

**GOOD GOVERNANCE TO VILLAGE GOVERNMENT PERFORMANCE
MODERATED COMPETENCY APPARATUS COMMITMENT
FINANCIAL MANAGEMENT JUMANTONO
KARANGANYAR**

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Abstract

This study aims to analyze the effect of good governance on village government performance moderated by competence, apparatus commitment, financial governance in the village government of Jumantono sub-district, Karanganyar regency. The population in this study were all Village Governments in 11 Villages, Jumantono District, Karanganyar Regency with a total of 135 people. This study uses census research by taking the entire population as respondents. The data analysis technique used multiple linear regression analysis and absolute difference test. Hypothesis testing using t test. The results showed (1) Good governance, competence, apparatus commitment, and financial governance have a significant effect on the performance of the village government in Jumantono District, Karanganyar Regency.

Keywords: *Competence, Commitment, Financial Governance, Performance*

INTRODUCTION

In Law Number 32 of 2004 concerning Regional Government, the village as a legal community unit that has territorial boundaries, is authorized to regulate and manage the interests of the local community based on local origins and customs that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia. Indonesia. To be able to carry out the mandate of the Law on the administration of regional government, the government needs the support of government officials who are strong, professional, and able to compete globally. Thus, the local government as the executor of the mandate to accelerate the realization of the welfare of the village

community must have the ability to manage the human resources available in their respective regions.

The implementation of good governance values is an important element in supporting the improvement of village government performance. The village government is one part of the public service system to the community. The performance of the Village Government in Karanganyar Regency reflects good governance, as well as the practice of a government system that prioritizes public services. Community demands for the implementation of good governance are driven by the phenomenon of not optimal performance of the Village Government.

The performance of the Village Government has an important role for the Regional Government of Karanganyar Regency, especially in the implementation of good governance. Good governance is currently used as a measuring tool to assess the performance of government employees and organizations, which emphasizes the aspects of transparency, accountability, and public welfare and public services that are economical, effective, and efficient. The village head and village apparatus are expected to carry out their duties properly and correctly, in accordance with the principles of good governance. The results of previous findings by Istiqomatunnisa (2017); Lestari (2016); and Prayoga (2017) show that good governance has a positive effect on employee performance in government agencies.

The results of the researcher's observations regarding the implementation of good governance at the Village Government of Jumantono District, Karanganyar Regency, can be identified several problems, namely the community complains of convoluted service procedures and mechanisms, the apparatus does not have adequate competence in the field of information systems and technology, is less informative and limited facilities, facilities and infrastructure, there are still village officials who have not carried out their duties with full responsibility, lack of discipline towards orderly working time, this is what hinders service to the community, the lack of friendliness of employees in managing various administrative needs causes the community to feel that they are not served well.

The results of the pre-survey provide important information, that the contribution of the implementation of good governance to the performance of the Village Government of Jumantono District, Karanganyar Regency is still not optimal. This becomes an interesting research theme to be studied in more depth. To answer this problem, this study aims to conduct research exploration by analyzing the role of competence, apparatus commitment, and financial governance as an alternative to strengthening good governance practices in the Village Government of Jumantono District, Karanganyar Regency.

Competence plays an important role in improving the performance of the Village Government, because competence is a fundamental factor for achieving superior performance and the effectiveness of carrying out a job task is generally determined from competence. Spencer & Spencer (Vathanophas & Thai-ngam, 2007) stated that the characteristics of competence do not only involve knowledge and skills, but also touch aspects of motives, traits, and self-concept. Several studies involving employee competence and performance variables (Sukoco,

2012; Willem et al., 2015; Rahmi & Wulansari, 2017; Basori et al., 2017) prove that competence has a strong role in employee performance. Thus the development of village apparatus competence in implementing good governance practices is very important to be realized.

Achieving superior performance in addition to requiring competence also needs to be supported by commitment, these two elements control the achievement of performance (Yeh & Hong, 2012). Previous findings (Thamrin, 2012; Dharmanegara et al., 2016; Masydzulhak et al., 2016) obtained empirical evidence that commitment has a strong influence on improving employee performance. In the implementation of good governance practices, it is very important to develop commitment. Village officials with a higher level of commitment are much more likely to show a level of participation, demonstrate compliance with organizational regulations, and provide the best work for the success of the organization. The interaction between good governance and commitment in the organization is higher, it is hoped that the achievement of village government performance will be more optimal.

