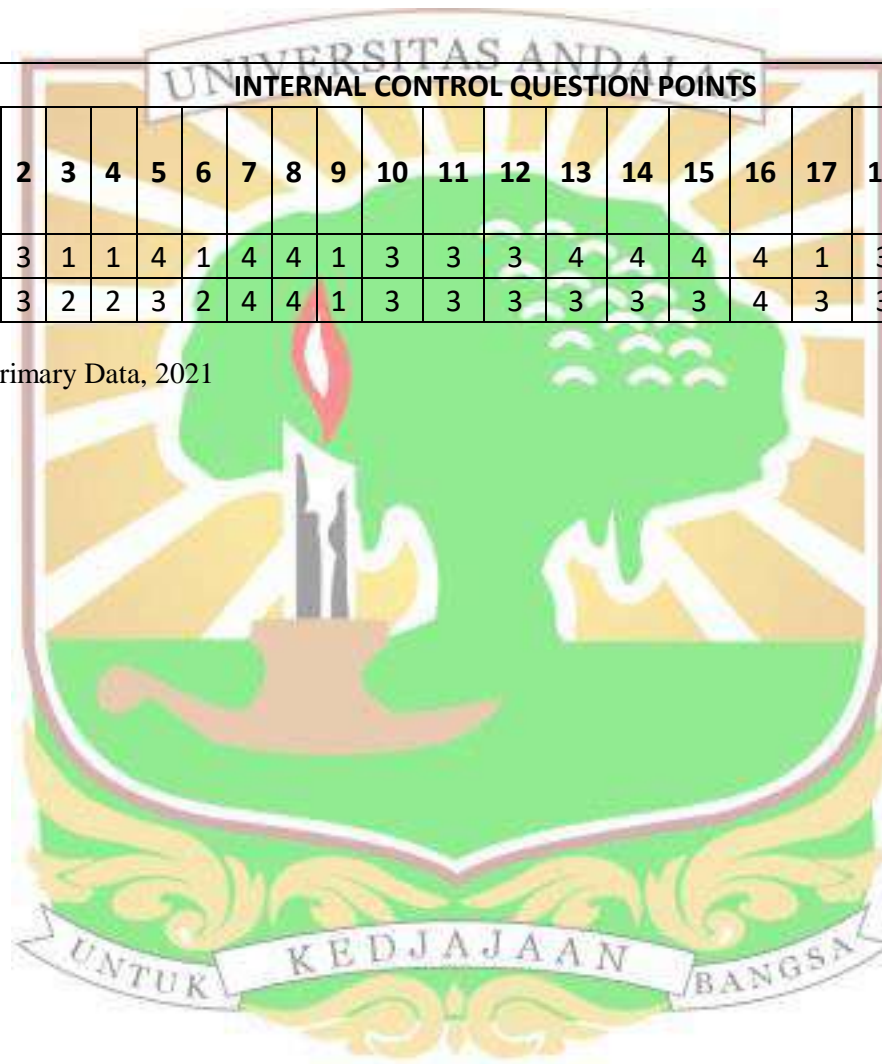
Table 4. Descriptive Data Instruments Organizational Culture Variables

No Respondent	ORGANIZATIONAL CULTURE QUESTION POINTS							TOTAL
	1	2	3	4	5	6	7	
1	3	3	3	3	3	3	3	21
2	4	3	3	3	3	3	2	21
3	3	3	3	3	2	2	2	18
4	3	3	3	3	2	2	3	19
5	2	3	4	3	2	3	4	21
6	3	3	3	3	3	3	3	21
7	3	3	3	3	3	2	3	20
8	3	3	3	3	2	2	3	19
9	3	3	3	3	2	2	3	19
10	3	3	3	3	2	2	3	19
11	3	3	3	3	3	2	3	20
12	3	3	3	3	4	3	3	22
13	3	3	3	3	4	3	3	22
14	3	2	2	3	4	2	3	19
15	3	3	3	3	2	2	2	18
16	2	4	3	4	3	2	3	21
17	3	3	3	3	3	3	3	21
18	4	3	3	3	2	2	2	19
19	4	4	1	4	1	2	3	19
20	4	3	1	3	1	2	3	17
21	4	4	1	3	1	2	3	18
22	3	2	3	3	3	2	3	19
23	4	3	1	3	1	2	3	17
24	3	3	3	3	3	3	3	21
25	4	4	4	4	2	2	4	24
26	3	4	3	3	2	2	2	19
27	4	4	4	4	4	2	4	26
28	4	4	4	4	4	2	2	24
29	4	4	4	3	3	3	3	24
30	4	4	4	4	4	3	2	25

No Respondent	ORGANIZATIONAL CULTURE QUESTION POINTS							TOTAL
	1	2	3	4	5	6	7	
31	4	4	4	3	3	3	3	24
32	4	4	4	4	4	2	2	24
33	4	4	4	4	4	2	2	24
34	4	4	3	3	1	1	2	18
35	4	4	3	3	3	1	3	21
36	4	4	3	4	2	4	3	24
37	4	4	4	4	4	2	4	26
38	3	3	3	3	3	3	3	21
39	3	3	3	3	3	3	3	21
40	3	3	3	3	3	3	3	21
41	3	3	3	3	3	3	3	21
42	3	3	3	3	3	3	3	21
43	4	3	3	3	3	3	3	22
44	3	3	3	3	3	3	3	21
45	3	3	3	3	3	3	3	21
46	3	3	3	3	3	3	3	21
47	3	3	3	3	3	3	3	21
48	3	3	3	3	3	3	3	21
49	4	3	4	4	4	4	4	27
50	3	4	4	4	3	2	3	23
51	2	4	4	3	3	4	4	24
52	2	4	4	3	3	4	4	24
53	2	2	4	2	2	2	2	16
54	3	3	3	3	2	2	2	18
55	3	3	3	3	3	2	3	20
56	3	3	3	3	3	2	3	20
57	4	3	3	3	3	3	3	22
58	4	4	4	3	3	2	3	23
59	3	3	4	3	3	3	3	22
60	3	3	3	3	3	3	3	21
61	4	4	4	4	2	2	4	24
62	3	3	3	3	3	3	3	21

Table 5. Descriptive Data Instrument Variable Nagari Financial Management

No Respondent	QUESTION POINT Nagari Financial Management															TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	46
2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
3	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	44
4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
5	4	4	4	4	3	4	4	4	3	3	3	4	3	3	3	53
6	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
7	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
8	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
9	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
10	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
11	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
12	3	4	3	4	3	3	4	3	3	3	3	3	3	3	3	48
13	3	4	3	4	3	3	4	3	3	3	3	3	3	3	3	48
14	3	3	4	3	3	3	4	4	3	2	4	4	3	3	3	49
15	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	44
16	4	4	4	4	3	4	4	4	4	3	3	3	3	3	3	53
17	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
18	2	3	3	3	3	4	4	2	3	2	3	4	3	3	3	45
19	3	3	4	4	4	3	4	4	2	4	4	4	4	4	4	55
20	3	3	4	4	4	4	4	4	3	2	4	4	4	4	4	55
21	3	3	4	4	4	4	4	4	3	2	4	4	4	4	4	55
22	3	4	3	3	3	4	4	3	3	3	3	3	3	3	3	48
23	3	3	4	4	4	4	4	4	3	3	4	4	4	4	4	56
24	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
25	4	3	3	4	3	3	3	3	4	3	3	3	3	3	3	48
26	3	3	4	4	4	4	4	4	4	4	4	4	4	4	3	57
27	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
28	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
29	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
30	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
31	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
32	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60

