



The Influence of Good Governance and Work Discipline on The Performance of Employees

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Abstract

This study aims to determine and analyze the influence of good governance and work discipline on the performance of employees at the South Nunukan District Office. This study used a quantitative method with multiple linear regression data analysis using SPSS software. The primary data were collected from all 95 employees, both civil servants (ASN) and honorary employees. The results show that simultaneously, good governance and work discipline significantly influence employee performance. This indicates that the combination of good governance and a disciplined work culture is crucial in driving effective public service.

JEL Classification:

J24, M12, M54, H83, D73

Introduction

In 1998, Indonesia experienced significant political change with the fall of the New Order regime. This political reform was also accompanied by bureaucratic reform efforts to increase efficiency and reduce corruption within the government (Turner et al., 2022; Ramesh et al., 2025; Rahmat et al., 2024). As a member of various international organizations such as the World Bank, IMF, and others, Indonesia faced pressure to improve governance and government practices. The Indonesian government issued various policies and laws aimed at improving governance, including efforts to increase transparency, accountability, and public participation in decision-making. According to the United Nations Development Programme (UNDP), the principles of good governance are: participation, rule of law, transparency, responsiveness, orientation, equity, effectiveness and efficiency, accountability, and strategic vision. (Rosika & Frinaldi, 2023; Azeem et al., 2023; Irvita & Asriani, 2025)

In line with increasingly global developments, good governance has become both a demand and a necessity in governance (Wirba, 2024; Mahtta et al., 2022; Azam et al., 2023). Good governance requires a balanced role between all supporting elements: the government, the private sector, and the community. With the implementation of Law Number 23 of 2014 concerning Regional Government, one of the duties of regional governments is to restructure their organizations. According to (Azuardana, 2018) (in Sheva Krisna Danendra et al., 2023), Stephen P. Robbins and Mary Coulter define restructuring or organizational change as changes to people, structure, and technology. According to Law Number 23 of 2014, the formulation

and control of regional apparatus organizations are carried out in accordance with Government Regulation Number 41 of 2007 concerning Regional Apparatus Organizations. Providing information on the performance of regional government employees to the public is a way to reduce information asymmetry in the public sector (Mahmudi, 2010:8). Performance measurement is a crucial factor for both private and public organizations. This is because the results can be used as evaluation material and as a benchmark for monitoring the success or failure of an organization's performance strategies, including those in the public sector and non-profit organizations. Public sector organizations, or non-profit organizations, are organizations focused on serving the public and managing public funds. In this case, government organizations are included in the public sector (Anggraini et al., 2020).

In an effort to implement the principles of good governance, the government implements a control system as stipulated in Government Regulation No. 60 of 2008 concerning the Government Internal Control System (SPIP). SPIP is based on the premise that an internal control system is inherent in every activity and is influenced by the quality of existing human resources. It must also provide assurance that every activity is running smoothly. This can be achieved if all leaders carry out control activities over all activities (Karim et al., 2025; Dewantoro & Susilo, 2025; Tawiah et al., 2025). Thus, the implementation of government activities, from planning, implementation, supervision, and accountability, must be carried out in an orderly, controlled, effective, and efficient manner (BPK RI, 2013).

The explanation of PP No. 60 of 2008 outlines the background and significance of the issuance of this regulation governing the "Internal Affairs" of the Government and Regional Governments. Regarding the audit, management, and accountability of state finances, as regulated in Law No. 15/2004 states that, "In the context of financial and/or performance audits, auditors conduct tests and assessments of the implementation of the government's internal control system." (Article 11 of Law No. 15/2004). Measuring government performance is also a very important part of efforts to realize government performance accountability. Performance measurement has two main objectives: to measure the level of internal accountability and external accountability. Good and reliable performance measurement is one of the main factors in the success of an organization. Agency performance accountability also embodies the government agency's obligation to be accountable for its successes and failures in carrying out its mission and achieving its predetermined goals. Accountability also reflects how public funds are used and demonstrates how those funds are used economically, efficiently, and effectively.

