STUDY OF GOVERNANCE MODEL FOR IMPROVING THE PERFORMANCE OF MAKASSAR CITY GOVERNMENT EMPLOYEES

Nirwana, Hasanuddin University
Kartini, Hasanuddin University
Arifuddin, Hasanuddin University
Darmawati, Hasanuddin University

ABSTRACT

This study aimed to provide an empirical review of the effect of good governance, work environment, and motivation on employee performance in local governments. The object of this research was a government employee of the Regional Government Work Unit (SKPD) in the Makassar City area. A sample of 33 respondents consisted of employees from 25 departments, 12 divisions, 10 agencies, and 15 sub-districts. This study used an explanatory quantitative approach. Data collection was using a questionnaire instrument. Data were analyzed using multiple regression analysis. The results showed that good governance did not have a significant effect on the performance of local government apparatus, the work environment had a positive and significant influence on the performance of local government apparatus, and motivation had a positive and significant influence on the performance of local government officials.

Keywords: Good Governance, Work Environment, Motivation, Performance.

INTRODUCTION

Performance is the work achieved by each employee so that they can contribute to the organization. Performance appraisal is a process carried out by an organization in evaluating the work performance of employees or staff. Performance (performance) is actually not only the result of work, but includes how the work process takes place (Wibowo, 2011). Performance is the result of work that has a strong relationship with the organization's strategic goals, customer satisfaction, and contributes to the economy (Wibowo, 2011). Thus, performance is about doing the job and the results achieved from that work. Performance is about what is done and how to do it (Wibowo, 2011).

The development of society's civilization that is getting higher has implications for public awareness and expectations of government services which are also increasing. The government, especially local governments, is required to continuously develop and improve the quality of services as well as human resources and a work environment that can support the performance of civil servants in providing services to the community. This is in line with stewardship theory which describes a situation where managers are not motivated by individual goals but are more focused on their main outcome goals for the benefit of the organization, so this theory has a psychological and sociological basis that has been designed where executives as stewards are

motivated to act. in accordance with the wishes of the principal, besides that the steward's behavior will not leave the organization because the steward is trying to achieve the goals of the organization. This theory is designed for researchers to examine situations where executives in organizations as stewards can be motivated to act in the best way for their principals (Donaldson & Davis, 1991).

The application of a government system that provides broad autonomy to regions, where cities or regencies in Indonesia freely have the right to manage financial resources to ensure the prosperity of their people shows the government's efforts in the context of increasing regional development which in the end is expected to be able to encourage the creation of good governance and open or better known as good governance. By Gambhir Batta, accountability is considered to be the most important element in the implementation of good governance, which explains the obligations of government officials to act as responsible parties and guarantors for all forms of actions and policies that have been determined (Suryadi, 2016).

Another factor that needs to be considered to improve employee performance in local government is the work environment. A comfortable and conducive work environment can contribute to increasing employee productivity in carrying out their duties and responsibilities in a government system. On the other hand, an unpleasant work atmosphere and environmental conditions around workers can reduce work motivation so that it has an impact on decreasing employee performance and productivity. The results of Devino's research show that the work environment has a significant effect on employee performance. The same thing was also proven by Elizar & Tanjung (2018) which showed a positive influence of the work environment on employee performance. Rahmawati (2014) tested the effect of motivation and work environment on job satisfaction and employee performance.

Motivation according to Maslow's hierarchy of needs theory states that every individual at least needs to meet the needs of physical, security, ownership, recognition, and self-actualization. Thus, a work environment that can support local government performance can at least guarantee the fulfilment of employee needs in terms of increasing self-motivation.

Based on theoretical studies and previous research, the purpose of this study is to examine and analyze the determinants of employee performance in local governments. The determinants selected based on theoretical studies and previous research are good governance, work environment, and motivation. Employee performance is considered capable of maximizing the potential of an area or increasing the productivity of an entity. Theoretically, this research is expected to contribute to the development of the substance of the discipline of accounting in the field of accounting, especially in the service of the performance of government officials in the public sector. In addition, this research is expected to be useful for government institutions/agencies to be used as a reference in improving the performance of government officials in providing services to the community and can also help to increase public trust in government officials.

Theoretical Concept

Stewardship theory is often referred to as management theory (stewardship) according to Donaldson & Davis (1991) as a situation where managers do not have personal interests but are more concerned with principals. This theory assumes that the leader is a party with high integrity, has honesty and is able to act responsibly in carrying out the best possible actions

aimed at meeting the needs of stakeholders and shareholders. In carrying out their responsibilities, stewards mobilize all their abilities and expertise for organizational goals.