Continued

No Respondent	QUESTION POINT Nagari Financial Management															TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
33	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
34	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
35	4	4	4	3	4	4	3	4	4	3	3	4	4	4	4	55
36	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
37	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
38	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
39	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
40	4	4	3	3	3	3	3	3	3	3	3	3	3	3	3	47
41	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
42	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
43	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
44	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
45	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
46	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
47	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
48	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
49	4	4	4	4	4	4	4	4	4	4	3	4	4	4	4	59
50	4	4	3	4	3	3	3	4	3	3	4	4	4	4	4	54
51	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
52	4	4	3	4	4	4	4	4	3	4	4	4	4	4	4	58
53	3	4	4	3	4	3	3	4	3	4	3	3	3	4	3	51
54	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
55	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
56	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
57	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
58	3	3	3	3	3	3	3	4	4	3	3	3	3	3	3	47
59	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
60	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	45
61	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	60
62	3	4	4	3	3	3	3	3	3	3	3	3	3	3	3	47

Source: Processed Primary Data, 2021
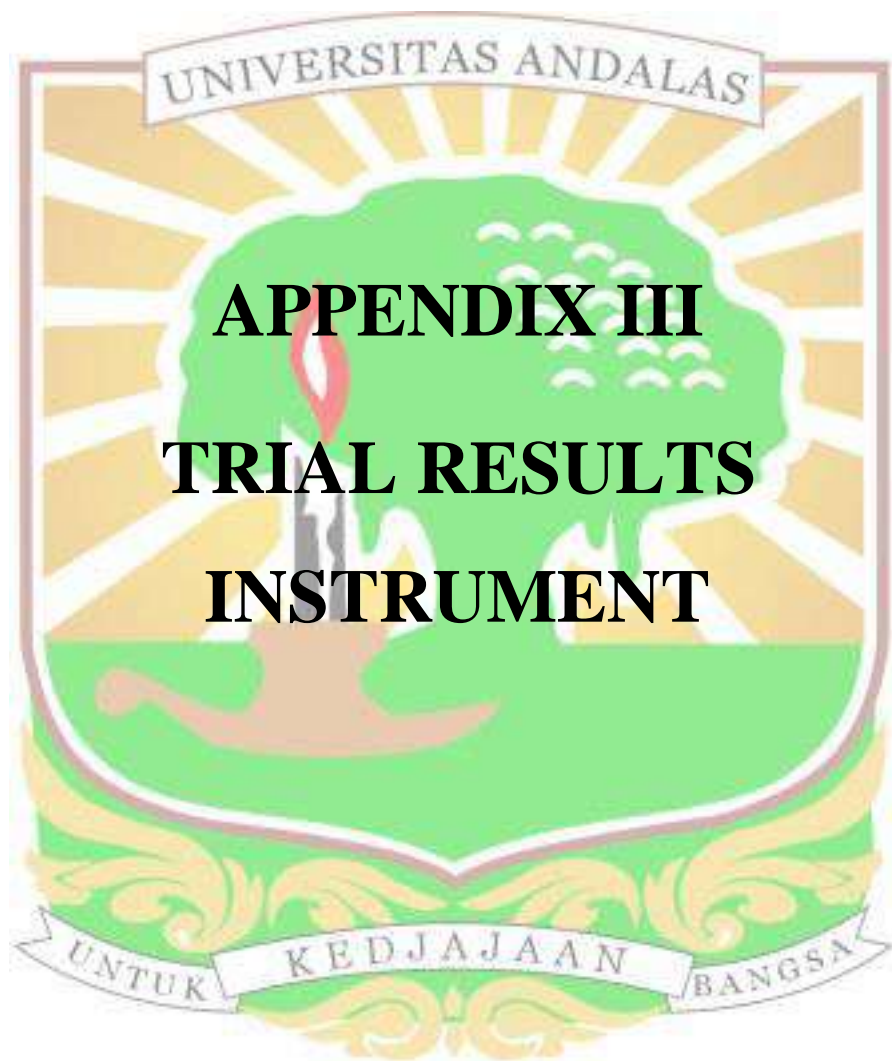
APPENDIX III

TRIAL RESULTS

INSTRUMENT

Table 6. Public Governance Variable Validity Test Results

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	X1.12	X1.13	X1.14	X1.15	X1.16	PG
X1.1	Pearson Correlation	1	,575**	,605**	,560**	,484**	,506**	-,151	,446**	-,281*	,558**	,479**	,479**	,453**	,571**	,535**	,526**	,725**
	Sig. (2-tailed)		,000	,000	,000	,000	,000	,241	,000	,027	,000	,000	,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X1.2	Pearson Correlation	,575**	1	,567**	,704**	,466**	,560**	-,015	,633**	-,133	,547**	,454**	,454**	,437**	,309*	,540**	,523**	,749**
	Sig. (2-tailed)	,000		,000	,000	,000	,000	,909	,000	,303	,000	,000	,000	,000	,014	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X1.3	Pearson Correlation	,605**	,567**	1	,641**	,403**	,383**	-,055	,383**	-,163	,460**	,476**	,411**	,259*	,333**	,609**	,551**	,669**
	Sig. (2-tailed)	,000	,000		,000	,001	,002	,672	,002	,206	,000	,000	,001	,042	,008	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

128

Continued

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	X1.12	X1.13	X1.14	X1.15	X1.16	PG
X1.4	Pearson Correlation	,560**	,704**	,641**	1	,599**	,497**	,044	,569**	-,245	,629**	,462**	,462**	,369**	,280*	,506**	,501**	,743**
	Sig. (2-tailed)	,000	,000	,000		,000	,000	,736	,000	,055	,000	,000	,000	,003	,028	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X1.5	Pearson Correlation	,484**	,466**	,403**	,599**	1	,734**	-,198	,604**	-,276*	,655**	,426**	,426**	,474**	,479**	,504**	,490**	,710**
	Sig. (2-tailed)	,000	,000	,001	,000		,000	,123	,000	,030	,000	,001	,001	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X1.6	Pearson Correlation	,506**	,560**	,383**	,497**	,734**	1	,372	,620**	,331	,534**	,520**	,451**	,561**	,516**	,603**	,587**	,764**
	Sig. (2-tailed)	,000	,000	,002	,000	,000		,003	,000	,004	,000	,000	,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

Continued

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	X1.12	X1.13	X1.14	X1.15	X1.16	PG
X1.7	Pearson Correlation	,447**	,707**	,852**	,462**	,426**	,451**	1	,508**	,691**	,537**	,466**	,644**	,684**	,672**	,589**	,497**	,534
	Sig. (2-tailed)	,000	,000	,000	,000	,001	,000		,000	,000	,000	,000	,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X1.8	Pearson Correlation	,446**	,633**	,383**	,569**	,604**	,620**	-,069	1	,407**	,599**	,589**	,589**	,497**	,451**	,686**	,737**	,764**
	Sig. (2-tailed)	,000	,000	,002	,000	,000	,000	,595		,001	,000	,000	,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X1.9	Pearson Correlation	,281*	,650**	,391**	,345	,376*	,331	,329	,407**	1	,330**	,396**	,447**	,398**	,425**	,335**	,350**	,302*
	Sig. (2-tailed)	,027	,000	,002	,005	,003	,005	,005	,001		,009	,001	,000	,001	,001	,008	,005	,017
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	X1.12	X1.13	X1.14	X1.15	X1.16	PG
X1.10	Pearson Correlation	,558**	,547**	,460**	,629**	,655**	,534**	-,110	,599**	-,330**	1	,707**	,707**	,551**	,589**	,481**	,522**	,788**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,394	,000	,009		,000	,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X1.11	Pearson Correlation	,479**	,454**	,476**	,462**	,426**	,520**	,101	,589**	,396**	,707**	1	,852**	,669**	,691**	,716**	,628**	,811**
	Sig. (2-tailed)	,000	,000	,000	,000	,001	,000	,433	,000	,001	,000		,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X1.12	Pearson Correlation	,479**	,454**	,411**	,462**	,426**	,451**	-,041	,589**	,447**	,707**	,852**	1	,669**	,691**	,646**	,628**	,770**
	Sig. (2-tailed)	,000	,000	,001	,000	,001	,000	,749	,000	,000	,000	,000		,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