Work discipline has many meanings (Franklin & Pagan, 2006). Werther and Davis define work discipline as an action taken by management to encourage employees to comply with organizational standards (Franklin & Pagan, 2006), both written and unwritten. Violations are subject to sanctions (Aries & Baskoro, 2012). Greer and Labig define work discipline as important because it serves as a control against undesirable behavior within an organization (Franklin & Pagan, 2006). It is a form of training that seeks to improve and shape employee knowledge, attitudes, and behavior so that employees voluntarily strive to work cooperatively with other employees, improving their work performance (Sajangbati, 2013; Changar et al., 2025; Dartey-Baah et al., 2025). Meanwhile, according to Hasibuan (2003), discipline is a person's awareness and willingness to comply with all company regulations and applicable social norms. Awareness is the attitude of a person who voluntarily complies with all regulations and is aware of their duties and responsibilities (Alfandi & Susilowati, 2025; Hafizhah & Segarawasesa, 2025; Nurdiana et al., 2025). Meanwhile, willingness is a person's attitude, behavior, and actions that comply with company regulations, both written and unwritten. Based on the explanation above, it can be concluded that work discipline is an

employee's willingness to comply with all applicable regulations in the workplace, both written and unwritten. Research (Apriani & Hartoyo, 2012) shows that, partially (individually), work discipline has a significant and positive influence on employee performance. Based on several theories and research results above, it can be concluded that work discipline can influence employee performance. In this regard, work discipline is important to study, because employees who have high discipline will impact their performance. Enforcing discipline, especially among employees, will easily achieve predetermined organizational goals. As stated by (Liden, Kraimer, & Sandy, 2001), enforcing discipline can overcome poor performance issues and strengthen the influence of employee work behavior within the group or organization.

Research (Pamesti, 2014) reveals that work discipline has an influence on employee performance. Research (Apriani & Hartoyo, 2012) shows that, partially (individually), work discipline has a significant and positive influence on employee performance. Based on several theories and research findings above, it can be concluded that work discipline can influence employee performance. In this regard, work discipline is an important issue to examine, as highly disciplined employees will impact their performance. Enforcing discipline, especially among employees, will more easily achieve established organizational goals. As stated by (Liden, Kraimer, & Sandy, 2001), enforcing discipline can address poor performance and strengthen the influence of employee work behavior within a group or organization. Work discipline is a factor that can influence employee performance. Therefore, work discipline is a crucial issue to examine, as organizational success is determined by the discipline of its employees.

Performance is a function of motivation and ability. To complete a task or job, an individual must possess a certain degree of willingness and ability. Wibowo (2012:2) states that "performance is the result of work that has a strong relationship with the organization's strategic goals, satisfaction, and economic contribution." Performance is real behavior that is displayed by each person as work achievements produced by employees according to their role in the company (Rivai, 2010). Low employee performance will impact organizational performance. In other words, employee performance can reflect organizational performance. Etymologically, performance comes from the word "work achievement" (Aries & Baskoro, 2012). Performance is the result of a process (Suryadi, 2010) or the level of success of an individual or the entire organization during a certain period in carrying out their duties (Veitzal & Basri, 2005), both in terms of quality and quantity (Mangkunegara, 2001). Therefore, according to Ashwatappa, performance is always measured in terms of results, not individual effort. It is how well an individual can meet job demands (Hosmani & Shambhushankar, 2014).

Based on the definition of performance above, it can be concluded that employee performance is the overall results of an employee's work or over a certain period, both in quality and quantity, based on predetermined and agreed-upon criteria (Khosyi & Andarini, 2025; Hasibuan et al., 2025; Santi et al., 2025). Employee performance is influenced by many factors. In this study, only two factors were examined: good governance and work discipline. Good governance and work discipline are suspected to be two factors that can influence employee performance. This is based on the opinion (Siagian, 2002) which states that. Employee performance is influenced by several factors, including compensation, employee training, work environment, work culture, leadership, motivation, discipline, and job satisfaction. Job satisfaction is crucial for building organizational psychology, thus influencing organizational behavior (Miao, Humphrey, & Qian, 2016). Job satisfaction is defined as the attitude employees have about their jobs (Rao & Sridhar, 2003).