Stewardship theory states that leaders will be more concerned with credibility or public trust. Leaders are described as good stewards, where these leaders faithfully carry out every task and responsibility given. Leaders are not motivated by material and money, but they are motivated by their own desire to self-actualize and get satisfaction from the work they do, and to avoid conflicts of interest. In one study, says that stewardship theory is built on philosophical assumptions about human nature, that humans are essentially trustworthy, able to act responsibly, have integrity and honesty towards other parties. Stewardship theory can be applied to research on public sector organizations such as government organizations and other non-profit organizations.

According to the World Bank, Good Governance is an implementation of solid and responsible management, in line with the principles of democracy and market efficiency, avoiding misallocation of investment funds, preventing corruption, collusion, nepotism, and carrying out budgetary discipline and creating legal and political frameworks for the growth of activities. Effort (Mardiasmo & MBA, 2009) the above definition emphasizes the method used by the government in managing economic and human resources for the development of the country and the welfare of the people.

The key to the important discussion of Good Governance is in the principles of Good Governance itself. The principles developed in Good Governance are as follows (UNDP, 1997) namely: Participation (participation), Legal Certainty (rule of law), Transparency (transparency), Responsiveness (responsiveness), Consensus Orientation (consensus orientation), Equality (equity), Efficient and effective (efficiency and effectiveness), Accountability (accountability), Strategic Vision (strategic vision), developing regions based on a strategic vision and involving citizens in the entire development process, so that residents feel they have and are responsible for the progress of their regions.

Mardiasmo & MBA (2009), the characteristics of Good Governance that should exist in the public sector are the creation of transparency, public accountability, and value for money. Meanwhile, Uma (2006) uses at least 5 principles of good governance from these nine characteristics as indicators of good governance, namely: Culture Development means dynamic change, a change that is expected to have a positive impact. One aspect of development is the creation of a conducive work environment. The work environment is a factor outside of humans, both physical and non-physical in an organization, or simply interpreted as everything that is around workers and can affect them in carrying out the tasks they carry out.

The formation of a work environment related to human abilities and work performance is influenced by physical, chemical, biological, physiological, and socio-economic factors. Ayu & Krisnani (2018) asserted that the work environment is an important factor in shaping the attitudes and behavior of its workers. The work environment is considered capable of contributing to the achievement of employee performance (Ayu & Krisnani, 2018). Therefore, every agency or company must strive for a work environment in such a way as to have a positive influence on the work carried out by employees. Furthermore, each individual has the ability to adapt to the environment certain patterns of behavior to cope with an environmental problem. The formation of a work environment that supports work performance will lead to job satisfaction for workers in an organization.

Motivation is an impulse, desire or interest that is so great in oneself, to achieve certain desires, ideals and goals. The existence of motivation will make individuals try their best to achieve what they want. Someone who has high motivation will have a good impact on his life. The high motivation will change their behavior, to reach their goals and live a better life. Therefore, everyone really needs motivation for himself. This is, so as not to easily despair and feel down and can quickly get up when experiencing failure.

Maslow's theory assumes that individuals will have behaviors to encourage their lives, in order to meet all the needs of life. Individuals tend to try to fulfil their first needs. Then he will fulfil the second, third and so on. This will continue to happen, to fulfil the priorities in his life.

Adam Smith has developed this theory. He stated that in the theory of his findings there are 4 main components, namely outcome, input, equity in equity and comparison person. Outcome means anything that produces, for example, wages, bonuses or promotions. So, usually someone will be motivated to get that outcome. Input is an award that is obtained to support its performance. Meanwhile, equity in equity is a comparison between employee input and outcome with one another. Finally, the comparison person is the opportunity for an individual to become an employee in a particular company or organization.

There are also factors that influence the motivation that exists in each individual. Of course, the motivational state of each individual will be different. The factors that influence the motivation are satisfying factors or also called satisfiers, which are factors that come from within oneself. Therefore, the satisfying factor can also be referred to as intrinsic motivation. The existence of a satisfying factor will encourage each individual to always get an achievement. This achievement is certainly able to provide a sense of satisfaction. So, the things that can affect the satisfaction factor are as follows: Achievement, Responsibility, Job Satisfaction.