Continued

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	X1.12	X1.13	X1.14	X1.15	X1.16	PG
X1.13	Pearson Correlation	,453**	,437**	,259*	,369**	,474**	,561**	,385	,497**	,398**	,551**	,669**	,669**	1	,829**	,600**	,459**	,703**
	Sig. (2-tailed)	,000	,000	,042	,003	,000	,000	,002	,000	,001	,000	,000	,000		,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X1.14	Pearson Correlation	,571**	,309*	,333**	,280*	,479**	,516**	-,175	,451**	-,425**	,589**	,691**	,691**	,829**	1	,641**	,509**	,709**
	Sig. (2-tailed)	,000	,014	,008	,028	,000	,000	,173	,000	,001	,000	,000	,000	,000		,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X1.15	Pearson Correlation	,535**	,540**	,609**	,506**	,504**	,603**	,001	,686**	-,335**	,481**	,716**	,646**	,600**	,641**	1	,870**	,839**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,993	,000	,008	,000	,000	,000	,000	,000		,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

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Continued

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	X1.12	X1.13	X1.14	X1.15	X1.16	PG
X1.16	Pearson Correlation	,526**	,523**	,551**	,501**	,490**	,587**	-,049	,737**	-,350**	,522**	,628**	,628**	,459**	,509**	,870**	1	,791**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,703	,000	,005	,000	,000	,000	,000	,000	,000		,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
PUBLIC GOVERNANCE	Pearson Correlation	,725**	,749**	,669**	,743**	,710**	,764**	-,034	,764**	-,302*	,788**	,811**	,770**	,703**	,709**	,839**	,791**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,791	,000	,017	,000	,000	,000	,000	,000	,000	,000	
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Continued

Table 7. Internal Control Validity Test Results

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	X2.11	X2.12	X2.13	X2.14	X2.15	X2.16	X2.17	X2.18	X2.19	X2.20	Internal Control
X2.1	Pearson Correlation	1	,410**	-,650**	-,647**	,722**	-,529**	,601**	,721**	-,406**	,548**	,692**	,698**	,710**	,494**	,848**	,540**	-,305**	,677**	,730**	,749**	,745**
	Sig. (2-tailed)		,001	,000	,000	,000	,000	,000	,000	,001	,000	,000	,000	,000	,000	,000	,000	,016	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X2.2	Pearson Correlation	,410**	1	-,391*	-,189	,381*	-,263*	,355*	,278*	-,119	,286*	,421*	,385*	,220	,117	,284*	,047	,113	,176	,276*	,239	,466**
	Sig. (2-tailed)	,001		,002	,142	,002	,039	,005	,029	,356	,024	,001	,002	,085	,366	,025	,714	,380	,171	,030	,061	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X2.3	Pearson Correlation	,650**	,391**	1	,666*	,580*	,611*	,336*	,530*	,507*	,521*	,490*	,574*	,463*	,341*	,651*	,250	,504*	,540*	,614*	,643**	,336**
	Sig. (2-tailed)	,000	,002		,000	,000	,000	,008	,000	,000	,000	,000	,000	,000	,007	,000	,050	,000	,000	,000	,000	,008
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

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Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	X2.11	X2.12	X2.13	X2.14	X2.15	X2.16	X2.17	X2.18	X2.19	X2.20	Internal Control
X2.4	Pearson Correlation	,647**	,289	,666**	1	,583**	,388**	,288*	,527**	,348**	,595**	,505**	,341**	,422**	,269*	,583**	,417**	,307*	,442**	,390**	,416**	,331**
	Sig. (2-tailed)	,000	,022	,000		,000	,002	,023	,000	,006	,000	,000	,007	,001	,035	,000	,001	,015	,000	,002	,001	,009
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X2.5	Pearson Correlation	,722**	,381**	,580**	,583**	1	,437**	,595**	,757**	,299*	,327**	,779**	,595**	,691**	,390**	,590**	,369**	,289*	,408**	,535**	,566**	,667**
	Sig. (2-tailed)	,000	,002	,000	,000		,000	,000	,000	,018	,009	,000	,000	,000	,002	,000	,003	,023	,001	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X2.6	Pearson Correlation	,529**	,363*	,611**	,388**	,437**	1	,258	,401**	,614**	,503**	,392**	,454**	,331**	,417**	,638**	,331**	,384**	,521**	,557**	,588**	,361*
	Sig. (2-tailed)	,000	,003	,000	,002	,000		,049	,001	,000	,000	,002	,000	,009	,001	,000	,009	,002	,000	,000	,000	,001
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

Continued

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	X2.11	X2.12	X2.13	X2.14	X2.15	X2.16	X2.17	X2.18	X2.19	X2.20	Internal Control
X2.7	Pearson Correlation	,601**	,355**	-,336**	-,288*	,595**	-,218	1	,722**	-,255*	,315*	,543**	,501**	,633**	,247	,409**	,420**	,002	,444**	,536**	,508**	,748**
	Sig. (2-tailed)	,000	,005	,008	,023	,000	,089		,000	,045	,013	,000	,000	,000	,053	,001	,001	,985	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X2.8	Pearson Correlation	,721**	,278*	-,530**	-,527**	,757**	-,401**	,722**	1	-,480**	,474**	,777**	,645**	,805**	,454**	,645**	,562**	-,288*	,601**	,662**	,691**	,789**
	Sig. (2-tailed)	,000	,029	,000	,000	,000	,001	,000		,000	,000	,000	,000	,000	,000	,000	,000	,023	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X2.9	Pearson Correlation	,406**	,319	,507**	,348**	,399**	,614**	,355**	,480**	1	,429**	,384**	,446**	,364**	,417**	,501**	,374**	,321*	,472**	,505**	,537**	,490**
	Sig. (2-tailed)	,001	,011	,000	,006	,001	,000	,005	,000		,001	,002	,000	,004	,001	,000	,003	,011	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

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Continued

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	X2.11	X2.12	X2.13	X2.14	X2.15	X2.16	X2.17	X2.18	X2.19	X2.20	Internal Control
X2.10	Pearson Correlation	,548**	,286*	-,521**	-,595**	,327*	-,503**	,315*	,474*	-,429*	1	,486**	,569**	,456**	,256*	,648**	,456**	-,337*	,639*	,490*	,466**	,489**
	Sig. (2-tailed)	,000	,024	,000	,000	,009	,000	,013	,000	,001		,000	,000	,000	,045	,000	,000	,007	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X2.11	Pearson Correlation	,692**	,421**	-,490**	-,505**	,779**	-,392**	,543**	,777**	-,384*	,486*	1	,796**	,770**	,397**	,660**	,390**	-,223	,609*	,678*	,644**	,812**
	Sig. (2-tailed)	,000	,001	,000	,000	,000	,002	,000	,000	,002	,000		,000	,000	,001	,000	,002	,081	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X2.12	Pearson Correlation	,698**	,385**	-,574**	-,341**	,595**	-,454**	,501**	,645**	-,446*	,569*	,796**	1	,836**	,394**	,705**	,244	-,398**	,710*	,793*	,684**	,745**
	Sig. (2-tailed)	,000	,002	,000	,007	,000	,000	,000	,000	,000	,000	,000		,000	,002	,000	,056	,001	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