It is a result of their perceptions of their jobs (Sargent & Hannum, 2005). Work requires interaction with coworkers and superiors, following organizational rules and policies, meeting performance standards, and coping with often less-than-ideal working conditions (Gibson et al., 2000). Similarly, Hasibuan (2003) states that job satisfaction is an emotional state of enjoyment and love for one's work. This attitude is reflected in work morale, discipline, and work performance. Based on the above opinions, it can be concluded that job satisfaction is a feeling of pleasure or displeasure with one's work (Mothema et al., 2025; Fachira & Widodo, 2025; Riwayati et al., 2025). Job satisfaction can be measured through personality, values, social influences and work situations (George & Garcth, 1997). According to Luthans (2006), several factors influence job satisfaction, including the work itself, wages, promotions, supervision, coworkers, and working conditions. Research conducted by Nur (2013) found that job satisfaction positively influences employee performance. Furthermore, research by Apriani & Hartoyo (2012) showed that job satisfaction partially had a significant and positive effect on employee performance.

Wayan & Riana (2015) stated that job satisfaction had a positive and significant effect on performance. Based on the theories and research findings presented above, it can be concluded that job satisfaction significantly influences employee performance. Therefore, job satisfaction is an important topic to study. Employee job satisfaction is one factor that can influence employee performance. As Sedarmayanti (2001) stated, "adequate job satisfaction will stimulate enthusiasm and creativity at work, thus demonstrating good performance." Every employee naturally desires satisfaction at work, whether in the work environment, coworkers, or job satisfaction.

Therefore, especially as a leader in an organization, it is crucial to pay attention to employee job satisfaction. Achieving organizational goals begins with the way employees work (Vadilla et al., 2025; Vereb et al., 2025; Handayani et al., 2025). Furthermore, employees with high job satisfaction will also impact their performance. Given this, job satisfaction is a crucial factor to consider in improving employee performance. South Nunukan District is a result of the division of Nunukan District. In 2007, in preparation for the division of South Nunukan District, South Nunukan Village was divided into four sub-districts: South Nunukan Village, Selisun Village, Mansapa Village, and South Nunukan District. This is in accordance with Nunukan Regency Regional Regulation Number 47 of 2003 concerning the Change of Village Status to Sub-district within Nunukan District, Nunukan Regency.

The South Nunukan District Office is one of the Nunukan district government agencies in formulating policies and strategic plans for the implementation of public services to the community, the South Nunukan District Office in this case is an extension of the Nunukan Regent therefore the South Nunukan District receives guidance, coordination, control, supervision, programs and activities directly from the Nunukan District Secretariat government assistant. so in order to create good governance and work discipline, the South Nunukan District Office plays a very important role, in other words it must be a government agency that has good performance in order to achieve the desired goals. considering that the performance of a government agency is to achieve certain goals that have been previously determined, information about employee performance is a very important thing.

Method

Research Design

A research design is a plan of action taken by researchers to address a problem so that the resulting information aligns with the research objectives. The research methodology used in

this exploration is quantitative research techniques. This research analyzes information using statistics, starting from information collection, validation, and so on. The approach used in this research is survey, interview, and documentation techniques because the data obtained in this study is sampled from a single population, using questionnaires, interviews, and documentation as the best means of information collection.

Types and Types of Research

Types of Research

The type of research used in this study is quantitative research. According to Sugiyono (2023), quantitative data is data in the form of numbers or data converted into numbers (scoring). This type of data can generally be analyzed using statistical methods or techniques. The data can also be in the form of numbers or scores, which are usually obtained through data collection instruments with answers in the form of a score range or questions assigned specific values.

The type or approach in research is essentially a scientific way to obtain data for a specific purpose and use. The characteristics of quantitative research include: using numerical data, using statistical techniques, testing hypotheses, measuring relationships between variables, and producing generalizable data. This research employed a quantitative descriptive research method. Quantitative descriptive research analyzes data by describing the collected information. According to Sugiyono (2019), quantitative descriptive research is consistent with the research variables, focuses on actual problems and current phenomena, and presents research results in meaningful numerical form. This study aimed to determine the influence of the variables studied, namely good governance and discipline, on the performance of employees at the South Nunukan District Office. The influence of good governance and discipline on the performance of employees at the South Nunukan District Office was obtained through a survey-based research method using questionnaires.