Meanwhile, performance comes from the notion of performance. There is also a definition of performance as the result of work or work performance. However, actually performance has a broader meaning, not just the results of work, but including how the work process takes place (Wibowo, 2011). Performance is the result of work that has a strong relationship with the organization's strategic goals, customer satisfaction, and contributes to the economy (Wibowo, 2011). Thus, performance is about doing the job and the results achieved from that work. Performance is about what is done and how to do it (Wibowo, 2011).

Another definition is performance is the result of work produced by an employee to achieve the expected goals. According to Besnadin and Russell (1993) *"performance is a record resulting from the function of a particular job or activity during a certain period of time"*.

Performance appraisal is a process of evaluating the implementation of individual work. In modern organizations performance appraisal provides an important mechanism for management to use in explaining goals and performance standards and motivating individual performance in the future. The purpose of performance appraisal is responsibility and development. If standards and targets are used as a measuring instrument for accountability, then the basis for making decisions on salary increases or wages, promotions, special assignments, and so on is the quality of the work of the employee concerned. If standards and objectives are used as tools for development purposes, it refers to the support employees need in carrying out their work. This support can be in the form of training, guidance, or other assistance.

Based on the theoretical basis and the results of previous research as well as the background of the problems raised, the following research framework (Figure 1) is produced as a reference in formulating research hypotheses.

Hypothesis

Good governance is the aspirations of the people in achieving the goals of the state. Good governance practices or good governance is emphasized in the policy implementation process, both in economic and other policies. Therefore, this view requires public officials to understand and be responsible in the process of implementing it. This is the main task of public officials in the welfare of society. Public workers who understand it will influence a person's behavior towards high performance in achieving the final goal as expected.
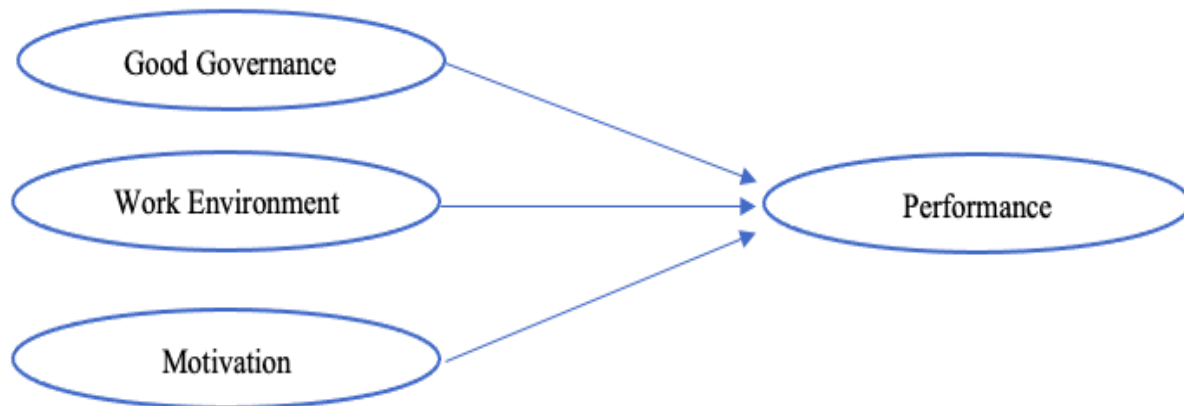

FIGURE 1
RESEARCH FRAMEWORK

The results of research on good governance studied by Putra et al. (2018) show that good governance has a positive influence on the performance of local governments. The theory that underlies this hypothesis is the Stewardship theory. Thus, the research hypothesis is formulated as follows:

> H_1:   *Good Governance has a positive and significant effect on the performance of the Makassar City government.*

Work environment culture is something that is in the worker's environment that can affect him in carrying out his duties to achieve the goals achieved, such as lighting, humidity and cleanliness of the workplace. To do a good job requires a happy atmosphere at work, calm, and a sense of security. Good environmental conditions can support a worker in doing a good job.

The work environment is everything that surrounds a worker and affects worker performance. The work environment as a tool that will affect a worker. If the environment is good, then the performance of workers will increase. A pleasant work environment both through improving relationships, as well as being supported by adequate facilities and infrastructure in the workplace will have a positive impact on workers.