In the practice of good governance, village financial governance is all activities that include planning, implementation, administration, reporting, and village financial accountability. Village financial management is a very important thing that must be carried out by the village apparatus, where to improve the performance of the village government, one of them is by managing village finances in a more transparent, accountable, and participatory manner and in accordance with applicable regulations. The results of Sugeng's research (2014) show that local financial management has an effect on local government performance. If regional financial management can be managed effectively, efficiently, transparent and accountable, it can improve the performance of local governments, especially in the sector of fulfilling public services that are really needed by the community (Sugeng, 2014). The existence of regional financial management can improve the performance of a government agency by carrying out activities in accordance with its duties and functions effectively and efficiently, so that the existence of regional financial management can encourage the realization of better quality local government performance, free from practices of corruption, collusion, and nepotism.

The contribution of this research is to provide theoretical, methodological and practical understanding of competence, apparatus commitment, financial governance in strengthening the influence of good governance on village government performance. This research can be used as a reference in setting policies related to the implementation of good governance practices that contribute to improving the performance of the Village Government, Jumantono District, Karangnyar Regency.

METHODS

According to Sugiyono (2010) the type of research in terms of data analysis techniques is divided into two types. If data analysis is carried out using statistical testing, it is called a quantitative research type, on the other hand, qualitative research does not use statistical testing but only describes data in the form of words, sentences, schemes and pictures. This type of research is quantitative research because in the process of data analysis this research uses statistical testing to test the truth of the proposed hypothesis.

The population in this study were all Village Governments in 11 Villages, Jumantono Subdistrict, Karanganyar Regency with 135 village officials. This study uses census research by taking the entire population as respondents.

The source of data in this study is primary data, namely data collected directly from respondents through questionnaire answers. Data collection techniques using questionnaires were measured using a 5-point Likert scale technique. Operational definitions and measurement of research variables are as follows:

1. *Good governance*

Good governance is the understanding of village government officials in Karanganyar Regency the principles of good governance. The indicators used to measure good governance in public sector organizations refer to the opinion of Mardiasmo (2009: 18), namely:

- a. Transparency
- b. Accountability
- c. *Value of Money*(Effective and Efficient).

2. *Competence*

Competence is the capacity of village officials in Karanganyar Regency to carry out various tasks in a job related to the field of work handled. Competence is measured by five basic characteristics of individual competencies developed by Spencer & Spencer (Vatanophas & Thaingam, 2007), namely:

- a. Motive
- a. Knowledge
- b. Skills
- c. temperament (trait)
- d. Self concept

3. *Commitment Apparatus*

Apparatus commitment is a bond between the individual and the organization, where the individual has a sense of belonging to the institution where he works, as evidenced by strong belief and support for the values, goals, and objectives to be achieved by the agency. The indicators used to measure the commitment of the apparatus refer to the opinion of Allen & Meyer (Cohen, 2007), namely:

- a. Affective commitment
- b. Continuing commitment
- c. Normative commitment.

4. *Financial Governance*

Financial Governance is all activities that include planning, implementation, administration, reporting, and village financial accountability. The Village Government Work Plan (RKPDesa) is an elaboration of the Village Medium-Term Development Plan for a period of 1 (one) year. One of the important principles of good governance is financial transparency. To hold and implement this principle, it must always be applied to minimize village financial problems. The descriptive results of financial governance are on average good so that in village financial management the problems often faced are effectiveness and efficiency, priorities, leakage and irregularities and low professionalism. Good financial management has a significant effect on the management of village governance.

5. Village Government Performance

Village government performance is the result of work that has been achieved by village government officials in Karanganyar Regency, both in quality and quantity, in accordance with the requirements set by the organization. The indicators used to measure the performance of village government officials refer to the performance measurement of officers in public sector organizations proposed by Prawirosentono (2008: 27), namely:

- a. Effectiveness
- a. Efficiency
- b. Authority
- c. Responsibility
- d. Discipline
- e. Initiative

Testing the quality of the data is done through validity testing using Pearson Correlation analysis and reliability testing using Cronbach Alpha analysis (Ghozali, 2010). Regression requirements test was carried out through the Classical Assumption test consisting of normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. The data analysis technique used multiple linear regression analysis and absolute difference test, expressed by the following equation:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

$$Y = a + b_1ZX_1 + b_2ZX_2 + b_3 \left| ZX_1 - ZX_2 \right| + e$$

$$Y = a + b_1ZX_1 + b_2ZX_3 + b_3 \left| ZX_1 - ZX_3 \right| + e$$

$$Y = a + b_1ZX_1 + b_2ZX_4 + b_3 \left| ZX_1 - ZX_4 \right| + e$$

Information :