Continued

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	X2.11	X2.12	X2.13	X2.14	X2.15	X2.16	X2.17	X2.18	X2.19	X2.20	Internal Control
X2.13	Pearson Correlation	,710**	,220	,463**	,422**	,691**	,331**	,633**	,805**	,364**	,456**	,770**	,836**	1	,485**	,693**	,393**	-,345**	,642**	,711**	,672**	,819**
	Sig. (2-tailed)	,000	,085	,000	,001	,000	,009	,000	,000	,004	,000	,000	,000		,000	,000	,002	,006	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X2.14	Pearson Correlation	,494**	,117	,341**	,269*	,390**	,417**	,247	,454**	,417**	,256*	,397**	,394**	,485**	1	,557**	,569**	-,210	,356**	,396**	,450**	,483**
	Sig. (2-tailed)	,000	,366	,007	,035	,002	,001	,053	,000	,001	,045	,001	,002	,000		,000	,000	,101	,005	,001	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X2.15	Pearson Correlation	,848**	,284*	,651**	,583**	,590**	,638**	,409**	,645**	,501**	,648**	,660**	,705**	,693**	,557**	1	,510**	-,465**	,670**	,690**	,727**	,638**
	Sig. (2-tailed)	,000	,025	,000	,000	,000	,000	,001	,000	,000	,000	,000	,000	,000	,000		,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

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Continued

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	X2.11	X2.12	X2.13	X2.14	X2.15	X2.16	X2.17	X2.18	X2.19	X2.20	Internal Control
X2.16	Pearson Correlation	,540**	,047	,250	-,417*	,369*	-,331*	,420*	,562*	-,374*	,456*	,390*	,244	,393*	,569*	,510*	1	,003	,402*	,346*	,471**	,568**
	Sig. (2-tailed)	,000	,714	,050	,001	,003	,009	,001	,000	,003	,000	,002	,056	,002	,000	,000		,984	,001	,006	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X2.17	Pearson Correlation	,305*	,566**	,504*	,307*	,289*	,384*	,730*	,276*	,321*	,337*	,536*	,398*	,345*	,566*	,465*	,690*	1	,370*	,413*	,418**	,346**
	Sig. (2-tailed)	,016	,000	,000	,015	,023	,002	,000	,030	,011	,007	,000	,001	,006	,000	,000	,000		,003	,001	,001	,006
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X2.18	Pearson Correlation	,677**	,376	,540*	,442*	,408*	,521*	,444*	,601*	,472*	,639*	,609*	,710*	,642*	,356*	,670*	,402*	-,370*	1	,895*	,864**	,659**
	Sig. (2-tailed)	,000	,003	,000	,000	,001	,000	,000	,000	,000	,000	,000	,000	,000	,005	,000	,001	,003		,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

Continued

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	X2.11	X2.12	X2.13	X2.14	X2.15	X2.16	X2.17	X2.18	X2.19	X2.20	Internal Control
X2.19	Pearson Correlation	,730**	,376*	-,614**	,390**	,535**	-,557**	,536**	,662**	,505**	,490**	,678**	,793**	,711*	,396*	,690*	,346*	-,413*	,895*	1	,888**	,705**
	Sig. (2-tailed)	,000	,003	,000	,002	,000	,000	,000	,000	,000	,000	,000	,000	,000	,001	,000	,006	,001	,000		,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
X2.20	Pearson Correlation	,749**	,339	,643*	,416*	,566*	,588*	,508*	,691*	,537*	,466*	,644*	,684*	,672*	,450*	,727*	,471*	-,418*	,864*	,888*	1	,683**
	Sig. (2-tailed)	,000	,001	,000	,001	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,001	,000	,000		,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
Internal Control	Pearson Correlation	,745**	,466**	,336*	,331*	,667*	,361*	,748*	,789*	,232	,489*	,812*	,745*	,819*	,483*	,638*	,568*	-,014	,659*	,705*	,683**	1
	Sig. (2-tailed)	,000	,000	,008	,009	,000	,001	,000	,000	,070	,000	,000	,000	,000	,000	,000	,000	,912	,000	,000	,000	
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Table 8. Organizational Culture Variable Validity Test Results

Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	Organizational Culture
X3.1	Pearson Correlation	1	,601**	,472**	,639**	,609**	,710**	,642**	,497*
	Sig. (2-tailed)		,000	,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62
X3.2	Pearson Correlation	,424**	1	,294*	,643**	,536**	,662**	,505**	,551**
	Sig. (2-tailed)	,001		,021	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62
X3.3	Pearson Correlation	,390**	,294*	1	,265*	,540**	,209	,139	,683**
	Sig. (2-tailed)	,002	,021		,037	,000	,103	,282	,000
	N	62	62	62	62	62	62	62	62
X3.4	Pearson Correlation	,461**	,643**	,365*	1	,361*	-,067	,335**	,649**
	Sig. (2-tailed)	,000	,000	,003		,003	,607	,008	,000
	N	62	62	62	62	62	62	62	62
X3.5	Pearson Correlation	,456**	,390**	,540**	,361*	1	,335**	,335**	,674**
	Sig. (2-tailed)	,000	,002	,000	,004		,008	,008	,000
	N	62	62	62	62	62	62	62	62

Continued

Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	Organizational Culture
X3.6	Pearson Correlation	,705**	,693**	,557**	,445**	,335**	1	,346**	,445**
	Sig. (2-tailed)	,000	,000	,000	,000	,008		,006	,000
	N	62	62	62	62	62	62	62	62
X3.7	Pearson Correlation	,369**	,474**	,561**	,385	,497**	,346**	1	,443**
	Sig. (2-tailed)	,003	,000	,000	,002	,000	,006		,000
	N	62	62	62	62	62	62	62	62
Organizational Culture	Pearson Correlation	,335**	,551**	,683**	,649**	,674**	,445**	,443**	1
	Sig. (2-tailed)	,008	,000	,000	,000	,000	,000	,000	
	N	62	62	62	62	62	62	62	62

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Table 9. Nagari Financial Management Performance Variable Validity Test Results

Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	Y.13	Y.14	Y.15	NFMP
Y.1	Pearson Correlation	1	,749**	,554**	,658**	,518**	,580**	,481**	,642**	,712**	,679**	,531**	,515**	,636**	,607**	,666**	,757**
	Sig. (2-tailed)		,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
Y.2	Pearson Correlation	,749**	1	,598**	,634**	,521**	,629**	,642**	,561**	,589**	,644**	,454**	,494**	,559**	,594**	,593**	,735**
	Sig. (2-tailed)	,000		,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
Y.3	Pearson Correlation	,554**	,598**	1	,701**	,771**	,764**	,774**	,813**	,589**	,527**	,732**	,764**	,765**	,798**	,732**	,861**
	Sig. (2-tailed)	,000	,000		,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
Y.4	Pearson Correlation	,658**	,634**	,701**	1	,747**	,734**	,805**	,783**	,566**	,509**	,773**	,801**	,804**	,768**	,773**	,875**
	Sig. (2-tailed)	,000	,000	,000		,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

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Continued

Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	Y.13	Y.14	Y.15	NFMP
Y.5	Pearson Correlation	,518**	,521**	,771**	,747**	1	,733**	,703**	,782**	,533**	,625**	,814**	,796**	,849**	,885**	,814**	,879**
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
Y.6	Pearson Correlation	,580**	,629**	,764**	,734**	,733**	1	,876**	,654**	,681**	,485**	,691**	,796**	,795**	,761**	,761**	,864**
	Sig. (2-tailed)	,000	,000	,000	,000	,000		,000	,000	,000	,000	,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
Y.7	Pearson Correlation	,481**	,642**	,774**	,805**	,703**	,876**	1	,664**	,523**	,419**	,720**	,809**	,749**	,712**	,720**	,837**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000		,000	,000	,001	,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
Y.8	Pearson Correlation	,642**	,561**	,813**	,783**	,782**	,654**	,664**	1	,553**	,550**	,818**	,781**	,783**	,813**	,752**	,868**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000		,000	,000	,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

