

Government performance accountability: The role of IT, internal control, performance-based budgeting, and organizational commitment

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ABSTRACT

This quantitative study analyzes the effect of utilizing information technology, government internal control system, and performance-based budgeting on government agency performance accountability with organizational commitment as moderating variable. From the population of State Civil Apparatus (ASN) within all Regional Apparatus Organizations (OPD) of Pekalongan City in 2023, 350 respondents were selected as sample using convenience sampling. The type of data collected is primary data obtained through questionnaires. Structural Equation Modeling-Partial Least Square (SEM-PLS) is the data analysis method. This study shows that utilizing information technology, government internal control system, and performance-based budgeting positively and significantly affect government agency performance accountability. Meanwhile, organizational commitment does not moderate the effect of utilizing information technology, government internal control system, and performance-based budgeting on government agency performance accountability.

Introduction

The distinct characteristics of public and private sector organizations lead to differences in their performance measurement systems. While private sector organizations typically evaluate performance from a financial perspective, public sector entities, particularly government agencies, primarily focus on non-profit objectives related to public services (Telabah et al., 2018). Public sector organizations are increasingly expected to meet stakeholder demands for accountability, particularly in response to the growing public interest in the transparent disclosure of non-financial performance (Andrades et al., 2021). Performance accountability is mandated as part of the legal basis or organizational regulations, making it a legal obligation for organizations to demonstrate accountability through their achieved performance (Pattinaja et al., 2023).

The government is dedicated to addressing critical and foundational challenges while adapting to the changing needs and perspectives of society. It remains committed to transparently sharing information about its performance, including the outcomes of implemented policies, with elected representatives and community groups concerned with government effectiveness (Simanjuntak et al., 2023). Recognizing the importance of public accountability in promoting good governance, government regulations have been formulated to address this objective, including Presidential Instruction Number 7/1999 concerning Government Agency Performance Accountability, which was later replaced by Presidential Regulation Number 29/2014 concerning the Government Agency Performance Accountability System.

The Ministry of State Apparatus Empowerment and Bureaucratic Reform (PANRB) released the results of the performance accountability evaluation of government agencies in 2021, which showed that the average score for the Government Agency Performance Accountability System (SAKIP) had increased. These results show that the commitment and enthusiasm of government agencies grow along with the perceived benefits of bureaucratic reform efforts. Implementing SAKIP is part of transforming work methods and culture by implementing public sector performance management and performance-based budgeting. All government agencies must be accountable and improve their performance to be on target and results-oriented.

The average SAKIP score in 2021 shows an increase, with ministries/institutions rising to 71.30 from the previous 70.75, provincial governments increasing to 70.88 from 70.02, and regency/city governments rising to 61.60 from 60.68. This evaluation was conducted in 79 ministries/institutions, 34 provincial, and 494 regency/city governments. The results of the 2021 SAKIP evaluation show that only one province received "AA" (very

satisfactory) predicate, four provinces and 12 regencies/cities received "A" (satisfactory) predicate, nine provinces and 54 regencies/cities received "BB" (very good) predicate ([PANRB, 2022](#)). Based on this data, one of the regencies/cities that received very good evaluation results is Pekalongan City with a "BB" predicate. This result reflects that the Pekalongan City government is an example of a regional government with good governance performance in Indonesia. Furthermore, in 2022, Pekalongan City once again succeeded in achieving the same recognition, which is "very good", indicates that the implementation of performance accountability was highly effective at both the regional government level and across most work units. This is reflected in the emerging efficiency in budget utilization to achieve performance targets and the presence of a reliable performance management system based on information technology.

Based on the Financial Audit Agency (BPK) result of the Regional Government Financial Report (LKPD) of Pekalongan City in 2022, the opinion received was an Unqualified Opinion (WTP). However, the BPK found weaknesses in internal control and noncompliance with statutory regulations. Based on these findings, the researcher is encouraged to conduct further research related to internal control, along with information technology utilization, to provide an understanding of how far the government has adopted information technology in this digital transformation era, as well as performance-based budgeting, which is a crucial instrument in budget reform. In this study, organizational commitment plays a role as a moderating variable. Organizational commitment indicates an individual's willingness to take responsibility for the work entrusted to them by the organization. Instilling commitment in every individual in the organization will positively impact performance quality ([Pertiwi & Utami, 2020](#)). Therefore, organizational commitment can be an important variable in this research topic.

