

The Role of Cognitive Conflict as a Moderating Variable Influence of Organizational Commitment and Attitudes on Implementation of Good Governance and Impact on Fraud Prevention

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Abstract. The purpose of this study is to test and analyze the role of Cognitive Conflict as a moderate variable the impact of the Organizational Commitment and Attitude on Implementation of Good Governance and its impact on Fraud Prevention. Data collection was conducted through questionnaires to 42 respondents consisting of department heads, department heads and other departments in the organizational structure of BPKAD Labuhan Batu. This study has 2 (two) free variables namely Organizational Commitment and Attitude. Dependent Variables: Implementation of Good Governance and Fraud Prevention with Moderation variables: Cognitive Conflict. The results showed that the Organization's Commitment and Attitude had a positive and significant influence on the Implementation of Good Governance. Cognitive Conflict is able to moderate attitudes towards the implementation of Good Governance. Cognitive Conflict cannot reduce the impact of the organization's commitment to the Implementation of Good Governance. Meanwhile, Cognitive Conflict can weaken the influence of Organizational Commitment and Attitude to Implementation of Good Governance. The Organizational Commitment insignificant influence on Fraud Prevention. While Attitude will have an impact on Fraud Prevention. Implementation of Good Governance had Significant influence on Fraud Prevention.

Keywords: Organizational Commitment; Attitudes; Implementation of Good Governance; Fraud Prevention; Cognitive Conflict

1 Introduction

In order to create a clean government that is free from corruption, collusion and nepotism, much must be done to root out corruption. This is shown in part by the 2009 data from Transparency International. The Indonesian Corruption Perceptions Index (CPI) remains low compared to Southeast Asian countries (2.8 out of 10). Good governance will lead to good governance. The implementation of good governance is a call for a reform of the financial system with the aim of transparent and responsible public money management in order to

achieve the well-being of the people (Safkaur, Afiah, Poulus, & Dahlan, 2019); and (Ekaningias, 2016).

Effective governance in the public sector promotes better decision-making, efficient use of economic and social resources, and increases accountability for resource management (Mutahaba, 2012). Although interest in good governance is growing, there is still a lack of research investigating good governance in an individual context, as the concept of good governance itself has been extensively presented in an organizational context (Mohamad, Daud, & Yahya, 2014). The aim of this study is to determine the priority of the principles of good governance in the individual context in terms of intrapersonal conflict and organizational contexts that make this research more realistic and consistent with the conditions of the field of study. This approach helps investigators identify principles of good governance related to the scope of the investigation (Omar Elmasry & Bakri, 2019).

The phenomena that occur are very important in rethinking the understanding of African conflict and peace (Bamidele, 2013). Amid the discussion in The African Country, the African government recognized the negative effects of corruption and good governance (Bamidele, 2013). Research (Mokgolo, Mokgolo, & Modiba, 2012) suggests that intrapersonal conflict can reduce transformative leadership behavior in organizations, which impacts productivity and government outcomes. This research is consistent with research ((Omar Elmasry & Bakri, 2019), (Van Slyke & Alexander, 2006) and (Wright & Pandey, 2010)).

Organizational engagement is one of the factors of organizational behavior that can influence individual participation in deviant behavior in organizations (Appelbaum, Iaconi, Matousek, & Appelbaum, 2007). Organizational engagement is an attitude that reflects employee loyalty to the organization that impacts the implementation of good governance (Derue & Humphrey, 2011); (Piccolo et al., 2012); (Baldacchino, Caruana, Grima, & Bezzina, 2017) and (Setyaningrum, 2017). The role of intrapersonal conflicts can weaken the influence of organizational commitment to good governance (Rogojan, 2009), (Carvalho & Porto, 2011) and (Aryati, Sudiro, Hadiwidjaja, & Noermijati, 2018).

Research (Meyer, Stanley, Herscovitch, & Topolnytsky, 2002); and (Sandika et al., 2019) have developed a scale to measure attitudes towards good governance by designing the dimensions of good governance as "good governance". Regime changes require changes in attitudes, structures and the operational dynamics of public services in order to implement good governance in Nigeria (Meyer et al., 2002); (Akhakpe, 2017).