Location and Time

The primary location for this research was the South Nunukan District Office on Jalan Tanjung Harapan, RT. 07, RW. 02, Mansapa, South Nunukan District, Nunukan Regency. This research was conducted after receiving a Decree regarding the appointment of a Final Thesis Supervisor from the Faculty, and after conducting a Proposal Seminar and obtaining approval from the Supervisor and Examiners, the research was conducted for approximately two months.

Population and Sample

Population

Sugiyono (2013:19) defines a population as a generalized area consisting of objects or subjects possessing certain qualities and characteristics determined by the researcher to be studied and conclusions drawn. According to Arikunto (2017), a population is all research subjects. If the researcher wishes to observe all elements within the research area, the research is called population research. The objects in the population are analyzed, the results described, and conclusions drawn (the conclusions apply to the entire population). The population of this study was 95 people.

Sample

A sample is a portion of the population with similar characteristics, is representative, and describes the population, and is therefore considered representative of the entire population studied. If the number of respondents is less than 100, the entire sample was taken using the

saturated sampling method. This sample consisted of 95 employees, consisting of 37 civil servants and 58 contract employees, resulting in a total sample size of 95 respondents.

Data Collection Techniques

Sugiyono (2019) states that data collection methods are one of the most important techniques in gathering information, because the primary goal of research is to obtain information. The information collection techniques used in this study include distributing questionnaires to respondents, conducting interviews, and documenting the results obtained. The Likert scale technique will be applied in the data collection process. Respondents only need to indicate whether they agree or disagree with the items provided. This scale is intended to test people's attitudes about the same dimensions and how they view the overall continuity of the items.

Data Analysis

The data analysis exercise in the study was carefully designed to ensure that empirical results were good indicators of the institutional reality of the South Nunukan District Office. Upon the close-out of the distribution of questionnaires, data obtained was carefully reviewed in an effort to determine completeness, internal consistency and logical validity. This first validation measure was necessary to ensure that every response was interpretable within the analysis of the research question. The data that met these requirements were further coded and made available in Statistical Package of Social Sciences (SPSS) to undergo systematic processing.

The process of analysis was initiated by the descriptive statistical analysis that presented an empirical profile of the research variables. In this stage, the research aimed to provide an outline of the broad trends in the perceptions of the respondents on good governance practices, work discipline and employee performance. Percentages and frequencies were used to find out the patterns of responses that prevailed and measures of central tendency were used to explain how the respondents generally rated the work conditions. This descriptive step was not only a preliminary view but an interpretative premise to the following inferential analysis.

After the descriptive analysis, the quality of the research tools was critically evaluated by applying the test of validity and reliability. The validity testing was done to make sure that each questionnaire item was a true reflection of the conceptual dimensions that it was meant to be measuring. Correlation analysis was used to investigate how the individual items related to their respective variable constructs and the researcher was able to understand whether a particular item was a constructive indicator. Only those items that showed sufficient correlation were moved to the next step of analysis, which increased the level of conceptual integrity of the measurement model.

Reliability test was later conducted in order to determine the consistency of the instruments in measuring the perceptions of respondents. Cronbach alpha was used to measure internal consistency and the results showed that the measurement scales exhibited high degree of reliability. This observation indicates that the instruments had been consistent and reliable thus allowing the research to continue without doubt because any differences in responses were real differences in perceptions and not because of error in measurement.

Since the data has been proved as valid and reliable, it has been analyzed using multiple linear regression as its main inferential tool. It was chosen because this method allows investigating the impacts of more than one independent variable on one dependent variable at the same time. Within the current research, good governance and work discipline were examined as indicators of employee performance. The regression model allowed the researcher to approximate the nature and the strength of these relationships and provided a detailed insight into the interaction

of organizational governance structures and individual behavioral discipline to determine performance outcomes.

Partial and simultaneous significance tests were done to test the proposed hypotheses. The partial testing was carried out to determine the individual contribution to the employee performance by each of the independent variables; in this way determining which factor had a greater effect in the organizational environment under study. At the same time, a joint significance test evaluated the presence of interaction between good governance and the work discipline as determinants of employee performance differences. This was important to calculate the combined explanatory power of the model.