Y : Village Government Performance

X1: *Good governance*

X2: Competence

X3: Commitment Apparatus

X4: Financial Governance

a: Constant

b1..b3: Regression coefficient

ZX1: *Standardized Good governance*

ZX2 : *Standardized competence*

ZX3 : *Standardized apparatus commitment*

ZX4 : *Standardized Financial Governance*

ZX1-ZX2: *Absolute ValueZX1-ZX2 (Moderation 1)*

ZX1-ZX3: *Absolute ValueZX1-ZX3 (Moderation 2)*

ZX1-ZX4: *Absolute ValueZX1-ZX4 (Moderation 3)*

e : *error*

Test the accuracy of the model using the F test using a significance level of 5%. The coefficient of determination test aims to determine the percentage contribution of the influence of all independent variables on the dependent variable. Hypothesis testing is done by t-test using a significance level of 5%. The test criteria, if the p value <0.05, then Ho is rejected otherwise Ho is accepted if the p value 0.05.

RESULTS AND DISCUSSION

Instrument Test

1. Validity Test

Based on calculations using the SPSS version 16 program, the results of the validity test for the variable . can be presented *good governance*, competence, commitment of the apparatus, financial governance, and performance of the Village Government as follows.

Table 1: Instrument Validity Test Results

Variable	Items	<i>p value</i>	□	Information
<i>Good governance</i>	X1.1	0.000	0.05	Valid
	X1.2	0.000	0.05	Valid
	X1.3	0.000	0.05	Valid
	X1.4	0.000	0.05	Valid
	X1.5	0.000	0.05	Valid
	X1.6	0.000	0.05	Valid
	X1.7	0.000	0.05	Valid
	X1.8	0.000	0.05	Valid
Competence	X2.1	0.000	0.05	Valid
	X2.2	0.000	0.05	Valid
	X2.3	0.000	0.05	Valid
	X2.4	0.000	0.05	Valid
	X2.5	0.000	0.05	Valid
Commitment apparatus	X3.1	0.000	0.05	Valid
	X3.2	0.000	0.05	Valid
	X3.3	0.000	0.05	Valid
	X3.4	0.000	0.05	Valid
	X3.5	0.000	0.05	Valid
	X3.6	0.000	0.05	Valid

Financial Governance	X4.1	0.000	0.05	Valid
	X4.2	0.000	0.05	Valid
	X4.3	0.000	0.05	Valid
	X4.4	0.000	0.05	Valid
	X4.5	0.000	0.05	Valid
	X4.6	0.000	0.05	Valid
	X4.7	0.000	0.05	Valid
Performance	Y.1	0.000	0.05	Valid
Government	Y.2	0.000	0.05	Valid
Village	Y.3	0.000	0.05	Valid
	Y.4	0.000	0.05	Valid
	Y.5	0.000	0.05	Valid
	Y.6	0.000	0.05	Valid
	Y.7	0.000	0.05	Valid
	Y.8	0.000	0.05	Valid

Source: Primary data processed, 2022

Based on the results above, it shows that all statement items for the variables of good governance, competence, commitment, financial governance and village government performance are valid, because all statement items produce p value <0.05 .

2. Reliability Test

The results of the instrument reliability test for the variable *good governance*, competence, commitment of the apparatus, financial governance and performance of the Village Government are presented in the following table.

Table 2: Instrument Reliability Test Results

Variable	CronbachAlpha	Standard	Conclusion
<i>Good governance</i>	0.912		Reliable
Competence	0.886		Reliable
Apparatus commitment	0.836		Reliable
Financial Governance	0.879	$Alpha > 0.60$	Reliable
Village Government			
Performance	0.937		Reliable

Source: Primary data processed, 2022

Based on the reliability test of the instrument, it was found that the instrument for the variables of good governance, competence, organizational commitment, financial governance and the performance of the Village

Government are declared reliable (consistent/reliable) because each variable produces a Cronbach Alpha > 0.60 .

Classic assumption test

To meet the assumptions required by the OLS regression model, the classical assumption test was carried out which included normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test as follows.

1. Normality Test

The results of the normality test are presented as shown in the following table.

Table 3: Normality Test Results

<i>asymp. Sig.(2-tailed)</i>	<i>Cut off</i>	Information
0.186	Sig. > 0.05	Normal Residual

Source: Primary data processed, 2022

The results of the normality test through the Kolmogorov-Smirnov test obtained Asymp.Sig.(2-tailed) of $0.186 > 0.05$, which means that the residual is normal.