There is a positive correlation between the work environment and employee performance. The theory that underlies this hypothesis is the theory of motivation. Ayu & Krisnani (2018) asserted that the work environment is an important factor in shaping the attitudes and behavior of

its workers. The work environment is considered capable of contributing to the achievement of employee performance (Ayu & Krisnani, 2018). Therefore, every agency or company must strive for a work environment in such a way as to have a positive influence on the work carried out by employees. Thus, the research hypothesis is formulated as follows:

> **H₂:**   *Work environment has a positive and significant effect on the performance of Makassar City government employees*

Motivation is the provision of a driving force that creates one's work enthusiasm so that employees want to work together effectively and are integrated with all their efforts to achieve satisfaction. In other words, motivation is the willingness to expend a high level of effort for organizational goals conditioned by the ability of that effort to meet some individual need. Needs occur when there is no balance between what is owned and what is expected.

Motivation has an influence on employees of local government agencies in behaving and working so that work motivation can determine whether a person's performance is good or bad. Motivation, sometimes this term is used interchangeably with other terms, such as needs, desires, drives or impulses. The motivation of a person depends on the strength of the motivation itself. This drive is what causes a person to try to achieve goals, both consciously and unconsciously. It is also the impulse that causes a person to behave that can control and maintain activities, and which sets the general direction that a person should take. The work motivation has an influence on employees to work well, so that providing the right work motivation for government officials can significantly improve their performance. Bangun (2012) defines motivation as a condition in a person's personality that encourages the individual's desire to carry out certain activities in order to achieve a goal. The motivation indicator used in this study refers to the hierarchy of needs theory. Based on this research and Motivation Theory, the following hypothesis is formulated.

> **H₃:**   *Motivation has a positive and significant effect on the performance of Makassar City government employees*

Research Method

Based on the research objectives and conceptual framework, this research is an explanatory research, which aims to explain the phenomena that occur in society empirically in order to test hypotheses. Hypothesis testing was conducted to determine and test the effect of the variables of good governance, work environment, motivation on the performance of Makassar City government employees who are members of the Regional Work Unit (SKPD) in Makassar City. This study uses a quantitative approach that emphasizes data analysis which is then processed by statistical methods.

This research will be conducted in several SKPD within the scope of Makassar City with government employees who are members of the SKPD as the object of research. Time of research or data collection is assumed to last for 9 months. The populations in a study need to be determined with the aim that the research carried out actually gets the data as expected. According to Sugiyono (2013), population is a generalization area consisting of subjects or objects that have certain qualities and characteristics, which are then determined by researchers

to be studied and drawn conclusions. The population in this study were all Regional Work Units (SKPD) in the Makassar City area, totalling 62 SKPD.

The sampling method used is purposive sampling where the research sample is taken based on certain considerations. The use of purposive sampling technique was carried out to adjust the sample to the criteria determined by the researcher. The criteria for determining the sample in this study, among others, are as follows:

1. The Regional Apparatus Work Units (SKPD) that are sampled are SKPDs which in carrying out their functions are led by top management consisting of the Head, Secretary, and Section Head.
2. The relevant SKPD has uploaded information on its performance assessment on the Makassar City Government Agency Performance Accountability System (SAKIP) website.

The unit of analysis or subject unit to be analyzed is a government employee who occupies the top position in the organizational structure of all SKPDs in the Makassar City area. Researchers believe that the units of analysis are those who know best or have competent competence in providing the information needed in this study. The SKPD in the Makassar city area consists of 25 offices, 12 divisions, 10 agencies, and 15 sub-districts.

Data collection techniques in this study using a questionnaire that will be distributed to respondents. The type of questionnaire used by the researcher is a closed questionnaire, which requires respondents to give answers that are in accordance with what has been provided by the researcher. The operational definition is the definition of a concept to make it measurable, carried out by referring to the behavioral dimensions, aspects, or properties shown by the concept. This study consists of one dependent variable, namely government performance and three independent variables, namely good governance, work environment, motivation and performance (Table 1).

Table 1 VARIABLE INDICATOR		
Variable	**Indicator**	**Scale**
Performance	a. Quantity	Ordinal
	b. Quality	Ordinal
	c. On Time	Ordinal
	d. Cooperate	Ordinal
Good Governance	a. Transparency	Ordinal
	b. Accountability	Ordinal
	c. Law enforcement	Ordinal
	d. Responsiveness	Ordinal
	e. Fairness	Ordinal
Work Environment	a. Vertical Communication	Ordinal
	b. Horizontal Communication	Ordinal
	c. Wall Coloring	Ordinal
	d. Environmental Hygiene	Ordinal
	e. Room Lighting	Ordinal
	f. Environmental Safety	Ordinal
Motivation	a. Physical and biological needs	Ordinal
	b. Safety and security needs	Ordinal
	c. Social needs	Ordinal
	d. The need for respect or prestige	Ordinal
	e. Need for self-actualization	Ordinal

Data Analysis

Sugiyono (2013) suggests that descriptive statistics are statistics used to describe or describe the data that has been collected as it is without intending to draw generalized conclusions. In descriptive statistics, the results of respondents' answers will be described according to each research variable, but are not used to make broader conclusions.