Literature Review

Agency Theory

Agency theory was first explained by [Jensen and Meckling \(1976\)](#). This study adopts agency theory as its theoretical foundation, as it offers a more suitable explanation of the accountability dynamics between citizens, as principals, and their agents, such as politicians, administrators, and public managers. [Papenfus and Schaefer \(2010\)](#) stated that the complexity and heterogeneity inherent in public service delivery contribute to growing challenges in transparency related to objectives, service execution, financing, and management. Citizens, who act as both stakeholders and service recipients, increasingly encounter difficulties in obtaining accurate, timely, and relevant information needed to understand the performance and financing of public services. From an agency theory perspective, the shift toward outsourcing public services exacerbates information asymmetries, including hidden attributes, concealed information, and unobservable actions, across many layers of principal-agent relationships. Therefore, for citizens to assess whether public resources are being allocated and utilized efficiently and effectively, public sector reporting must be capable of delivering clear and up-to-date information regarding the organizational structures and processes of public service provision. This is in line with [Ratmono and Suryani \(2016\)](#), who said that public accountability is the obligation of the party carrying the mandate, which is the agents, to provide accountability by disclosing, presenting, and reporting all activities for which they are responsible to the principals. In this case, the stakeholders include the citizens, who are the party giving the mandate, have the authority to demand accountability.

Goal-setting Theory

Goal-setting theory was presented by [Locke and Latham \(1990\)](#). The study demonstrated that setting specific and challenging goals results in higher task performance compared to setting easy or vague goals, such as simply aiming to "do one's best". This positive, linear relationship between goal difficulty and task performance holds as long as the individual is committed to the goal, possesses the necessary skills to achieve it, and does not face conflicting objectives ([Locke & Latham, 1990](#)). This theory also states that individuals' actions are governed by their ideas and intentions when they have goals ([Latham, 2004](#)). [Hartono and Murniati \(2020\)](#) revealed that individuals were more motivated to achieve their goals when their objectives were clearly defined, highlighting the importance of goal specificity in influencing goal-directed behavior.

Government Agency Performance Accountability

Presidential Regulation Number 29/2014 concerning the performance accountability system for government agencies defines performance accountability as the embodiment of the obligation of a government agency to be accountable for the success or failure of programs and activities that stakeholders have mandated to achieve measurable organizational missions with performance targets or targets that have been determined through regular government agency performance reports. The implementation of SAKIP includes strategic planning, performance agreements, performance measurement, performance data management, performance reporting, and performance review and evaluation.

The SAKIP is carried out through a self-assessment approach, allowing government agencies to independently plan, execute, evaluate, and monitor their performance, followed by the preparation of performance achievement reports. Because of this self-evaluation mechanism, independent assessments are conducted to provide objective feedback on submitted performance accountability documents. This mechanism is intended to strengthen the capacity of government institutions to achieve robust performance accountability (Muhtar et al., 2021).

Organizational Commitment

Organizational commitment refers to an employee's attitude related to their belief in and recognition of the organization's goals and values, their willingness to work towards achieving the organization's interests, and their desire to continue being part of the organization (Handayani et al., 2020). Norawati et al. (2022) said that the benefits of commitment in an organization include: 1) employees who are serious about showing high commitment to the organization have a much higher possibility of showing a high level of participation in an organization; 2) have a strong will to continue working in the current organization and always contribute to achieving goals; 3) seriously involved in work as a key mechanism and individual channel to contribute to achieving organizational goals.

Hypothesis Development

Handayani et al. (2020) stated that information technology can transform traditional management systems into contemporary ones, ultimately enhancing service quality and speed. The utilization of information technology refers to a person's attitude or behavior toward applying information technology to enhance performance and complete tasks (Razi et al., 2017). Information technology includes all types of technology that support humans in creating, modifying, securing, communicating, and distributing information. Information technology combines computerization and communication for data, voice, and video (Williams & Sawyer, 2007). Information technology has the function of computer technology, namely hardware and software, to process and store information, as well as communication technology to disseminate information (Soleman et al., 2019).

The utilization of information technology is based on agency theory, which states that the agent, in this context, the government, has an obligation as the party holding the trust to provide accountability to the party giving the trust, namely the principal or the public, who has the right to ask for accountability. Therefore, by utilizing information technology, apart from being able to help and simplify the work of agencies in achieving performance targets and objectives, it can also be a medium for publicizing these performance achievements as outlined in performance accountability reports, so that the public has the right to receive their realization. The research results Irvan et al. (2017), Sofyani et al. (2020), and Aliffandi et al. (2023) prove that utilizing information technology has a positive effect on the accountability of government agency performance. Based on the above description, the first hypothesis is proposed as follows:

H₁: Utilizing information technology has a positive effect on government agency performance accountability.