2 Literature Review

2.1 Implementation of Good Governance

Governance is a tradition, values and institutions in which authority is exercised in a country, including selection procedures, accountability and substitution of government, respect and rights citizens, and the ability of government to formulate strategies and implement (Kaufmann, 2010). Governance is a comprehensive concept that works at all levels and is ideal for working together to respond to citizens' problems and adequately meet their needs (Griffin, 2010). There is no one-size-fits-all model of good governance that can be applied in all situations (Saich, 2007). (Elahi, 2009), Good Governance is defined as a process and structure that guide economic and social relationships and relate to various characteristics or dimensions, such as: Participation, rule of law, transparency, responsiveness and

accountability. The citizens' perspective of good governance is to improve the structure of public administration services.

2.2 Organizational Commitment

Organizational Commitment creates a variety of positive attitudes and behaviors in which positive attitudes and behaviors manifest as aspects of the organisation's behavior, such as: Avoidance, complaints and attitudes that can harm the organization (Adnans, Danta, Ginting, & Rizal, 2020). Organizational Commitment is defined by the relative strength and identity and involvement of people with a particular organization in the attitude and behavior of employers' associations (Meyer et al., 2002). Organizational commitment is the level at which an employee likes a particular organization and the goals of the organization and maintains membership in the organization (Lubis, 2019). Organizational commitments are often defined individually and involve the participation of people within the organization.

The corporate engagement issue has attracted considerable research interest in finding ways to increase employee engagement in the workplace (Naiemah, 2017). The (Azizi et al. 2014) Research conducted provides results and facts as well as a high level of organizational engagement and is positive for the organization. Organizational involvement is the willingness of employees to identify and make sacrifices for the goals and values of the organization (Arumi et al., 2019). Organizational Commitment is often defined individually and is related to the participation of people in the organization. Highly skilled employees are psychologically successful employees (Annisa & Zulkarnain, 2014) who are willing to develop a positive attitude towards organizational change and work on change projects (Zulkarnain & Hadiyani, 2014).

2.3 Attitude

Attitudes play an important role in social psychology as there are links between broader public perception and behavior (Champoux, 2013). Is an attitude helpful? All tendencies of unfavorable behavior are learning about human goals, thoughts, and situations (Lubis, 2019). While according to the (Champoux, 2013) Attitudes tend to learn how to consistently respond well to or against goals. The word attitude is used to include all goals that lead to a person's reaction. It is important to remember that the definition of an attitude is the tendency or intelligence to respond or respond rather than respond to oneself. Attitude implies the need for action that leads to action (Lubis, 2019).

2.4 Fraud Prevention

Fraud prevention can be achieved in a number of ways, including fraud prevention policies, defensive procedures, corporate standards, control techniques, and fraud sensitivity. Create contracts from the top down to prevent fraud Fraud protection policy The government has implemented the following anti-corruption policies: Peraturan Presiden Nomor 5 Tahun 2004 in Point 5 is to prepare a program to protect an organization /institution through a Fraud Control Plan (FCP). Standard safeguards are media that support fraud prevention. In general, the standard procedure is that there are no suitable internal controls, audit systems, and fraud detection systems. The organization is a unit of the Audit Committee and the Internal Audit.

2.5 Cognitive Conflict

Conflict is a process of interaction resulting from discord between two opinions (views) that affect the other party, including both positive and negative impacts (Robbins, 1996). While according to the Luthans (1981) Define conflict as a condition arising from the powers of each other. These powers come from human desires. Conflict is an integral and inevitable part of a corporate life (Derue & Humphrey, 2011), and (Kay & Skarlicki, 2020) and research that develops while supporting this opinion (Glomb, Duffy, Bono, & Yang, 2011), (Good et al., 2016) dan (Donald et al., 2019). The organizers' full attention was found to undermine conflicts and related antisocial behavior (Liang et al., 2018).