Sujarweni (2016) suggests that the validity test is used to determine the feasibility of the items in a list of questions in defining a variable. Validity test should be carried out on each item of the question. The results of the calculated r are then compared with the r table where df=n-2 with sig%. If r table < r count then the data is declared valid.

According to Sujarweni (2016) reliability is a measure of the respondent's consistency in answering matters relating to question constructs as part of the dimensions of a variable in a questionnaire. Reliability tests were carried out simultaneously on all questions. If the alpha value > 0.60 then the results obtained are declared reliable.

In analyzing the data, it is also necessary to test the classical assumption with the aim of knowing the distribution of the processed data is normal, there is no heteroscedasticity and multicollinearity. According to Sujarweni (2016) the normality test aims to determine the distribution of data in the variables that will be used in the study. Good and appropriate data used in research is data that has a normal distribution. If Sig>0.05 then the data is normally distributed. If sig < 0.05 then the data is not normally distributed.

Sujarweni (2016) suggests that the multicollinearity test is needed to determine whether there are independent variables that have similarities between independent variables in a model. The similarity between independent variables will result in a very strong correlation between one variable and another. This test is also carried out to avoid habits in the decision-making process regarding the effect of the partial test on each independent variable on the other dependent variable. If the resulting Variance Inflation Factor (VIF) is greater than 10 with a tolerance value above 0.1, it can be stated that there is multicollinearity between variables. In addition, according to Sujarweni (2016) the heteroscedasticity test is to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. If the residual variance from one observation to another observation remains, it is called homoscedasticity and if the variance is different it is called heteroscedasticity.

The regression equations for the three predictors are:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + e$$

Where: Y= government employee performance, a= constant number, b= Coefficient of regression direction, X1= Good Governance, X2= Work Environment, X3= Motivation, e= Standard error

Furthermore, the last stage in testing the data is to test the hypothesis by means of a statistical t test. According to Ghozali (2016) suggests that the t statistical test basically shows how far the influence of one explanatory/independent variable individually in explaining the variation of the independent variable. If the calculation results show

1. t count > t table then Ho is rejected and Ha is accepted. This means that the independent variable affects the dependent variable.

2. t count < t table then Ho is accepted and Ha is rejected. This means that the independent variable has no effect on the dependent variable.

RESULTS

From the results of the study there were 33 government employees who became the research sample. The object of the research is the SKPD in the Makassar City area. The unit of analysis in this study is government employees SKPD in the Makassar City area. The sample selection in this study was carried out using the census technique method. From the determination of the sample as many as 60 people consisting of 25 agencies, 12 divisions, 10 agencies, and 15 sub-districts.

The data that has been obtained is then tested in three stages, namely validity and reliability tests; classical assumption test and hypothesis testing. The results of data processing from each model test are as follows:

Validity and Reliability Test

This study uses a questionnaire as an instrument to obtain data from respondents. The measurement of each instrument uses an ordinal scale (likert). The data that has been collected will be tested by testing the validity and reliability to ensure the quality of the data before being processed further.

The test results in Appendix showed that the results of the validity test for all items obtained an r-count value which is greater than the r-table value except X1.3. So that the X1.3 item will be deleted in the next data test. So, all items that have been tested have an r-count value above the r-table value of 0.291, it can be concluded that all statement items on the instrument are valid.

The reliability test was used to determine the extent to which the measurement results remain consistent if it is carried out twice or more on the same symptoms using the same measuring instrument. A variable is said to be reliable if it has a Cronbach Alpha value > 0.60. In the following, the results of the research data reliability testing are presented.

Table 2 RELIABILITY TEST RESULTS			
Variabel	**Coefficient Standard Alpha**	**Cronbach's Alpha**	**Explanation**
Good Governance (X_1)	0.60	0.850	Reliable
Work Environment (X_2)	0.60	0.807	Reliable
Motivation (X_3)	0.60	0.910	Reliable
Performance (Y)	0.60	0.874	Reliable

Source: Processed Data, 2021.

Table 2 above showed that the value of Cronbach's alpha for all variables is greater than the standard value of the alpha coefficient of 0.60. This means that the instrument used in this study is reliable (reliable).