Government Regulation Number 60/2008 concerning the government internal control system states that internal control is an integral process of activities and actions carried out continuously to ensure sufficient confidence in achieving organizational goals through effective and efficient actions, reliable financial reports, security of state assets, and actions and compliance with laws and regulations. The government internal control system is based on agency theory, in which the government receives authority and trust from the public to protect and manage all regional resources properly. Therefore, for this to be implemented and achieved optimally, it needs to be supported by a good internal control system in each government agency to maintain accountability.

Mohamed and Sheikh-Ali (2014) explained that the internal control system is the first line of defence in safeguarding assets and preventing and detecting errors and fraud. Handayani et al. (2020) stated that the internal control system is used to maintain and direct the organization following the goals created. It can determine the extent of the performance has gone as expected. In addition, according to Saputra (2021) the government internal control system can improve performance and encourage success in carrying out tasks or programs planned by government agencies, according to the targets to be achieved and can be accounted for by the interested parties. The research results of Kewo (2017), Soleman et al. (2019), and Karunia and Heryani (2020) prove that internal control system has a positive effect on the accountability of government agency performance. Based on the above description, the second hypothesis is proposed as follows:

H₂: Government internal control system has a positive effect on government agency performance accountability.

Performance-based budgeting is a budgeting system that focuses on the relationship between the budget (input), output, and expected results (outcomes) from activities and programs, including efficiency in achieving these outputs and results (Mahmudi, 2016). A performance approach is used to prepare regional budgets based on Government Regulation Number 105/2000 concerning Regional Financial Management and Accountability. Performance-based budgeting is based on the agency theory perspective. It can be argued that the government, as

an agent, implements a performance-based budget to carry out the principal's orders by changing input, namely regional financial management, into output, namely accountability to stakeholders.

A budget managed based on performance is expected to handle public demands and needs, such as creating decentralization, democratization, transparency, and accountability, generally in government implementation and, specifically, in regional financial management (Zhang & Liao, 2011). Performance-based budgeting practices can encourage the achievement of accountability and better governance because, conceptually, this budgeting method allows management to link the provision of funds in each activity with the desired outputs and results and ensures efficiency in achieving the results of these outputs by paying attention to the expenditure of funds at each stage. Consistent with research by Ratmono and Suryani (2016), Sofyani and Prayudi (2018), and Yusuf (2021), which stated that performance-based budgeting practices are positively related to the level of accountability. Based on the above description, the third hypothesis is proposed as follows:

H₃: Performance-based budgeting has a positive effect on government agency performance accountability.

Information technology is used in business and public sector organizations, including governance (Irvan et al., 2017). Governments at the central and regional levels are obliged to develop and utilize information technology to improve budget management capabilities and convey budget information to the public. In addition, the government needs to optimize information technology to build a network of information management systems and work processes that enable the government to work in an integrated manner by facilitating access between units.

Organizational commitment plays a vital role in encouraging employees to fully leverage information technology and maximize its benefits. When employees perceive information technology as essential and recognize it as a determining factor in achieving organizational objectives, they tend to demonstrate greater responsibility, especially when supported by strong organizational commitment. This aligns with goal-setting theory, which posits that organizational commitment drives organizational behavior, ultimately aiding in the establishment of goals. Consequently, the greater the understanding of information technology within government agencies and the stronger the commitment they possess, the lower the likelihood of behavioral deviations, leading to improved performance accountability. Based on the above description, the fourth hypothesis is proposed as follows:

H₄: Organizational commitment moderates the effect of utilizing information technology on government agency performance accountability.

The government internal control system is a comprehensive process of actions and activities carried out continuously by leaders and all personnel to create full confidence in achieving organizational goals. With a good internal control system, the government can ensure reliable financial reporting, strict asset safeguards, and compliance with law (Suwanda, 2019). The enforcement of regulations within the government reflects an organizational commitment to establishing good governance, backed by a bureaucracy that upholds integrity to achieve internal control objectives.

According to goal-setting theory, organizational commitment is the driving force behind all organizational behaviors. When employees demonstrate strong organizational commitment, it positively influences their responsibility for implementing the internal control system. An organization's success is attainable through the effective implementation of an internal control system that aligns with established plans, methods, procedures and policies. Therefore, the greater the awareness of government agencies regarding the importance of an internal control system, and the stronger the employees' commitment to their institutions, the more likely it is that the agencies will achieve higher performance accountability. Based on the above description, the fifth hypothesis is proposed as follows:

H₅: Organizational commitment moderates the effect of the government internal control system on government agency performance accountability.

