The Influence Of Internal Control On The Positive Quality On The Positive Image Of Regional Public Drinking Water Company (Perumda) Tirta Jeneberang In Gowa Regency.

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Abstract

This research is a quantitative study aimed at determining the influence of internal control and service quality on the positive image of the regional public drinking water company Tirta Jeneberang in Gowa Regency. The sample was taken from the PERUMDA Office in Gowa Regency. The type of data used in this research is quantitative data obtained from questionnaires distributed and related to the researched problem. Data collection was conducted through observation and questionnaire distribution. In this study, the data sources used in data collection included primary data and secondary data. The research instrument used in this study employed the Likert scale method. The research results show that through statistical calculations using the Statistical Package for the Social Science (SPSS) version 27 regarding the influence of internal control and service quality on the positive image of PDAM customers, as discussed in the previous chapters, the author draws the important conclusion that internal control and service quality have a positive and significant influence on the positive image of the company. Internal control and service quality must be maintained and improved because it can be seen from the research results that the existing internal control and service quality are already sufficiently stable and efficient in providing a positive image for the company.

Keywords : Internal Control, Service Quality, Positive Image

INTRODUCTION

Water is a basic necessity for all living beings, including humans. It is a National Resource that concerns the livelihood of many people, hence its management is held by the government. This aligns with Article 33, Paragraph (3) of the 1945 Constitution, which states that "The land and water, as well as the natural riches contained therein, are controlled by the state and utilized to the greatest benefit of the people" (Maharani, 2016). Clean water is vital for human life as all societal activities across various aspects require it. Access to clean water is essential for supporting a healthy life, particularly in urban areas where obtaining clean water meeting health standards is increasingly challenging.

Regional Public Drinking Water Companies (PERUMDA) are established by the government across various regions to assist in the functioning of Water Supply Companies (PAM), ensuring that water managed by the government is distributed to the public as consumers. However, operational challenges persist within PERUMDA, which, if not managed properly, can lead to water shortages, monopolies, privatization, and even conflicts. Indonesia has laws governing water resources since 2004, such as Law Number 7 of 2004 on Water Resources (Nainggolan et al., 2019).

To achieve its goals, PERUMDA's performance must be measured accurately to maintain a positive company image. Therefore, an appropriate performance measurement method that can provide solutions in decision-making is necessary. Service quality-based performance measurement is commonly used by companies, as quality plays a significant role

in maintaining a positive company image. Quality encourages customers to form strong bonds with the company, allowing the company to understand customer expectations and needs, thus maximizing customer satisfaction while minimizing dissatisfaction.

The establishment of PERUMDA Tirta Jeneberang Kabupaten Gowa aims to provide water supply and distribution services for the community, focusing on both quality and quantity while adhering to health standards and economic principles. However, operational challenges such as lack of control and structured internal management can adversely affect the company's image. Complaints from customers, including undetected water leaks and billing discrepancies, indicate internal issues within the company.

Based on observations, data collected from the Customer Relations Department (HUBLA) of the Regional Public Drinking Water Company Tirta Jeneberang Kabupaten Gowa in 2023 showed that 162 individuals predominantly reported issues related to non-flowing water, 109 individuals reported pipe leaks, and 103 individuals reported meter reading discrepancies.

RESEARCH METHODS

In this study, the author employed a quantitative method utilizing and developing mathematical models, theories, or hypotheses related to natural phenomena. The research measurement process involved sampling from the population and using questionnaires as a data collection tool. The survey method design used in this research is quantitative descriptive.

This research falls under the category of quantitative descriptive research as it involves concept development and data collection to test the influence of internal control and service quality on the positive image of the Regional Public Drinking Water Company (PERUMDA) Tirta Jeneberang in Gowa Regency, South Sulawesi Province. Data collection techniques in this study included observation, questionnaires, interviews, and documentation.

The data analysis method employed in this research utilized quantitative descriptive analysis, validity testing, reliability testing, classical assumption testing, multiple linear regression analysis, and hypothesis testing.

RESULTS AND DISCUSSION
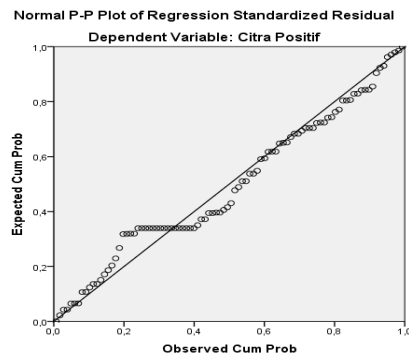
1. Result

Picture 1.Normality test

Table 1. Regresion Test

Coefficients^a

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,174	2,186		2,367	,020
	Pengendalian Internal	,271	,061	,398	4,402	,000
	Kualitas Pelayanan	,268	,060	,405	4,478	,000

Table 2. Test T
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1　(Constant)	5,174	2,186		2,367	,020
Pengendalian Internal	,271	,061	,398	4,402	,000
Kualitas Pelayanan	,268	,060	,405	4,478	,000

Based on the results shown in the table above, it can be observed that for the t-value obtained in the appendix:

1. For the variable (X1) internal control, the calculated t-value is 4.402, which is greater than the tabled t-value = 0.2028 (4.402 > 0.2028) with a significance level of 0.00, indicating that H1 is accepted. Thus, the first hypothesis of this study is proven, meaning that there is a significant influence of internal control on the positive image of the Regional Public Drinking Water Company (PERUMDA) Tirta Jeneberang in Gowa Regency.

2. For the variable (X2) service quality, the calculated t-value = 4.478 is greater than the tabled t-value = 0.2028 (4.478 > 0.2028) with a significance level of 0.00, indicating that H2 is accepted. Thus, the second hypothesis of this study is proven, meaning that there is a positive and significant influence of service quality on the positive image of the Regional Public Drinking Water Company (PERUMDA) Tirta Jeneberang in Gowa Regency.