Classical Assumption Test

The classical assumption test used consisted of normality test, multicollinearity test, and heteroscedasticity test. The normality test is carried out by looking at the spread of data on diagonal sources on the Normal P-P Plot of regression standardized residual (graphic method) chart or by using the One Sample Kolmogorov Smirnov test (Ghozali, 2016). The results of the normality test, obtained the Sig Kolmogorov Smirnov value of 0.200. This value has met the requirements of the normality test, that is, if the test results obtained a Sig value > 0.05, then the assumption of normality is met.

Multicollinearity test was conducted to test the presence or absence of correlation between independent variables in the regression model. Multicollinearity test can be done by looking at the Variane Inflation Factor (VIF) and the tolerance value. If the VIF value is 10 or the tolerance value is 0.1, then multicollinearity is free. Based on the test results, it is known that all variables have a tolerance value of 0.1 and a VIF value of 10. Thus, multicollinearity does not occur in all independent variables in this study.

The heteroscedasticity test was carried out by analysis of the Scatterplots graph. It is known that there is no clear pattern, namely the points spread above and below the number 0 (zero) on the Y axis or in other words, the distribution of the points does not form a certain pattern. This result means that there is no heteroscedasticity.

Hypothesis Test

The analytical method used to test the hypothesis in this study is to use Multiple Regression Analysis. The results of multiple regression testing can be seen in the following table.

Table 3				
REGRESSION TEST RESULTS				
Independent Variabel	**Coefficient**	**t**	**Sig.**	**Keterangan**
Constant	0.250			
Good Governance (X_1)	0.179	0.900	0.375	Tidak Signifikan
Work Environment (X_2)	0.421	2.177	0.038	Signifikan
Motivation (X_3)	0.335	2.135	0.041	Signifikan
$\alpha= 5\%= 0.05$; R square= 0.507; F= 9.925 sig. 0.000.				

Source: Processed Data, 2021

Based on the results of the regression test in Table 3, the following mathematical equations can be arranged.

$$Y = 0.250 + 0.179X_1 + 0.421X_2 + 0.335X_3$$

From the above equation shows that the coefficient values for all independent variables are positive. This indicates that the influence of the variables of good governance, work environment, and motivation is directly proportional to the performance variable of the government apparatus.

Based on the results of the tests that have been carried out, the results of hypothesis testing can be concluded as follows.

First Hypothesis Testing

The results of the regression analysis in Table 3, for the relationship between good governance and government apparatus performance has a probability value of 0.375 (>0.05). This value indicates that the relationship between good governance and the performance of government officials has no significant effect. Based on the results of this analysis, it can be concluded that good governance has no significant effect on the performance of government officials. Thus, hypothesis 1 which states that *"Good Governance has a positive and significant effect on the performance of the Makassar City government"* is rejected.

Second Hypothesis Testing

The results of the regression analysis in Table 3, for the relationship between the work environment and the performance of government officials have a probability value of 0.038 (<0.05). This value indicates that the relationship between the work environment and the performance of government officials has a significant effect. In addition, the coefficient value for the work environment variable is 0.421 which indicates that the direction of the relationship between the work environment and the performance of government officials is positive. The coefficient value with a positive sign indicates a unidirectional relationship. This means that the better the work environment, the better the performance of the government apparatus. Based on the results of this analysis, it can be concluded that the work environment has a positive and significant effect on the performance of government apparatus. Thus, hypothesis 2 which states that *"Work Environment has a positive and significant effect on the performance of Makassar City government employees"* is accepted.

Third Hypothesis Testing

The results of the regression analysis in Table 3, for the relationship between motivation and performance of government officials have a probability value of 0.041 (<0.05). This value indicates that the relationship between motivation and performance of government officials has a significant effect. In addition, the coefficient value for the motivation variable is 0.335 which indicates that the direction of the relationship between motivation and the performance of government officials is positive. The coefficient value with a positive sign indicates a unidirectional relationship. This means that the better the work environment, the better the performance of the government apparatus. Based on the results of this analysis, it can be concluded that motivation has a positive and significant effect on the performance of government apparatus. Thus, hypothesis 2 which states that *"motivation has a positive and significant effect on the performance of Makassar City government employees"* is accepted.

DISCUSSION

The results of testing hypothesis 1 to hypothesis 3 will be explained in the sub-chapter of this discussion. The discussion is related to the underlying theories, the rationality of the results

of testing the hypotheses that have been carried out previously and their relationship to previous research on Government Apparatus Performance.