2. Multicollinearity Test

The results of the multicollinearity test are presented in the following table.

Table 4: Multicollinearity Test Results

Independent Variable	<i>Tolerance</i>	<i>VIF</i>	<i>Cut off</i>	Information
X1	0.984	1.016	<i>Tolerance</i> > 0.1 <i>VIF</i> < 10	There is no multicollinearity
X2	0.521	1,919		There is no multicollinearity
X3	0.486	2.059		There is no multicollinearity
X4	0.900	1.111		There is no multicollinearity

Source: Primary data processed, 2022

The multicollinearity test results show that each independent variable (good governance, competence, apparatus commitment, financial governance) is not linearly correlated. This is indicated by the tolerance value (0.984; 0.521; 0.486; 0.900) > 0.1 and the Variance Inflation Factors (1.016; 1.919; 2.059; 1.111) < 10 . Thus, the model does not occur multicollinearity.

3. Heteroscedasticity Test

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The results of the heteroscedasticity test are presented in the following table.

Table 5: Heteroscedasticity Test Results

Independent Variable	Sig.	Cut off	Information
X1	0.126	Sig > 0.05	There is no heteroscedasticity
X2	0.620		There is no heteroscedasticity
X3	0.835		There is no heteroscedasticity
X4	0.076		There is no heteroscedasticity

Source: Primary data processed, 2022

The results of the heteroscedasticity test showed that all independent variables (*good governance*, competence, apparatus commitment, financial governance) has no significant effect on the Absolute Residual variable. This is indicated by the significance value (0.126; 0.620; 0.835; 0.076) > 0.05, meaning that the model in this study does not have heteroscedasticity problems.

4. Autocorrelation Test

The results of the autocorrelation test are presented as shown in the following table.

Table 6: Autocorrelation Test Results

<i>asympt. Sig. (2-tailed)</i>	Cut off	Information
0.195	Sig. > 0.05	There is no autocorrelation

Source: Primary data processed, 2022

The results of the autocorrelation test through the Runs test obtained Asymp. Sig. (2-tailed) of 0.195 > 0.05. Thus, the model in this study does not have an autocorrelation problem.

Hypothesis test

Based on multiple linear regression analysis and absolute difference test with SPSS version 22 program, the results can be presented as shown in the following table.

Table 7: Hypothesis Test Results

Independent Variable	Regression Coefficient	t count	Sig.
X1	0.154	2,102	0.038
X2	0.258	2.016	0.046
X3	0.291	2,088	0.039
X4	0.237	2,909	0.004
Moderation 1	-0.292	-0.884	0.379
Moderation 2	0.002	0.006	0.995

Moderation 3	0.890	2,540	0.012
F		13,209	0.000
<i>Adjusted R2</i>		0.267	

Source: Primary data processed, 2022

Based on the results of multiple linear regression analysis, the calculated F value is 13,209 with a p value of 0.000 which is smaller than the 5% significance level, meaning that the model is fit in predicting the effect of good governance, competence, apparatus commitment, and financial governance on village government performance. . The coefficient of determination Adjusted.R2 of 0.267 means that the contribution given by the variables of good governance, competence, apparatus commitment, and financial governance in explaining the village government performance variables is 26.7%, the remaining 73.3% is explained by other variables outside the model.

Based on the results of the t-test calculations, the following describes the testing of each hypothesis:

1. Test the influence of good governance on the performance of the Village Government

Effect test results *good governance* on the performance of the Village Government, the t-count value is 2.102 with a significance level of (0.038) <0.05, meaning that good governance has a significant effect on the performance of the Village Government. Thus, hypothesis 1 which states "Good governance has a significant effect on the performance of the Village Government of Jumantono District, Karanganyar Regency" is accepted. The implication of this finding is that the higher the implementation of good governance, the higher the performance of the Village Government in Jumantono District, Karanganyar Regency.

2. Test the influence of competence on the performance of the Village Government

The results of the test of the influence of competence on the performance of the Village Government obtained a t value of 2.016 with a significance level (0.046) <0.05, meaning that competence has a significant effect on the performance of the Village Government. Thus, hypothesis 2 which states "Competence has a significant effect on the performance of the Village Government of Jumantono District, Karanganyar Regency" is accepted. The implication of this finding is that the higher the competence, the higher the performance of the Village Government in Jumantono District, Karanganyar Regency.