3 Method

Research design is a data collection, measurement, and analysis model (Erlina, 2011). The research method used is a causal associative method (Sugiyono, 2016). The population used in this study is the entire Regional Asset and Financial Management Agency (BPKAD) Labuhan Batu with 42 respondents. Therefore, the sample taken from this population must be truly representative (Sugiyono, 2016). The sampling technique used in this study was saturated sampling or disproportionate stratified random sampling. The sample in this study consisted of 42 respondents.

The data analysis used in this study is a partial least squares (PLS) approach. PLS is an equation model for modeling component or variant-based structural equations (SEM) (Erlina, Tarigan, Mulyani, Maksum, & Muda, 2018) and (Astrachan, Patel, & Wanzonried, 2014). PLS is an alternative approach that transforms from a kovarian-based SEM approach into a variant-based approach (Ghozali dan Latan, 2015). PLS is a powerful analytical method and is often referred to as soft modeling because it eliminates the assumption of regular smallest square regression (OLS) because data usually has to be multivariate and there is no multicollinearity problem between exogenous variables (Ghozali dan Latan, 2015); (Dalimunthe et al., 2016); (Muda dan Dharsuky, 2016); (Muda et al., 2017); (Yahya et al., 2107); (Sadalia et al., 2018); (Erlina dan Muda, 2018); (Muda et al., 2018) and (Erlina et al., 2018).

PLS-SEM analysis generally consists of two sub models i.e. measurement models or often called external models and structural models or often called internal models (Ghozali dan Latan, 2015); (Hutagalung et al., 2017); (Muda, 2017); (Erlina dan Muda, 2018); (Eriadi et al., 2018); (Sari et al., 2018); (Muda, & Nurlina, 2018); (Muda & Naibaho, 2018) and (Erlina et al., 2018).

The standard deviation limit is no more than 20% of the average. The standard deviation value indirectly describes how large the sample is. The greater the standard deviation value, the more sample data is scattered (varies) than the average (Sirojuzilam et al., 2016); (Azlina et al., 2017); (Sadalia et al., 2017); (Dalimunthe et al., 2017); (Muda et al., 2018); and (Erlina et al., 2018). Conversely if the standard deviation value is smaller then the data from all samples will be more homogeneous (almost the same). If the value is zero, then the value of all sample data is the same (completely equal or identical) to answer this questionnaire statement.

4 Results and Discussion

4.1 Validity and Reliability Test

It is based on the results of feasibility studies and reliability tests using an external model that provides an assessment of the reliability and feasibility of the study. If the correlation with the measured structure is 0.40 or more, the reflectance is high. As a result of external disclosure, the correlation of all questionnaire questions was 0.40 or higher for all criteria and items. Thus, it can be concluded that all products meet the accuracy requirements. The results of the Cronbach alpha test showed that the Cronbach alpha values for the four test variables were greater than 0.7, from which it can be concluded that the device meets the reliability requirements.

Based on the results of the validity test by looking at the Average Variance Extracted (AVE) value which has a value above 0.5, it can be said that the latent variable is able to explain more than half the variance of its indicators in the average or it can be said that this study is free of validity test.

4.2 Structural Model

R Square

Matrix	R Square	R Square Adjusted
	R Square	R Square Adjusted
Fraud Prevention (Y2)	0.320	0.298
Implementation of Good Governance (Y1)	0.671	0.653

Fig. 1. R-Squared Prediction

R-squared prediction result using Smart PLS. The structural model shows the relationship between study variables. Evaluating the structural model using the R-square aims to determine the value of the significance coefficient of the path parameter and the value of the dependent structure of the t – test. Evaluation of a model using PLS begins by looking at its R squared value. The high R-squared value, the better the estimate of the operating model under test (Abdillah & Jogiyanto, 2009). The R squared value for the Implementation of Good Governance (Y₁) variable is obtained at 0.671. These results show that 67.10% Implementation of Good Governance variables can be affected by organizational commitment, attitude and cognitive conflict variables. The R squared value for the Fraud Prevention (Y₂) variable is obtained at 0.320. These results show that 32% of the Fraud Prevention practice variables can be affected by organizational commitment, attitude and cognitive conflict variables.