Performance-based budgeting is a process for developing performance measurements of government operations, services, and programs into the budget process, which is intended to drive the link between the budget (input) with the output and the expected results (outcomes) of activities, including efficiency in the achievement of outputs and results (Hijal-moghrabi, 2017). Performance-based budgeting aims to increase the effectiveness and efficiency of public spending by linking the funding of public sector organizations with the results achieved through systematic performance information (Robinson & Last, 2009).

Performance-based budgeting serves as a tool for demonstrating government accountability in achieving performance outcomes and financial targets. Consequently, it is expected to enhance accountability in government performance, ensure that budget utilization is more prudent, and support the improvement of community welfare. According to Badan Pengawasan Keuangan dan Pembangunan (2005), several conditions must be established to drive the successful implementation of performance-based budgeting, including leadership and commitment from all organizational components. This aligns with goal-setting theory, which emphasizes that organizational commitment drives behavior towards achieving established goals and objectives. Based on the above description, the sixth hypothesis is proposed as follows:

H₆: Organizational commitment moderates the effect of performance-based budgeting on government agency performance accountability

Research Method

This study uses a quantitative approach. The data type was primary data obtained through questionnaires using a Likert scale. Based on data from the Central Statistics Agency (BPS) of Pekalongan City, the number of State Civil Apparatus (ASN) from all Regional Apparatus Organizations (OPD) of Pekalongan City in 2023 is 2,846 people, which is the population. Convenience sampling was used for the study. The sample size was determined using the Slovin formula. Based on that, the calculated number of samples was 350, so that 350 questionnaires were distributed to respondents.

In this study, the dependent variable is government agency performance accountability. The indicators were adapted from [Ratmono and Suryani \(2016\)](#). Besides that, the independent variables include utilizing information technology, government internal control system, and performance-based budgeting. The indicators for utilizing information technology and performance-based budgeting were adapted from [Ratmono and Suryani \(2016\)](#), then the indicators for government internal control system based on Government Regulation of the Republic of Indonesia Number 60/2008. Meanwhile, the moderating variable is organizational commitment. The indicators were adapted from [Handayani et al. \(2020\)](#).

This study analyzed the data using Structural Equation Modeling (SEM). This method was chosen because the research involves variables that cannot be measured directly (unobserved variables) or are known constructs. This analysis includes 2 (two) stages, namely: (1) measurement model (outer model) and (2) structural model (inner model). Table 1 presents the measurement indicators for each variable.

Table 1. Variables Measurement

Variables	Variable Indicators
Government Agency Performance Accountability	<ul style="list-style-type: none"> Linkage of performance achievements with the vision/mission/program/policies set out in the strategic plan Clarity of budget targets and budget indicators and analysis Preparation of LKjIP promptly and used as consideration for preparing subsequent programs/activities There is evaluation or performance measurement and monitoring to ensure the success of the program/activity
Utilizing Information Technology	<ul style="list-style-type: none"> Use of IT in preparing until reporting accountability There are infrastructure, expert staff, and a website as a means of communication There is easy access and publication of financial management in a complete and timely manner
Government Internal Control System	<ul style="list-style-type: none"> Control environment Risk assessment Control activities Information and communication Monitoring
Performance-based Budgeting	<ul style="list-style-type: none"> Minimum Service Standards (SPM), Standard Cost Analysis (ASB), and performance indicators are used to measure performance. Level of budget absorption and fulfilment of 3E principles (economy, efficiency, and effectiveness) in budget realization. Linkage between planning and output. Improved service to the community so that complaints are reduced.
Organizational Commitment	<ul style="list-style-type: none"> Sense of ownership Emotions are attached Personal meaning Options Benefits Confidence to be loyal

Results and Discussion

Data collection for this study was carried out by directly distributing questionnaires to the State Civil Apparatus (ASN) from the Regional Government Organizations (OPD) of Pekalongan City, totaling 370 questionnaires. Of

the distributed questionnaires, 354 were returned and could be processed, indicating that the required sample size for this study was successfully achieved.