3. Test the effect of apparatus commitment on the performance of the Village Government

Commitment influence test results *apparatus* on the performance of the village government, the t-count value is 2.088 with a significance level of (0.039) <0.05, meaning that the commitment of the apparatus has a significant effect on the performance of the village government. Thus, hypothesis 3 which states "The commitment of the apparatus has a significant effect on the performance of the Village Government of Jumantono District, Karanganyar Regency" is accepted. The implication of this finding is that the higher the

commitment of the apparatus, the higher the performance of the Village Government in Jumantono District, Karanganyar Regency.

4. Test the influence of financial governance on the performance of the Village Government

Effect test results Financial governance on the performance of the Village Government obtained a t-count value of 2.909 with a significance level $(0.004) < 0.05$, meaning that financial governance has a significant effect on the performance of the Village Government. Thus, hypothesis 3 which states "financial management has a significant effect on the performance of the Village Government of Jumantono District, Karanganyar Regency" is accepted. The implication of this finding is that the higher the financial management, the higher the performance of the Village Government in Jumantono District, Karanganyar Regency.

5. Test the influence of good governance on the performance of the village government which is moderated by competence

Effect test results *good governance* on the performance of the Village Government which is moderated by competence, the t value is -0.884 with a significance level of $(0.379) > 0.05$, meaning that competence cannot moderate the influence of good governance on the performance of the Village Government. Thus, hypothesis 5 which states "Competence can moderate the influence of good governance on the performance of the Village Government of Jumantono District, Karanganyar Regency" is rejected. The implication of this finding is that competence is not a moderating variable that can strengthen the influence of good governance on the performance of the Village Government, so that the relationship between competence and the performance of the Village Government is only a direct influence.

6. Test the effect of good governance on the performance of the Village Government, moderated by the commitment of the apparatus

Effect test results *good governance* on the performance of the Village Government which is moderated by the commitment of the apparatus, the t value of 0.006 with a significance level of $(0.995) > 0.05$ means that the commitment of the apparatus cannot moderate the effect of good governance on the performance of the Village Government. Thus, hypothesis 6 which states "The commitment of the apparatus can moderate the effect of good governance on the performance of the Village Government, Jumantono District, Karanganyar Regency" is rejected. The implication of this finding is that the commitment of the apparatus is not a moderating variable that can strengthen the influence of good governance on the performance of the Village Government, so that the relationship between the commitment of the apparatus and the performance of the Village Government is only a direct influence.

7. Test the effect of good governance on the performance of the Village Government which is moderated by financial governance

Effect test results *good governance* on the performance of the Village Government moderated by financial governance, the t-count value is 2.540 with a significance level of $(0.012) < 0.05$, meaning that financial governance

can moderate the effect of good governance on the performance of the Village Government. Thus, hypothesis 7 which states "financial governance can moderate the effect of good governance on the performance of the Village Government of Jumantono District, Karanganyar Regency" is accepted. The implication of this finding is that organizational financial governance is a moderating variable that can strengthen the influence of good governance on the performance of the Village Government, so that the interaction between good governance and higher financial governance will further improve the performance of the Village Government in Jumantono District, Karanganyar Regency.

Discussion

This study resulted in the finding that, *good governance*, competence, commitment of the apparatus, and financial governance have a positive and significant effect on the performance of the Village Government in Karanganyar Regency. This finding is supported by the results of multiple linear regression analysis, where the regression coefficients for the variables of good governance, competence, apparatus commitment, and financial governance are positive and the t-test results of each variable show p value <0.05 . Thus, good governance, competence, apparatus commitment, and financial governance have important implications in realizing good village governance which in turn has an impact on improving the performance of the Village Government in Jumantono District, Karanganyar Regency.

The implication of this finding is that improving the performance of the Village Government in Jumantono District, Karanganyar Regency can be realized if the Village Government in Jumantono District can implement good governance properly and correctly based on the principles of transparency, accountability, effectiveness and efficiency. These findings support previous research conducted by Istiqomatunnisa (2017); Lestari (2016); and Prayoga (2017) that good governance has a positive effect on employee performance in government agencies.

The principles of good village governance can be implemented according to the objectives, if supported by adequate competence of Village Government officials, both in terms of knowledge, skills, motives, attitudes, and behavior. The development of the competence of the Village Government apparatus needs to be achieved, because competence is an important element in achieving superior performance. The competency development of village government officials that have been implemented is in the form of training, counseling, and training *workshop* organized by Jumantono District. This finding is in line with previous research conducted by Sukoco (2012); Willem et al. (2015); Rahmi & Wulansari (2017) and Basori et al. (2017) that competency competence has a strong influence on the achievement of employee performance.