4.3 Hypothesis Testing

Direct test results on structural models. Hypothesis tests are performed by looking at the path coefficient value indicating the parameter value and statistical test-t. For statistical tests-t or path coefficient values given by internal models (both sides) must be greater than 1.96. Direct model control results are as follows.

Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Attitude (X2) -> Fraud Prevention (Y2)	0.270	0.278	0.120	2.241	0.025
Attitude (X2) -> Implementation of Good Governance (Y1)	0.457	0.444	0.075	6.075	0.000
Cognitive Conflict (Z) -> Implementation of Good Governance (Y1)	0.443	0.452	0.071	6.191	0.000
Implementation of Good Governance (Y1) -> Fraud Prevention (Y2)	0.393	0.391	0.129	3.052	0.002
Moderating Effect 1 -> Implementation of Good Governance (Y1)	0.076	0.091	0.050	1.508	0.132
Moderating Effect 2 -> Implementation of Good Governance (Y1)	0.273	0.265	0.059	4.619	0.000
Organizational Commitment (X1) -> Fraud Prevention (Y2)	-0.088	-0.085	0.123	0.710	0.478
Organizational Commitment (X1) -> Implementation of Good Governance (Y1)	0.197	0.203	0.056	3.515	0.000

Fig. 2. Path Coefficients

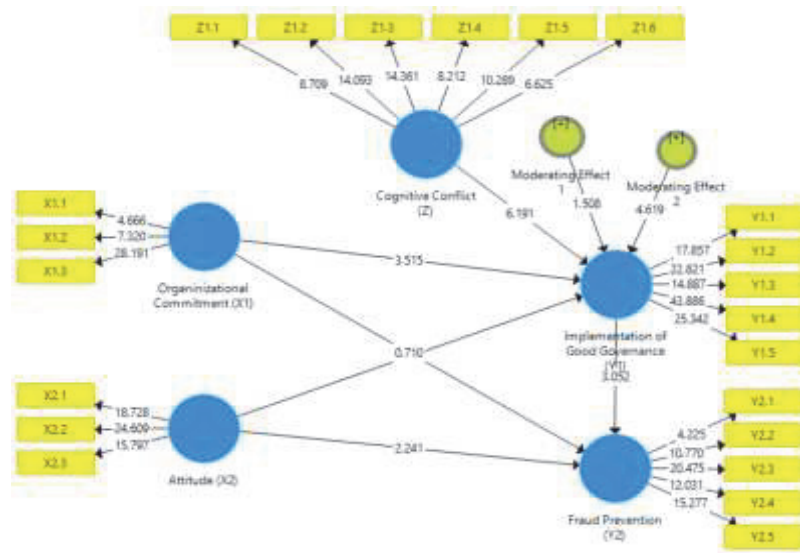


Fig. 3. Model

a) The Effect of Organizational Commitment on the Implementation of Good Governance

Based on testing the effect of Organizational Commitment on Good Governance Implementation, the H_1 hypothesis is acceptable because the path factor value of organizational commitment is 0.197, the T statistic is $3.515 > 1.96$, and the p value is $0.000 < 0.05$. The successful implementation of good governance in implementing bureaucratic reform must be supported by the right organizational commitment. In public sector organizations, organizational commitment is manifested in the implementation of specific work programs. Based on the expectation theory, highly committed employees will be more concerned with organizational interests than individual interests. The research conducted by (Derue & Humphrey, 2011); (Piccolo et al., 2012); (Baldacchino et al., 2017); (Setyaningrum, 2017);

(Nurcahyani, Pituringsih, & Pancawati, 2018) and (Eleonora Rumengan, Rumengan, Wibisono, & Widjanarko Otok, 2018). However, this research is different from the research conducted by (Rogojan, 2009); (Carvalho & Porto, 2011) and (Aryati et al., 2018).

b) The Effect of Attitude on the Implementation of Good Governance

Based on testing the effect of Attitude on Implementation of Good Governance, the H₂ hypothesis is acceptable because the path factor value of Attitude is 0.457, the T statistic is $6.075 > 1.96$, and the p value is $0.000 < 0.05$. The successful implementation of good governance in implementing bureaucratic reform must be supported by the right Attitude. In public sector organizations, attitude is manifested in the implementation of specific work programs. This research is not in line with the research conducted by (Akhakpe, 2017); and (Mitu, 2018) which states that attitude is not a factor that affects the implementation of good governance. However, this research is in line with research conducted by (Sandika et al., 2019) which states that regime change requires a change in attitude on the implementation of good governance.