Lastly, the coefficient of determination was estimated with the view of determining how far the performance of the employees could be attributed to the independent variables incorporated in the model. The given analysis gave the idea of what percentage of the performance variation was observed to be attributable to good governance and work discipline, as well as the part that might be played by other contextual and organizational factors that was out of the scope of the research. This analytical process was structured and reflective and thus, through it, the study was able to have not only a statistically sound research but also a theoretically sound research in the larger context of the discussion of performance in the public sector.

Result and Discussion

Research Results and Distribution of Respondents' Responses

The results of the study on the Implementation of Good Governance and Work Discipline on Employee Performance at the South Nunukan District Office were reviewed through observations and questionnaires. The observation steps taken to assess conditions at the South Nunukan District Office were based on the focus of the research study, correlating them with the questionnaire on the Implementation of Good Governance and Work Discipline on Employee Performance at the South Nunukan District Office. In this regard, the researcher then conducted observations at the research location, guided by an observation guide that reviewed the principles of Good Governance Implementation and work discipline to assess their impact on employee performance. The results of the observations conducted by the researcher are presented as follows:

Indicators of Good Governance Implementation in the observed aspects include: Transparency, in this case, includes the availability and provision of information and services, which have been implemented in accordance with service operational standards; Participation, which includes the community expressing aspirations and maintaining good employee/community discipline, has been carried out in accordance with applicable regulations; Accountability, which consists of implementing duties/functions in line with objectives and ensuring service without discrimination or conflict of interest, has been implemented and carried out properly.

Table 1. Distribution of Respondents' Answers

Indicator	Observed Aspects		Assessment
Implementasi <i>Good Governance</i>	Transparency	Information Availability	Good
		Service Provision	Good
	Participation	Community Aspirations	Good
		Maintaining good discipline among employees and the public	Good
	Accountability	Implementation of duties and functions in line with objectives	Good

		Ensuring service without discrimination or conflict of interest	Good
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Based on Table 1. observations of Good Governance Implementation, it is known that several of the aspects observed in the indicators show that the transparency aspect received a good assessment, then the participation and accountability aspects each also have a good assessment because the two aspects have been implemented well and in accordance with applicable regulations or based on operational service standards. The assessment describes the results of the study by paying attention to the observation aspects according to the research indicators and is described and explained the results of the distribution of questionnaire answers on variable X1 (implementation of good governance) along with the aspects contained therein (Transparency, Participation, Accountability) as a whole from 95 respondents.

Table 2. Frequency Distribution of Respondents' Answers for Variable X1 (Implementation of Good Governance)

Mark	Category	Frequency	Percentage (%)
5	Very good	151	26,49
4	Good	417	73,16
3	Not good	2	0,35
2	Not good	-	0
1	Very bad	-	0
AMOUNT		570	100
Σ		10 Questionnaires X 95 Respondents	

The following table presents the distribution of questionnaire responses regarding the implementation of good governance, based on the aspects contained therein: transparency, participation, and employee accountability in carrying out their work to provide services to the public. The following is a full description of the aspects contained in these indicators:

Table 3. Frequency Distribution of Respondents' Responses on the Implementation of Good Governance (Transparency in Information Availability Aspect)

Mark	Category	Frequency	Percentage (%)
5	Sangat baik	151	26,49
4	Baik	417	73,16
3	Kurang baik	2	0,35
2	Tidak baik	-	0
1	Sangat tidak baik	-	0
AMOUNT		570	100
Σ		10 Questionnaires X 95 Respondents	

Based on Table 3. the frequency distribution of respondents' responses on the transparency aspect in the implementation of good governance, the transparency aspect in question is transparency in terms of information availability. It is known that for the very transparent answer category there are 28 frequencies (29.5%), transparent 67 frequencies (70.5%), less transparent, not transparent and very not transparent there are no answer frequencies (0). Based on the description, it can be concluded that in the transparency aspect questionnaire in the availability of information, most of the respondents' answers are in the transparent category. Where in the questionnaire found in the respondents, especially in the questionnaire concerning: the availability of information on service requirements to the public in processing

letter documents related to general government, community empowerment and socio-economics, the majority of respondents answered in the transparent to very transparent category, which indicates that the things or conditions described in the questionnaire are assumed to be true if correlated with the results of the researcher's observations.