Good Governance has a Positive and Significant Effect on the Performance of Makassar City Government Apparatus

The test results showed that the proposed hypothesis is rejected. Thus the hypothesis which states that Good Governance has a positive and significant effect on the performance of the Makassar City government apparatus cannot be proven empirically.

Good governance has several principles that must be applied in local government. Government employees or apparatus have an important role in achieving good governance in accordance with its principles. Good governance is the aspirations of the people in achieving the goals of the state. Good governance practices or good governance is emphasized in the policy implementation process, both in economic and other policies. Therefore, this view requires public officials to understand and be responsible in the process of implementing it. This is the main task of public officials in the welfare of society. Public workers who understand it will influence a person's behavior towards high performance in achieving the final goal as expected. In addition, accountability is considered to be the most important element in the implementation of good governance, which explains the obligations of government officials to act as responsible parties and guarantors for all forms of actions and policies that have been determined. It can be said that the implementation of good governance is also determined by the leadership in acting and directing the working apparatus to achieve good governance.

The results of this study do not support the theory of stewardship. Stewardship theory is often referred to as management theory (stewardship) according to Donaldson & Davis (1991) as a situation where managers do not have personal interests but are more concerned with principals. This theory assumes that the leader is a party with high integrity, has honesty and is able to act responsibly in carrying out the best possible actions aimed at meeting the needs of stakeholders and shareholders. In carrying out their responsibilities, stewards mobilize all their abilities and expertise for organizational goals. In addition, this study is also not in line with the results of Putra et al. (2018) which shows that good governance has a positive influence on the performance of local governments.

The Work Environment Has a Positive and Significant Influence on the Performance of Makassar City Government Apparatus

The test results showed that the proposed hypothesis is accepted. Thus the hypothesis which states that the work environment has a positive and significant effect on the performance of the Makassar City government apparatus can be empirically proven. A comfortable and conducive work environment can contribute to increasing employee productivity in carrying out their duties and responsibilities in a government system. On the other hand, an unpleasant work atmosphere and environmental conditions around workers can reduce work motivation so that it has an impact on decreasing employee performance and productivity.

Stewardship theory describes a situation where managers are not motivated by individual goals but are more focused on their main outcome goals for the benefit of the organization, so this

theory has a psychological and sociological basis that has been designed where executives as stewards are motivated to act according to the wishes of the principal. In addition, steward behavior will not leave the organization because the steward is trying to achieve the goals of the organization. This theory is designed for researchers to examine situations where executives in organizations as stewards can be motivated to act in the best way for their principals (Donaldson & Davis, 1991).

Motivation theory also supports the results of this study. This theory asserts that the work environment is an important factor in the formation of attitudes and behavior of its workers (Ayu & Krisnani, 2018). A good work environment will motivate employees to work in improving their performance.

Work environment culture is something that is in the worker's environment that can affect him in carrying out his duties to achieve the goals achieved, such as lighting, humidity and cleanliness of the workplace. To do a good job requires a happy atmosphere at work, calm, and a sense of security. Good environmental conditions can support a worker in doing a good job.

The work environment is everything that surrounds a worker and affects worker performance. The work environment as a tool that will affect a worker. If the environment is good, then the performance of workers will increase. A pleasant work environment both through improving relationships, as well as being supported by adequate facilities and infrastructure in the workplace will have a positive impact on workers. According to the work environment is considered capable of contributing to the achievement of employee performance (Ayu & Krisnani, 2018). Therefore, every agency or company must strive for a work environment in such a way as to have a positive influence on the work carried out by employees.

The results of this study are in line with research found that there is a positive correlation between the work environment and employee performance. In addition, it is also in line with the results of research by Elizar & Tanjung (2018) and Rahmawati (2014) which show that there is a positive influence of the work environment on employee performance.

Motivation has a Positive and Significant Effect on the Performance of Makassar City Government Apparatus

The test results showed that the proposed hypothesis is accepted. Thus the hypothesis which states that motivation has a positive and significant effect on the performance of the Makassar City government apparatus can be empirically proven. Motivation is the provision of a driving force that creates one's work enthusiasm so that employees want to work together effectively and are integrated with all their efforts to achieve satisfaction. In other words, motivation is the willingness to expend a high level of effort for organizational goals conditioned by the ability of that effort to meet some individual need. Needs occur when there is no balance between what is owned and what is expected.