Continued

Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	Y.13	Y.14	Y.15	NFMP
Y.9	Pearson Correlation	,712**	,589**	,589**	,566**	,533**	,681**	,523**	,553**	1	,629**	,482**	,477**	,595**	,569**	,552**	,718**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000		,000	,000	,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
Y.10	Pearson Correlation	,679**	,644**	,527**	,509**	,625**	,485**	,419**	,550**	,629**	1	,483**	,426**	,644**	,683**	,605**	,711**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,001	,000	,000		,000	,001	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
Y.11	Pearson Correlation	,531**	,454**	,732**	,773**	,814**	,691**	,720**	,818**	,482**	,483**	1	,901**	,894**	,861**	,856**	,869**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000		,000	,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
Y.12	Pearson Correlation	,515**	,494**	,764**	,801**	,796**	,796**	,809**	,781**	,477**	,426**	,901**	1	,864**	,829**	,831**	,875**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,001	,000		,000	,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

Continued

Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	Y.13	Y.14	Y.15	NFMP
Y.13	Pearson Correlation	,636**	,559**	,765**	,804**	,849**	,795**	,749**	,783**	,595**	,644**	,894**	,864**	1	,966**	,965**	,938**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000		,000	,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
Y.14	Pearson Correlation	,607**	,594**	,798**	,768**	,885**	,761**	,712**	,813**	,569**	,683**	,861**	,829**	,966**	1	,932**	,932**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000		,000	,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62
Y.15	Pearson Correlation	,666**	,593**	,732**	,773**	,814**	,761**	,720**	,752**	,552**	,605**	,856**	,831**	,965**	,932**	1	,913**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000		,000
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

Continued

Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	Y.13	Y.14	Y.15	NFMP
Nagari Government Performance	Pearson Correlation	,757**	,735**	,861**	,875**	,879**	,864**	,837**	,868**	,718**	,711**	,869**	,875**	,938**	,932**	,913**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	
	N	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62	62

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Processed Primary Data, 2021

Table 10. Results of PUBLIC GOVERNANCE Variable Reliability Test

Reliability Statistics

Cronbach's Alpha	N of Items
,826	16

Source: Processed Primary Data, 2021

Table 11. Internal Control Variable Reliability Test Results

Reliability Statistics

Cronbach's Alpha	N of Items
,670	20

Source: Processed Primary Data, 2021

Table 12. Organizational Culture Variable Reliability Test Results Uji

Reliability Statistics

Cronbach's Alpha	N of Items
,693	7

Source: Processed Primary Data, 2021

Table 13. Nagari Financial Management Performance Variable Reliability Test Results

Reliability Statistics

Cronbach's Alpha	N of Items
,970	15

Source: Processed Primary Data, 2021

Table 14. Variable Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		62
Normal Parameters, b	mean	,0000000
	Std. Deviation	4.45021157
Most Extreme Differences	Absolute	0.070
	Positive	0.070
	negative	-,063
Test Statistics		0.070
asymp. Sig. (2-tailed)		,200c,d

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.
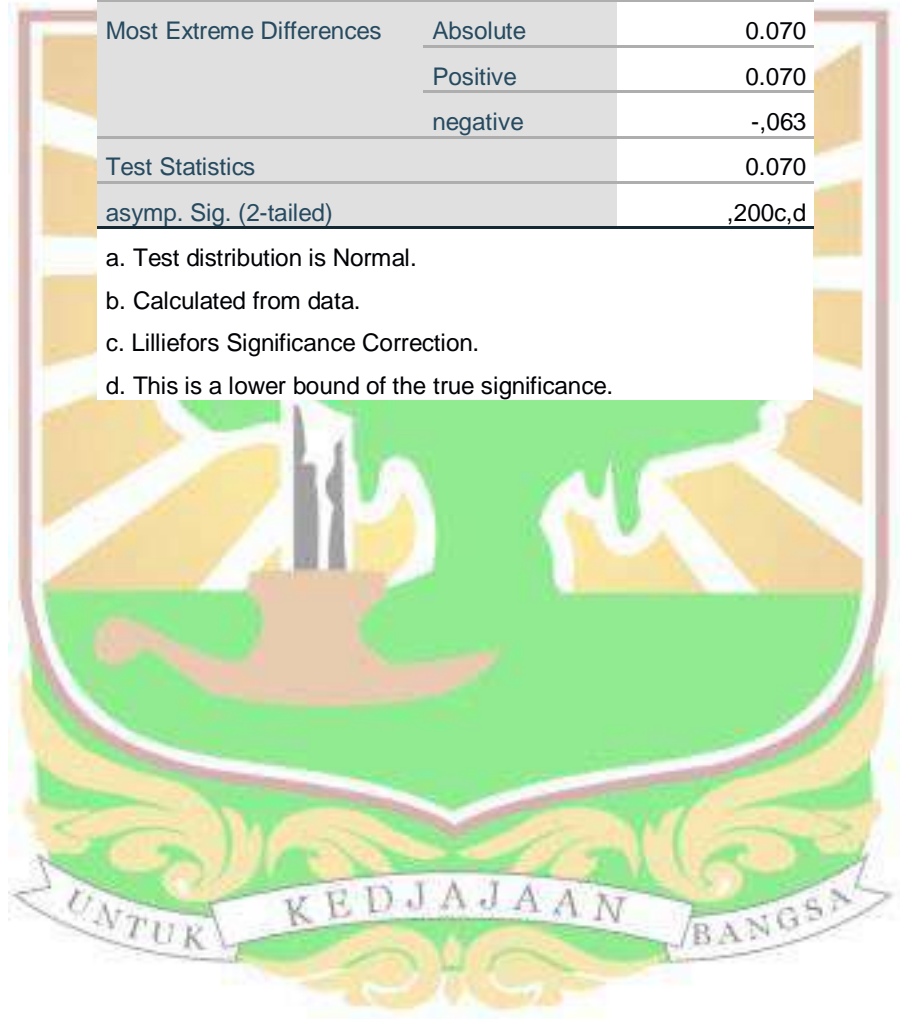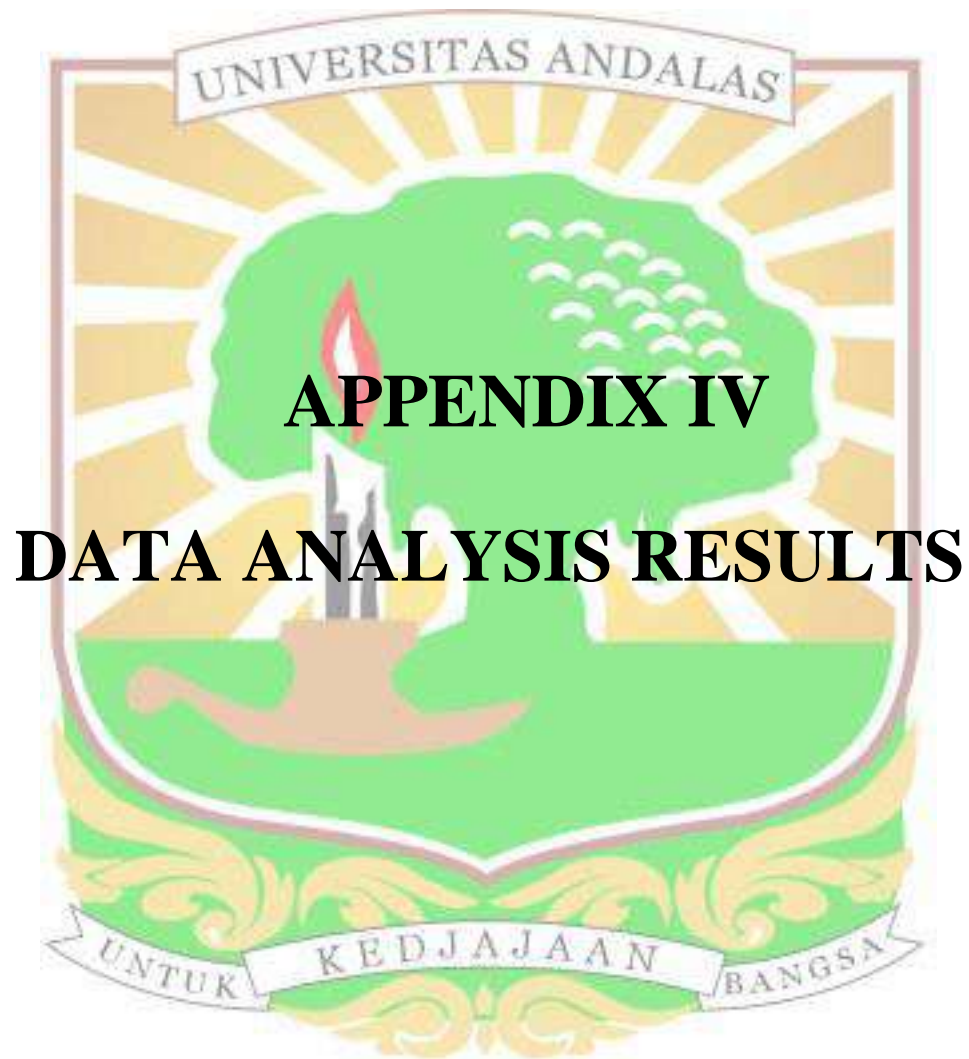
APPENDIX IV