The research results indicate that, in terms of transparency, the availability of information for the public wishing to process documents is enhanced. Banners and information boards are available to inform the public about the completeness requirements for document processing, among other things. Furthermore, in this digital era, the Nunukan Selatan District Office provides information via WhatsApp group messages to all village heads, heads of neighborhood associations (RW), heads of neighborhood associations (RT), and all district officials, including the sub-district coordination forum (Forkopimcam), for dissemination. As is commonly known, some villages in the Nunukan Selatan District still struggle to access mobile network services. However, this obstacle can be overcome by communicating with the heads of neighboring neighborhood associations (RT) to share information from the Nunukan Selatan District.

Table 4. Frequency Distribution of Respondents' Responses to Good Governance Implementation (Transparency in Service Delivery)

Mark	category	frequency	Percentage (%)
5	Very Transparent	27	28,4
4	Transparent	68	71,6
3	Less Transparent	-	0
2	Not Transparent	-	0
1	Very Not Transparent	-	0
JUMLAH		95	100
Σ		1 Questionnaire X 95 Respondents	

Based on Table 4. the frequency distribution of respondents' responses on the transparency aspect in the implementation of good governance, the transparency aspect in question is transparency in service delivery. It is known that the response category for "very transparent" had 27 frequencies (28.4%), "transparent" had 68 frequencies (71.6%), "less transparent", "not transparent", and "very non-transparent" had no frequencies (0). Based on this description, it can be concluded that the questionnaire on the Transparency Aspect in Service Delivery was dominated by respondents' responses in the Participatory category. In the questionnaire, particularly those concerning service delivery and administrative document processing, employees were considered professional and transparent, adhering to service standards. The majority of respondents in this study responded with "Transparent" to "Very Transparent," indicating that the conditions outlined in the questionnaire were assumed to be true when correlated with the researcher's observations.

The results indicate that, in terms of transparency in service delivery, the staff at the South Nunukan District Office are considered quite good at providing services to the public, acting professionally. This means that in providing services, staff also assist the public by providing guidance regarding required documents deemed insufficient, without discrimination, and without any pathological elements (allowing for personal gain). Furthermore, staff are quite active in educating the public to avoid brokers and extortion, a practice supported by the presence of urging posters.

Validity and Reliability Testing

Validity Testing

The validity testing was conducted using the SPSS application. In this study, the validity testing was conducted on 95 civil servant and non-civil servant respondents from the South Nunukan District Office.

Table 5. Questionnaire Validity Test for Variable X1 (Good Governance Implementation)

Statement	R count	R table	Information
X1.1	0.733	0.201	Valid
X1.2	0.777	0.201	Valid
X1.3	0.817	0.201	Valid
X1.4	0.841	0.201	Valid
X1.5	0.798	0.201	Valid
X1.6	0.864	0.201	Valid
X1.7	0.844	0.201	Valid
X1.8	0.823	0.201	Valid
X1.9	0.785	0.201	Valid
X1.10	0.805	0.201	Valid

Based on Table 5. It can be concluded that all good governance statement items have a calculated r value $>$ r table (0.201), thus all questionnaire items are valid and suitable for use in research.

Table 6. Questionnaire Validity Test Variable X2 (Work Discipline)

Statement	R count	R table	Information
X2.1	0.786	0.201	Valid
X2.2	0.862	0.201	Valid
X2.3	0.865	0.201	Valid
X2.4	0.841	0.201	Valid
X2.5	0.772	0.201	Valid

Based on Table 6. it can be concluded that all work discipline statement items have a calculated r value $>$ r table (0.201), thus all questionnaire items are valid and suitable for use in research.