Motivation according to Maslow's hierarchy of needs theory states that every individual at least needs to meet the needs of physical, security, ownership, recognition, and self-actualization. Maslow's theory assumes that individuals will have behaviors to encourage their lives, in order to meet all the needs of life. Individuals tend to try to fulfil their first needs. Then he will fulfill the second, third and so on. This will continue to happen, to fulfil the priorities in his life.

Bangun (2012) defines motivation as a condition in a person's personality that encourages the individual's desire to carry out certain activities in order to achieve a goal. The motivation indicator used in this study refers to the hierarchy of needs theory. Thus, with various factors supporting individual work, it can support the performance of local government at least to ensure the fulfilment of employee needs in terms of increasing self-motivation.

Motivation has an influence on employees of local government agencies in behaving and working so that work motivation can determine whether a person's performance is good or bad. Motivation, sometimes this term is used interchangeably with other terms, such as needs, desires, drives or impulses.

A person's motivation depends on the strength of the motivation itself. This drive causes a person to try to achieve goals, both consciously and unconsciously. It is also the impulse that causes a person to behave that can control and maintain activities, and which sets the general direction that a person should take. This study is in line with the results of research conducted by Rahmawati (2014) which shows that the motivation variable has a strong positive relationship to the variable job satisfaction and employee performance. This is also in line with the research which states that work motivation has an influence on employees to work well, so that providing the right work motivation for government officials can significantly improve their performance.

CONCLUSION

Based on the results of hypothesis testing and discussion of the effect of good governance, work environment, and motivation on the performance of the government apparatus, it can be concluded that good governance has no significant effect on the performance of the Makassar City government apparatus. Meanwhile, the work environment and motivation have a positive and significant impact on the performance of the Makassar City government apparatus. Thus, a work environment that can support local government performance can at least guarantee the fulfilment of employee needs in terms of increasing self-motivation.

The results of this study can have implications for local governments both districts and cities to consider the factors in this study which are considered to have a good effect in improving the performance of government officials. This is important because understanding these factors supports good and effective management of regional property. However, this study also has some limitations such as the sample in this study is limited to the Makassar City government. Different results may be obtained if the research is carried out in other offices/agencies. In addition, the variables of the performance of the government apparatus in this study are influenced by good governance, work environment, and motivation. Other variables that affect the performance of the government apparatus still need to be investigated, so that the factors that support the improvement of the performance of the government apparatus will be obtained.

REFERENCES

Ayu, D.S., & Krisnani, H. (2018). The influence of the work environment so as to produce a close relationship between K3L Unpad officers. *Focus: Journal of Social Work*, *1* (2), 16-26.

Bangun, W. (2012). *Human resource management. Jakarta: Erlangga.*

Elizar, E., & Tanjung, H. (2018). Effect of training, competence, work environment on employee performance. *Maneggio: Scientific Journal of Masters in Management*, *1* (1), 46-58.

Donaldson, L., & Davis, J. H. (1991). Stewardship theory or agency theory: CEO governance and shareholder returns. *Australian Journal of Management*, *16*(1), 49-64.

Ghozali, I. (2006). *Multivariate analysis application with SPSS program.*

Mardiasmo, D., & MBA, A. (2009). *Public sector accounting*. Yogyakarta: Andi.

Putra, I.W.G.Y.D., Astika, I.B.P., RM, K.M., & Suprasto, H.B. (2018). The effect of internal control system, tri hita karana culture and good governance on government performance. *International Journal of Sciences: Basic and Applied Research (IJSBAR)*, *42*(3), 26-37.

Rahmawati, N. (2014). *Analysis of the effect of motivation and work environment on job satisfaction and employee performance at pt sinar sosro regional sales office (KPW) Waru, Sidoarjo–East Java*. Unpublished doctoral dissertation, Universitas Brawijaya.

Uma, S. (2006). *Research methodology for business, fourth edition*. Jakarta: Salemba Publisher.

Sugiyono, D. (2013). Educational research methods approach quantitative, qualitative and R&D.

Sujarweni, VW (2016). Completely peeled accounting research with SPSS.

Suryadi, A. (2016). *The governance of tin mining in bangka-belitung archipelago province (From perspective of good governance).* Universitas Padjajaran, Jawa Barat.

United Nations Development Program. (UNDP). (1997). *Governance for Sustainable human development. Retrieved from https://digitallibrary.un.org/record/3831662?ln=en*

Wibowo. (2011). *Work management.*

Jakarta: Rajawali Press.