DATA ANALYSIS RESULTS

Table 15. Description of Variable Statistical Data

Statistics

		Public Governance	Internal Control	Organizational Culture	Nagari Financial Management Performance
N	Valid	62	62	62	62
	Missing	0	0	0	0
Mean		51,65	59,48	21,15	50,44
Median		50,00	59,00	21,00	47,00
Mode		47	55	21	45
Std. Deviation		5,064	4,242	2,381	6,318
Variance		25,643	17,992	5,667	39,922
Range		14	17	11	16
Minimum		46	51	16	44
Maximum		60	68	27	60
Sum		3202	3688	1311	3127

Source: Processed Primary Data, 2021

Table 16. Description of Public Governance Variable Statistical Data

Public Governance

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	46	8	12,9	12,9	12,9
	47	12	19,4	19,4	32,3
	48	7	11,3	11,3	43,5
	49	3	4,8	4,8	48,4
	50	3	4,8	4,8	53,2
	51	4	6,5	6,5	59,7
	52	1	1,6	1,6	61,3
	54	1	1,6	1,6	62,9
	55	5	8,1	8,1	71,0
	56	2	3,2	3,2	74,2
	57	2	3,2	3,2	77,4
	58	6	9,7	9,7	87,1
	59	2	3,2	3,2	90,3
	60	6	9,7	9,7	100,0
	Total	62	100,0	100,0	

Source: Processed Primary Data, 2021

Table 17. Description of Statistical Data of Internal Control Variables

Internal Control

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	51	1	1,6	1,6	1,6
	52	1	1,6	1,6	3,2
	53	1	1,6	1,6	4,8
	54	1	1,6	1,6	6,5
	55	9	14,5	14,5	21,0
	56	6	9,7	9,7	30,6
	57	6	9,7	9,7	40,3
	58	4	6,5	6,5	46,8
	59	3	4,8	4,8	51,6
	60	7	11,3	11,3	62,9
	61	2	3,2	3,2	66,1
	62	3	4,8	4,8	71,0
	63	6	9,7	9,7	80,6
	64	1	1,6	1,6	82,3
	65	4	6,5	6,5	88,7
	66	4	6,5	6,5	95,2
	67	2	3,2	3,2	98,4
	68	1	1,6	1,6	100,0
	Total	62	100,0	100,0	

Source: Processed Primary Data, 2021
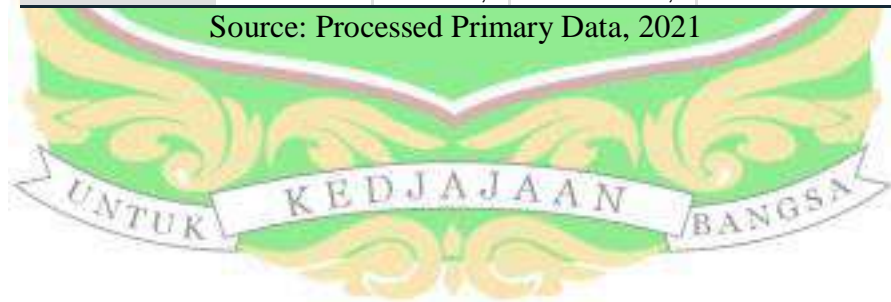
Table 18. Description of Organizational Culture Variable Statistical Data
Organizational Culture

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	16	1	1,6	1,6	1,6
	17	2	3,2	3,2	4,8
	18	5	8,1	8,1	12,9
	19	9	14,5	14,5	27,4
	20	4	6,5	6,5	33,9
	21	20	32,3	32,3	66,1
	22	5	8,1	8,1	74,2
	23	2	3,2	3,2	77,4
	24	10	16,1	16,1	93,5
	25	1	1,6	1,6	95,2
	26	2	3,2	3,2	98,4
	27	1	1,6	1,6	100,0
	Total	62	100,0	100,0	

Source: Processed Primary Data, 2021

Table 19. Description of Nagari Financial Management Performance Variable

Statistical Data

Nagari Financial Management Performance

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	44	2	3,2	3,2	3,2
	45	26	41,9	41,9	45,2
	46	1	1,6	1,6	46,8
	47	3	4,8	4,8	51,6
	48	4	6,5	6,5	58,1
	49	1	1,6	1,6	59,7
	51	1	1,6	1,6	61,3
	53	2	3,2	3,2	64,5
	54	1	1,6	1,6	66,1
	55	4	6,5	6,5	72,6
	56	1	1,6	1,6	74,2
	57	1	1,6	1,6	75,8
	58	1	1,6	1,6	77,4
	59	1	1,6	1,6	79,0
	60	13	21,0	21,0	100,0
	Total	62	100,0	100,0	

Source: Processed Primary Data, 2021

Table 20. Linearity Test Results of Nagari Financial Management Performance

with Public Governance

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Nagari Financial Management Performance * Public Governance	Between Groups	(Combined)	1930,335	13	148,487	14,116	,000
		Linearity	1814,233	1	1814,233	172,474	,000
		Deviation from Linearity	116,102	12	9,675	,920	,535
	Within Groups		504,907	48	10,519		
	Total		2435,242	61			

Source: Processed Primary Data, 2021

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Table 21. Linearity Test Results of Nagari Financial Management Performance with Internal Control

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Nagari Financial Management Performance * Internal Control	Between Groups	(Combined)	1493,246	17	87,838	4,103	,000
		Linearity	1068,580	1	1068,580	49,913	,000
		Deviation from Linearity	424,666	16	26,542	1,240	,278
	Within Groups		941,996	44	21,409		
	Total		2435,242	61			

Source: Processed Primary Data, 2021

Table 22. Linearity Test Results of Nagari Financial Management Performance with Organizational Culture