Table 7. Validity Test of the Questionnaire for Variable Y (Employee Performance)

Statement	R count	R table	Information
Y.1	0.868	0.201	Valid
Y.2	0.867	0.201	Valid
Y.3	0.841	0.201	Valid
Y.4	0.878	0.201	Valid
Y.5	0.828	0.201	Valid
Y.6	0.792	0.201	Valid

Based on Table 7. it can be concluded that all performance statement items have a calculated r -value $>$ r -table (0.201), thus all questionnaire items are valid and suitable for use in research.

Reliability Test

This research requires further reliability testing to measure the consistency of the questionnaire. The results of the reliability testing on this research questionnaire are as follows:

Table 8. Reliability Test for Research Variable Questionnaire

Variable	Alpha Cronbach	Condition	Information
Good Governance	0.940	> 0.60	Reliabel
Work Discipline	0.882		Reliabel
Performance	0.920		Reliabel

Table 8. shows that the variables good governance, work discipline, and performance are declared reliable because they have Cronbach's alpha values above 0.60, namely good governance of 0.940, work discipline of 0.882, and performance of 0.920.

Multiple Linear Regression Analysis

Table 9. Reliability Test of Research Variable Questionnaires

Coefficients ^a						
Model		Unstandardized Coefficients	Standardized Coefficients	Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.392	1.314			
	Good Governance	.259	.049	.392	5.282	.000
	Work Discipline	.675	.090	.558	7.526	.000

The constant value of 0.392 indicates that if good governance (X1) and work discipline (X2) are equal to 0, performance (Y) will increase by 0.392. The good governance coefficient value of 0.259 indicates that good governance has a positive effect on performance, meaning that every 1 unit increase in good governance will affect performance by 0.259. The work discipline coefficient value of 0.675 shows that work discipline has a positive influence on performance, which means that every 1 unit increase in work discipline will affect performance by 0.675.

Hypothesis Testing

The coefficient of determination (R²) is a test used to measure the extent to which independent variables can influence the dependent variable. The coefficient of determination value is between zero and one. A small R² value indicates that the independent variables' ability to explain variation in the dependent variable is very limited. A value close to one indicates that the independent variables provide almost all the information needed to predict variation in the dependent variable. The coefficient of determination test is used to test the goodness-of-fit of the regression model. Based on the analysis results, the R-square value is as follows:

Table 10. Analysis of the Coefficient of Determination (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.900 ^a	.810	.806	1.084

Based on the results of the coefficient of determination (R-Square) test in Table 4.39, the coefficient of determination (R-Square) obtained is 0.810. This indicates that the percentage of good governance (X1) and work discipline (X2) on performance (Y) is 81%, while the remaining 19% is influenced by other variables not discussed in this study.

The Influence of Good Governance on Employee Performance at the South Nunukan District Office

The implementation of Good Governance is a condition that ensures alignment, equality, cohesion, and balance of roles and participation, as well as mutual control among related

components. The application of this concept is intended to create sound management and control of a public organization, related to the collective achievement of organizational goals. This is to create a solid and accountable management system aligned with the principles of democracy, efficiency, and corruption prevention, both politically and administratively.

The results of this study indicate that good governance has a positive and significant impact on employee performance. This means that the better the implementation of good governance principles (participation, transparency, accountability, effectiveness, efficiency, responsiveness, and fairness), the higher employee performance. This aligns with the research findings of Pradana & Handayani (2021), which found that good governance significantly improves the performance of state civil servants (ASN). The principles of good governance create an accountable and transparent work culture, thus encouraging employees to perform optimally. Furthermore, Hidayat (2018) also explains that transparency and accountability, as key elements of good governance, can reduce maladministration practices and increase employee trust and motivation.

The results of this study, which correlated observational findings with the distribution of respondents' responses, indicate that the implementation of Good Governance at the South Nunukan District Office, by adopting basic aspects and principles such as transparency, participation, and accountability, has been relatively well implemented. Overall, the adoption of these principles has been relatively well implemented, but improvements and development are still needed, particularly in the infrastructure and facilities related to service digitization. Facilities are needed to accommodate public aspirations, suggestions, and criticism, as well as improvements in accountability, given the complex problems that require employees to eliminate conflicts of interest and personal relationships in providing equal service to all members of the public. Beyond providing education as a solution, this ultimately depends on the personality and individual involved (basic behavioral domain).