Table 3. Test R

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,716^a	,512	,501	1,300	1,701

a. Predictors: (Constant), Kualitas Pelayanan, Pengendalian Internal

b. Dependent Variable: Citra Positif

Based on table 3, the second output (Model Summary) in the table above explains the magnitude of the value of Adjusted R Square, which is 0.501 or 50.1%. This means that the ability of the independent variable is 50.1%, while the remaining 49.9% (1 - 0.501) is explained by other variables besides the independent variable in the study.

2. Data Quality Test
a. Validity Test

Tabel 4
Internal control validity testing result (X1)

No	Statement items	r count	r table	Information
1	X1.1	0,663	0,2028	Valid
2	X1.2	0,639	0,2028	Valid
3	X1.3	0,672	0,2028	Valid
4	X1.4	0,779	0,2028	Valid
5	X1.5	0,757	0,2028	Valid
6	X1.6	0,602	0,2028	Valid
7	X1.7	0,757	0,2028	Valid
8	X1.8	0,712	0,2028	Valid

Sumber : data primer yang diolah dari (SPSS), Desember 2023

Table 4.1 Indicate that all instruments are valid for use as instruments or statements to measure the internal control variable being studied.

b. Service quality (X2)

Tabel 5
Service quality validity testing result (X2)

No	Statement items	r count	r table	Information
1	X2.1	0,483	0,2028	Valid
2	X2.2	0,492	0,2028	Valid
3	X2.3	0,596	0,2028	Valid
4	X2.4	0, 505	0,2028	Valid
5	X2.5	0,555	0,2028	Valid
6	X2.6	0,363	0,2028	Valid
7	X2.7	0,537	0,2028	Valid
8	X2.8	0,690	0,2028	Valid
9	X2.9	0, 612	0,2028	Valid
10	X2.10	0, 608	0,2028	Valid

Source: primary data processed from (SPSS), December 2023

Table 4.10 shows all valid instruments to be used as instruments or statements to measure the quality of service variable under study.

c. Positive image (Y)

Tabel 6
Realibility testing result (Y)

No	Stetment items	r count	r table	Information
1	Y1	0,603	0,2028	Valid
2	Y2	0,378	0,2028	Valid
3	Y3	0,594	0,2028	Valid
4	Y4	0,682	0,2028	Valid
5	Y5	0,555	0,2028	Valid
6	Y6	0,762	0,2028	Valid

Source: primary data processed from (SPSS), December 2023"

Table 4.11 shows all valid instruments to be used as instruments or statements to measure the variable of positive image under study.

d. Realibility test

Tabel 7
Realibility testing result

Variabel	*Cronbach's Alpha*	Keterangan
Pengendlian Internal (X1)	848	Reliabel
Kualitas Pelayanan (X2)	724	Reliabel
Citra positif (Y)	632	Reliabel

Source: primary data processed from (SPSS), December 2023

The results of the reliability test indicate that all variables are deemed reliable as they have exceeded the reliability coefficient threshold. Therefore, the items within each variable concept are considered suitable for further use as measurement tools

3. Hasil Uji Hipotesis

a. Uji Parsial (Uji-t)

Uji-t digunakan untuk mengetahui seberapa jauh pengaruh satu variabel penjelas secara individual dalam menerangkan variabel variabel terkait pengujian melalui uji-t adalah dengan t_{hitung} dan t_{tabel} pada derajat signifikasi.

Tabel 8
Hasil Uji Parsial (Uji - t)

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5,174	2,186		2,367	,020
Pengendalian Internal	,271	,061	,398	4,402	,000
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Source: Data processed from (SPSS), December 2023

Based on the results shown in the table above, it can be seen that for the t-value obtained in the appendix:

1. For variable (X1) internal control, the t-value is 4.402, which is greater than the t-table value = 0.2028 (4.402 > 0.2028) with a significance level of 0.00, indicating that H1 is accepted. Thus, the first hypothesis of this study is proven, meaning there is a significant influence of internal control on the positive image of the Regional Water Company (PERUMDA) Tirta Jeneberang in Gowa Regency.
2. For variable (X2) service quality, the t-value obtained is 4.478, which is greater than the t-table value = 0.2028 (4.478 > 0.2028) with a significance level of 0.00, indicating that H2 is accepted. Thus, the second hypothesis of this study is proven, meaning there is a positive

and significant influence of service quality on the positive image of the Regional Water Company (PERUMDA) Tirta Jeneberang in Gowa Regency.

b.   Uji Koefisien Determinasi (R^2)

Tabel 9
Hasil Uji Koefisien Determinasi (R2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,716[a]	,512	,501	1,300	1,701

Sumber : data diolah dari (SPSS), Desember 2023

Based on table 4.14, the second part of the output (Model Summary), it explains that the Adjusted R Square value is 0.501 or 50.1%. This means that 50.1% of the variance in the dependent variable is explained by the independent variables, while the remaining 49.9% (1 - 0.501) is explained by other variables besides the independent variables in the study. penelitian.

CONCLUSION

Based on the research findings, the following conclusions can be drawn:
1.   Internal control has a positive and significant effect on the positive image of the regional public company Tirta Jeneberang in Gowa Regency. This means that when internal control, consisting of control environment, risk assessment, information and communication, control activities, and monitoring, is improved, it will lead to an increase in the positive image of the company.
2.   Service quality has a positive and significant effect on the positive image of the regional public company Tirta Jeneberang in Gowa Regency. This means that if service quality, consisting of responsiveness, reliability, empathy, assurance, and physical evidence, is improved, it will contribute to a positive image for the company. significant.

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