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Nagari Financial Management Performance * Organizational Culture	Between Groups	(Combined)	1326,836	11	120,621	5,441	,000
		Linearity	522,699	1	522,699	23,579	,000
		Deviation from Linearity	804,138	10	80,414	3,627	,001
	Within Groups		1108,406	50	22,168		
	Total		2435,242	61			

Source: Processed Primary Data, 2021

Table 23. Multicollinearity Test Results

Coefficients[a]

		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	Public Governance	,208	4,813
	Internal Control	,306	3,264
	Organizatonal Culture	,255	3,924

a. Dependent Variable: Nagari Financial Management Performance

Source: Processed Primary Data, 2021

Table 24. Heteroscedasticity Test Results

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-6,661	5,301		-1,257	,214
	Public Governance	,015	,164	,026	,092	,927
	Internal Control	,116	,132	,167	,880	,382
	Organizational Culture	,045	,117	,097	,387	,700

a. Dependent Variable: ABS_RES

Table 25. Multiple Linear Regression Analysis Results & T-Test Results

Coefficients[a]

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-6,289	3,103		-2,027	,047
	Public Governance	,273	,131	,219	2,084	,042
	Internal Control	,491	,085	,501	5,800	,000
	Organizatonal Culture	,709	,245	,274	2,889	,005

a. Dependent Variable: Nagari Financial Management Performance

Table 26. F-Test Results

ANOVAᵃ

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2112,504	3	704,168	126,548	,000ᵇ
	Residual	322,738	58	5,564		
	Total	2435,242	61			

a. Dependent Variable: Nagari Financial Management Performance

b. Predictors: (Constant), Organizatonal Culture, Internal Control, Public Governance
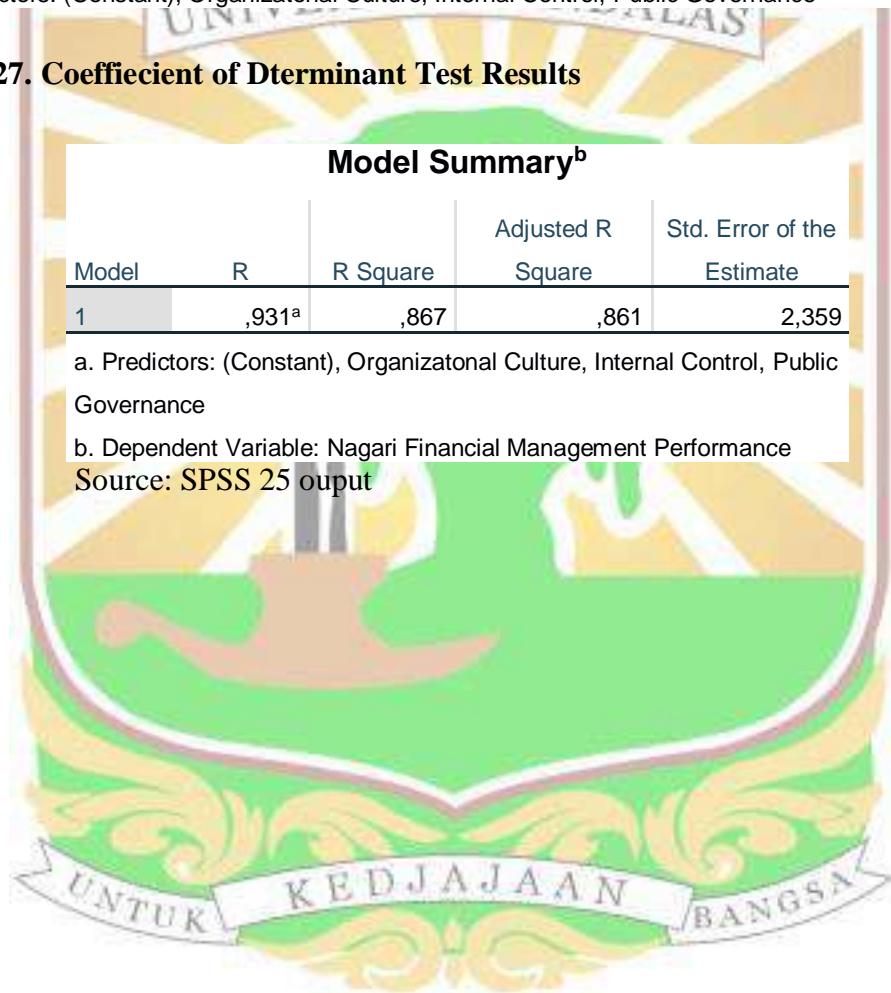
Table 27. Coeffiecient of Dterminant Test Results

Model Summaryᵇ

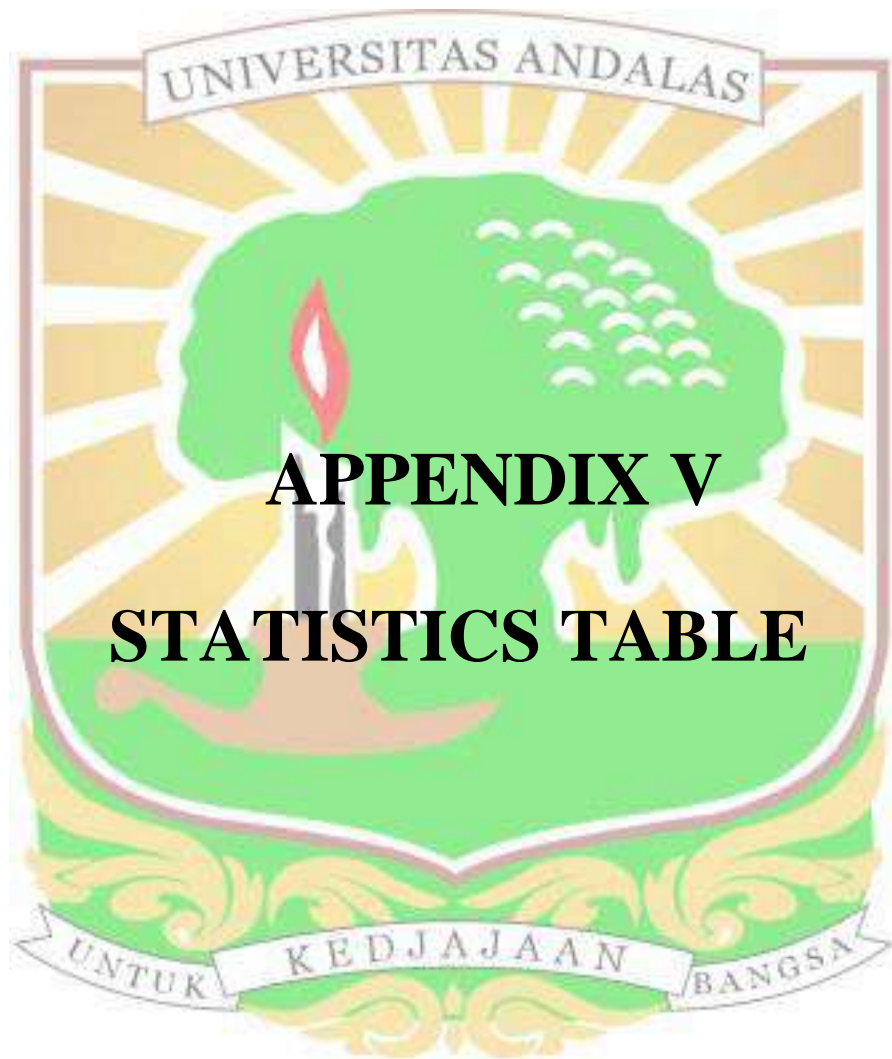| Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,931ᵃ	,867	,861	2,359