c) The Effect of Organizational Commitment on Fraud Prevention

Based on testing the effect of Organizational Commitment on Fraud Prevention, the H₃ hypothesis is not acceptable because the path factor value of Organizational Commitment is 0.088, the T statistic is $0.710 < 1.96$, and the p value is $0.478 > 0.05$. The success of Fraud Prevention in implementing bureaucratic reform does not have to be supported by proper organizational commitment. In public sector organizations, organizational commitment is manifested in the implementation of specific work programs. This study is not in line with research (Rifai, 2020) which states that organizational commitment has a significant positive effect on Fraud Prevention. This research is also different from research conducted by (Virmayani, Sulindawati, & Atmadja, 2017) which states that Organizational Commitment has a significant negative effect on Fraud Prevention.

d) The Effect of Attitude on Fraud Prevention

Based on testing the effect of Attitude on Fraud Prevention, the H₄ hypothesis is acceptable because the path factor value of Attitude is 0.2770, the T statistic is $2.241 > 1.96$, and the p value is $0.025 < 0.05$. The success of Fraud Prevention in implementing bureaucratic reform must be supported by the right Attitude. In public sector organizations, attitude is manifested on Fraud Prevention.

e) The Role of Cognitive Conflict as a Moderating Variable on the Influence of Organizational Commitment on the Implementation of Good Governance

Testing the role of Cognitive Conflict as a moderating variable on the influence of Organizational Commitment on the Implementation of Good Governance shows that Cognitive Conflict is unable to moderate the effect of Organizational Commitment on the Implementation of Good Governance where the path coefficient value is 0.076 with T-statistics of $1.508 < 1.96$, and a p-value of $0.132 > 0.05$, but the path coefficient value for the variable is moderating by 0.443 with a T-statistic of $6.191 > 1.96$, and a p-value of $0.000 < 0.05$. From this explanation, Cognitive Conflict is a type of moderation variable that is Pure

Moderation, so the H₅ hypothesis is rejected. This research is in line with (Rogojan, 2009); (Wilks, 2011) and (Aryati, Sudiro, Hadiwidjaja, & Noermijati, 2018) that Cognitive Conflict is unable to moderate the effect of the Organization's Commitment on the Implementation of Good Governance.

f) The Role of Cognitive Conflict as a Moderating Variable for the Influence of Attitude on the Implementation of Good Governance

Testing the role of Cognitive Conflict as a moderating variable for the influence of Attitude on the Implementation of Good Governance shows that Cognitive Conflict reinforces the influence of the Attitude on Implementation of Good Governance where the path coefficient value is 0.273 with a T-statistic $4.619 > 1.96$, and a p-value of $0.000 < 0.05$, and a path coefficient value for a moderating variable of 0.443 with a T-statistic of $6.191 > 1.96$, and a p-value of $0.000 < 0.05$. From this explanation Cognitive Conflict is a type of moderation variable that is Quasi Moderation, so the H₆ hypothesis is accepted.

5 Conclusions

Based on the above explanation, it can be concluded that:

- a. Organizational Commitment has a Significant Positive Effect on The Implementation of Good Governance.
- b. Attitude has a Significant Positive Effect on the Implementation of Good Governance.
- c. Organizational Commitment Unsignifcant Influence on Fraud Prevention.
- d. Attitude has a Significant Positive Effect on Fraud Prevention.
- e. Cognitive Conflict is unable to moderate the effect of the Organization's Commitment on the Implementation of Good Governance.
- f. Cognitive Conflict amplifies the influence (Quasi Moderation) attitude on the Implementation of Good Governance.

The next suggestion for researchers is for intrapersonal conflict to be split between cognitive conflict and affective conflict, whichever is more influential. And it is also expected that researchers will further add other variables such as Organizational Culture and Government Internal Control System.

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