The implementation of good governance requires the support of clean, tough, and professional government officials so as to contribute to improving the performance of the Village Government. To achieve this goal, organizational commitment from village government officials is needed. By having higher

organizational commitment, village heads and village officials will have strong ties with the organization, have a sense of belonging to the organization where they work, as evidenced by a strong belief in and support for the values, goals, and objectives to be achieved by the organization. The higher it is The organizational commitment of the apparatus, of course, will result in better performance which will further contribute to improving the performance of the Village Government in Jumantono District, Karanganyar Regency.

Improving the performance of the Jumantono District Village Government Karanganyar Regency can be achieved, if it is supported by financial governance which is getting better. Financial governance is a village financial arrangement which will certainly affect all village financing, the existence of budget planning, a directed budgeting process in accordance with the rules and regulations. This will certainly contribute to improving the performance of the Jumantono Village Government. This finding supports previous research conducted by Norma Fitria, Nurharibnu Wibisono (2019) that village financial management has a positive effect on village government performance.

The results of testing the variables of competence, apparatus commitment, and financial governance as moderators on the effect of good governance on the performance of the Village Government of Jumantono District, Karanganyar Regency indicate that competence, and apparatus commitment are not moderating variables, this is supported by the results of the t test with p value $> 0,05$. The implication of this finding is that the relationship between competence and organizational commitment with the performance of the Village Government is only a direct influence. Thus the interaction between good governance and competence as well as the interaction between good governance and the commitment of the apparatus will not affect the improvement of the performance of the Village Government.

The results of this study indicate that financial governance is a moderating variable that can strengthen the influence of good governance on the performance of the Village Government of Jumantono District, Karanganyar Regency, supported by the results of the t test with p value < 0.05 . The implication of this finding is that the interaction between good governance and financial governance will affect the improvement of village government performance. In the implementation of good governance supported by better financial governance, the performance of the Village Government in Jumantono District, Karanganyar Regency will be more optimal. Based on these findings, good, planned financial governance An increase in financial compensation in the form of salaries and allowances will certainly motivate government officials to work optimally so that the generally achieved performance will be better. The increase in non-financial compensation that currently needs to be done is the support of work infrastructure, especially related to the application of Information Technology. To increase the effectiveness of village administration and support the smooth running of public services, the Jumantono District needs to pay attention to and strive for the completeness of facilities and infrastructure to support the use of Information Technology in every village government office. Another form of non-financial compensation is the need to provide recognition for the performance

of the apparatus, as well as the implementation of programmed and continuous training that supports the implementation of the duties of the Village Government apparatus. To increase the effectiveness of village administration and support the smooth running of public services, the Jumantono District needs to pay attention to and strive for the completeness of facilities and infrastructure to support the use of Information Technology in every village government office. Another form of non-financial compensation is the need to provide recognition for the performance of the apparatus, as well as the implementation of programmed and continuous training that supports the implementation of the duties of the Village Government apparatus. To increase the effectiveness of village administration and support the smooth running of public services, the Jumantono District needs to pay attention to and strive for the completeness of facilities and infrastructure to support the use of Information Technology in every village government office. Another form of non-financial compensation is the need to provide recognition for the performance of the apparatus, as well as the implementation of programmed and continuous training that supports the implementation of the duties of the Village Government apparatus.

CONCLUSION

The results of this study show (1) *Good governance*, Competence, apparatus commitment, and financial governance have a significant effect on the performance of the Village Government, Jumantono District, Karanganyar Regency. (2) The competence and commitment of the apparatus cannot moderate the effect of good governance on the performance of the Village Government, while financial governance is a moderating variable that can strengthen the influence of good governance on the performance of the Village Government of Jumantono Subdistrict, Karanganyar Regency.

The sample of this study was limited to the Village Government in Jumantono District, Karanganyar Regency, so that the results of the study could not be generalized. Questionnaire statements in this study are still in the form of closed statements, so that respondents cannot express opinions freely in accordance with the thoughts of the respondents. Study in the same field should be able to expand the scope of research, by including other contingent variables such as work motivation, leadership style, or organizational culture. Future researchers are expected to use open-ended questionnaires, so that respondents can express their opinions freely apart from closed-statement questionnaires. In supporting the implementation of good village governance, the performance of the Village Government in Jumantono District, Karanganyar Regency needs to be evaluated periodically. To achieve success in implementing good governance, village heads and village officials are advised to adhere to the principles of transparency, accountability, and value of money (effective and efficient).

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