a. Predictors: (Constant), Organizatonal Culture, Internal Control, Public

Governance

b. Dependent Variable: Nagari Financial Management Performance

Source: SPSS 25 ouput

APPENDIX V

STATISTICS TABLE

df = (N-2)	Tingkat signifikansi untuk uji satu arah				
	0.05	0.025	0.01	0.005	0.0005
	Tingkat signifikansi untuk uji dua arah				
	0.1	0.05	0.02	0.01	0.001
51	0.2284	0.2706	0.3188	0.3509	0.4393
52	0.2262	0.2681	0.3158	0.3477	0.4354
53	0.2241	0.2656	0.3129	0.3445	0.4317
54	0.2221	0.2632	0.3102	0.3415	0.4280
55	0.2201	0.2609	0.3074	0.3385	0.4244
56	0.2181	0.2586	0.3048	0.3357	0.4210
57	0.2162	0.2564	0.3022	0.3328	0.4176
58	0.2144	0.2542	0.2997	0.3301	0.4143
59	0.2126	0.2521	0.2972	0.3274	0.4110
60	0.2108	0.2500	0.2948	0.3248	0.4079
61	0.2091	0.2480	0.2925	0.3223	0.4048
62	0.2075	0.2461	0.2902	0.3198	0.4018
63	0.2058	0.2441	0.2880	0.3173	0.3988
64	0.2042	0.2423	0.2858	0.3150	0.3959
65	0.2027	0.2404	0.2837	0.3126	0.3931
66	0.2012	0.2387	0.2816	0.3104	0.3903
67	0.1997	0.2369	0.2796	0.3081	0.3876
68	0.1982	0.2352	0.2776	0.3060	0.3850
69	0.1968	0.2335	0.2756	0.3038	0.3823
70	0.1954	0.2319	0.2737	0.3017	0.3798
71	0.1940	0.2303	0.2718	0.2997	0.3773
72	0.1927	0.2287	0.2700	0.2977	0.3748
73	0.1914	0.2272	0.2682	0.2957	0.3724
74	0.1901	0.2257	0.2664	0.2938	0.3701
75	0.1888	0.2242	0.2647	0.2919	0.3678
76	0.1876	0.2227	0.2630	0.2900	0.3655
77	0.1864	0.2213	0.2613	0.2882	0.3633
78	0.1852	0.2199	0.2597	0.2864	0.3611
79	0.1841	0.2185	0.2581	0.2847	0.3589
80	0.1829	0.2172	0.2565	0.2830	0.3568
81	0.1818	0.2159	0.2550	0.2813	0.3547
82	0.1807	0.2146	0.2535	0.2796	0.3527
83	0.1796	0.2133	0.2520	0.2780	0.3507
84	0.1786	0.2120	0.2505	0.2764	0.3487
85	0.1775	0.2108	0.2491	0.2748	0.3468
86	0.1765	0.2096	0.2477	0.2732	0.3449
87	0.1755	0.2084	0.2463	0.2717	0.3430
88	0.1745	0.2072	0.2449	0.2702	0.3412
89	0.1735	0.2061	0.2435	0.2687	0.3393
90	0.1726	0.2050	0.2422	0.2673	0.3375
91	0.1716	0.2039	0.2409	0.2659	0.3358
92	0.1707	0.2028	0.2396	0.2645	0.3341
93	0.1698	0.2017	0.2384	0.2631	0.3323
94	0.1689	0.2006	0.2371	0.2617	0.3307
95	0.1680	0.1996	0.2359	0.2604	0.3290
96	0.1671	0.1986	0.2347	0.2591	0.3274
97	0.1663	0.1975	0.2335	0.2578	0.3258
98	0.1654	0.1966	0.2324	0.2565	0.3242
99	0.1646	0.1956	0.2312	0.2552	0.3226
100	0.1638	0.1946	0.2301	0.2540	0.3211

Titik Persentase Distribusi t (df = 41 – 80)

Pr \ df	0.25 / 0.50	0.10 / 0.20	0.05 / 0.10	0.025 / 0.050	0.01 / 0.02	0.005 / 0.010	0.001 / 0.002
41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595
43	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
45	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.67655	2.00958	2.40489	2.67995	3.26508
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67928	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041
66	0.67823	1.29451	1.66827	1.99656	2.38419	2.65239	3.21837
67	0.67817	1.29432	1.66792	1.99601	2.38330	2.65122	3.21639
68	0.67811	1.29413	1.66757	1.99547	2.38245	2.65008	3.21446
69	0.67806	1.29394	1.66724	1.99495	2.38161	2.64898	3.21260
70	0.67801	1.29376	1.66691	1.99444	2.38081	2.64790	3.21079
71	0.67796	1.29359	1.66660	1.99394	2.38002	2.64686	3.20903
72	0.67791	1.29342	1.66629	1.99346	2.37926	2.64585	3.20733
73	0.67787	1.29326	1.66600	1.99300	2.37852	2.64487	3.20567
74	0.67782	1.29310	1.66571	1.99254	2.37780	2.64391	3.20406
75	0.67778	1.29294	1.66543	1.99210	2.37710	2.64298	3.20249
76	0.67773	1.29279	1.66515	1.99167	2.37642	2.64208	3.20096
77	0.67769	1.29264	1.66488	1.99125	2.37576	2.64120	3.19948
78	0.67765	1.29250	1.66462	1.99085	2.37511	2.64034	3.19804
79	0.67761	1.29236	1.66437	1.99045	2.37448	2.63950	3.19663
80	0.67757	1.29222	1.66412	1.99006	2.37387	2.63869	3.19526

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04	2.00	1.97	1.94	1.91	1.89
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04	2.00	1.96	1.93	1.91	1.88
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03	1.99	1.96	1.93	1.90	1.88
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.08	2.03	1.99	1.96	1.93	1.90	1.88
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.99	1.95	1.92	1.89	1.87
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02	1.98	1.95	1.92	1.89	1.87
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02	1.98	1.94	1.91	1.89	1.86
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01	1.97	1.93	1.90	1.88	1.85
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00	1.96	1.92	1.89	1.87	1.84
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00	1.96	1.92	1.89	1.86	1.84
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.95	1.92	1.89	1.86	1.84
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99	1.95	1.91	1.88	1.86	1.83
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99	1.95	1.91	1.88	1.85	1.83
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.85	1.82
66	3.99	3.14	2.74	2.51	2.35	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.84	1.82
67	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.98	1.93	1.90	1.87	1.84	1.82
68	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.97	1.93	1.90	1.87	1.84	1.82
69	3.98	3.13	2.74	2.50	2.35	2.23	2.15	2.08	2.02	1.97	1.93	1.90	1.86	1.84	1.81
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97	1.93	1.89	1.86	1.84	1.81
71	3.98	3.13	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.97	1.93	1.89	1.86	1.83	1.81
72	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
73	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
74	3.97	3.12	2.73	2.50	2.34	2.22	2.14	2.07	2.01	1.96	1.92	1.89	1.85	1.83	1.80
75	3.97	3.12	2.73	2.49	2.34	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.83	1.80
76	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.82	1.80
77	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.96	1.92	1.88	1.85	1.82	1.80
78	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.80
79	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.79
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95	1.91	1.88	1.84	1.82	1.79
81	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.82	1.79
82	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.81	1.79
83	3.96	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.91	1.87	1.84	1.81	1.79
84	3.95	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.90	1.87	1.84	1.81	1.79
85	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.79
86	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.78
87	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.87	1.83	1.81	1.78
88	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.86	1.83	1.81	1.78
89	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78
90	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78

Titik Persentase Distribusi F untuk Probabilita = 0,05