The analysis shows that good governance principles such as transparency, accountability, and participation significantly influence employee performance. This means that the higher the implementation of these principles, the greater the employee's ability to complete tasks, provide public services, and meet organizational targets.

This phenomenon reflects that a transparent and accountable organizational structure can create clarity in the division of tasks, supervision, and performance evaluation, enabling employees to work within a controlled and directed system. This is reinforced by the UNDP (1997) theory that good governance is the foundation of modern governance, prioritizing openness, public responsibility, and fair service. A study by Riska Chyntia Dewi & Suparno (2022) also states that excellent public service cannot be achieved without the comprehensive implementation of good governance principles.

The Influence of Work Discipline on Employee Performance

Work discipline has also been found to significantly influence employee performance. This indicates that the higher the level of work discipline, such as punctuality, compliance with regulations, responsibility, and work enthusiasm, the better the performance. This finding is supported by research by Nasution & Lubis (2020), which states that work discipline is a key determinant in achieving employee work targets. Discipline establishes efficient work routines and increases organizational productivity. Similarly, Mulyadi (2019) emphasized that an organization's success is determined not only by policies or work systems, but also by the extent to which employees comply with and carry out their duties in accordance with applicable regulations.

High work discipline, characterized by consistent attendance, compliance with work regulations, work ethics, and careful performance, has been shown to contribute significantly to improving employee performance. Disciplined employees demonstrate responsibility for their duties, respect work hours, and maintain quality and consistency in task execution. This encourages increased quantity and quality of work output, which ultimately has a direct impact on the agency's success in serving the public. According to Rivai (2019) and Hasibuan (2003), work discipline is the backbone of organizational efficiency because it forms an orderly and goal-focused work culture.

The Effect of Good Governance and Work Discipline on Employee Performance at the South Nunukan District Office

This study aims to determine the impact of the implementation of Good Governance and Work Discipline on Employee Performance at the South Nunukan District Office. This study aims to determine whether these practices have a positive impact on employee performance at the office. Simultaneously, good governance and work discipline significantly influence employee performance. This indicates that the combination of good governance and a disciplined work culture is crucial in driving effective public service.

This aligns with the research findings of Rosdiana & Syahrial (2022), which state that the combination of organizational governance policies and individual work behavior creates a synergy that strengthens employee professionalism. In other words, good governance provides a transparent and measurable structure and system, while work discipline encourages consistent and responsible work behavior.

The results also indicate that when good governance and work discipline are implemented simultaneously, they form a complementary and mutually reinforcing system. Good governance creates a transparent and professional work environment, while work discipline creates employees who are obedient, ethical, and possess high work integrity. The combination of the two plays a strategic role in increasing the effectiveness of public services. Employee performance becomes more measurable, accountable, and meets public expectations. This is crucial in the context of bureaucratic reform and improving the quality of the civil service. Research by Rosdiana & Syahrial (2022) demonstrates that synergy between organizational systems (governance) and personal behavior (discipline) is key to creating superior civil servant performance.

Conclusion

The implementation of Good Governance, based on observations, was found to be in accordance with service operational standards. This means that the overall adoption of these principles has been well-executed, but improvements and development are still needed, particularly in terms of facilities and infrastructure to support the growing digitalization that demands of all of us in government as public servants. Officials and staff, in carrying out services, are required to eliminate conflicts of interest and personal relationships in order to provide optimal service to every member of the public. The research results also indicate the influence of Good Governance Implementation and Work Discipline on employee performance, indicating that employee performance can also be influenced by factors and causes other than the implementation of Good Governance and work discipline, such as work motivation, goals, and organizational culture, which also play a role in optimizing employee performance. This study found that the implementation of Good Governance and Work Discipline has a significant impact on employee performance.

Recommendations

Relevant agencies, stakeholders, and responsible parties, including the Governance Division and the Assistant for Government and General Affairs as District Coordinators, are expected to consider other factors, such as facilities and infrastructure, and the development of other skills that can contribute to employee work discipline and performance as public servants in providing public services. Further researchers are expected to further refine this study by adding other independent variables that may also influence employee work discipline and performance.

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