Most respondents were female (53.1%). Among the age range of 20–59 years, the majority of respondents were aged 30–39 years (29.1%). The majority held a bachelor's or applied bachelor's degree (64.6%), followed by respondents with a master's degree (9.4%) and a doctoral degree (0.6%), while the remaining had a diploma (14.6%) or high school education (10.9%). Most respondents had worked for 11–20 years (44.9%), followed by those with 0–10 years, 21–30 years, and 31–40 years of service, accounting for 24%, 20.9%, and 10.3% of the total respondents, respectively.

Table 2 presents the descriptive statistics results, including the minimum, maximum, mean, and standard deviation values. Generally, the mean scores range from 4.02 to 4.26, indicating that most respondents provided agreeable assessments for each variable. The standard deviation of each variable was lower than the mean, suggesting a relatively consistent data distribution.

Table 2. Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
UIT	350	2.80	5.00	4.16	0.51
GICS	350	3.29	5.00	4.23	0.40
PBB	350	3.20	5.00	4.26	0.43
OC	350	2.17	5.00	4.02	0.48
GAPA	350	3.00	5.00	4.26	0.42

Evaluation of the measurement model (outer model) is used to assess the reliability and validity of research constructs. Reliability testing aims to determine whether the question items in the research questionnaire are reliable by looking at the consistency of respondents' answers to the questions asked (Sunjoyo et al., 2017). Reliability testing was carried out using Composite reliability and Cronbach's alpha. If the Composite reliability above 0.7 and the Cronbach's alpha above 0.6, it can be concluded that the research instrument is reliable. As shown in Table 3, the Cronbach's alpha for each variable exceeds 0.6. The Composite reliability of each variable also met the requirements, namely, above 0.7. Thus, it can be concluded that the data are reliable.

Table 3. Reliability Testing Results

	UIT	GICS	PBB	OC	GAPA
Composite Reliability	0.853	0.909	0.901	0.889	0.924
Cronbach's Alpha	0.786	0.884	0.862	0.853	0.904

Validity testing aims to determine whether the research instruments used for data collection are valid. An instrument is valid if it can accurately measure what is expected and reveal data from the variables studied (Sunjoyo et al., 2017). Validity testing consists of discriminant validity and convergent validity. First, discriminant validity is related to the basis that all indicators or measures of different constructs should not have a high correlation (Ratmono & Suryani, 2016). Discriminant validity was carried out by reviewing the Fornell-Larcker. Data can be considered valid if the square root of the AVE for each construct is greater than the correlation between the constructs in the model. As shown in Table 4, the numbers in the top row of each column have greater values than those below. In addition, the numbers in the rightmost column of each row have a greater value than the numbers to the left. Apart from that, discriminant validity is also carried out by looking at cross-loading, where each indicator has a higher value for the measured construct than the others. This study shows that the cross-loading of each indicator for each construct has a higher value for the measured construct than for other constructs. These results reflect good discriminant validity, and the data can be declared valid.

Table 4. Fornell-Larcker

	OC	UIT	GICS	PBB	GAPA
OC	0.757				
UIT	0.521	0.735			
GICS	0.582	0.558	0.768		
PBB	0.644	0.621	0.739	0.804	
GAPA	0.649	0.656	0.744	0.778	0.797

Second, convergent validity relates to the principle that indicators of a construct should be highly correlated (Ratmono & Suryani, 2016). The convergent validity can be determined through Average Variance

Extracted (AVE) and outer loading. If the AVE above 0.5 and the outer loading above 0.6, it can be concluded that the research instruments are valid. As shown in Table 5, the AVE shows that all variables have value exceeding 0.5. Besides that, this study shows that the outer loading results show that all question items for each variable have value exceeding 0.6, so it can be stated that the data is valid.

Table 5. Average Variance Extracted (AVE)

UIT	GICS	PBB	OC	GAPA
AVE	0.540	0.589	0.646	0.573

The next is evaluation of structural model (inner model). Firstly, coefficient of determination (R^2) shows the variation in the dependent variable, which is explained by the independent variable and shown in percentage form (Ghozali & Latan, 2015). The R^2 value is between 0 (zero) and 1 (one). R^2 , whose value is small or leads to 0 (zero), means that the independent variable has limited ability to explain the dependent variable. On the other hand, R^2 , whose value is significant or leads to 1 (one), means that the independent variable almost entirely provides the information needed to predict variations in the dependent variable. As shown in Table 6, the resulting adjusted R^2 -square is 0.710, which can be interpreted as the ability of the independent variable in explaining the dependent variable is 71%. In comparison, the remaining 29% is explained by other factors outside this research.

Table 6. R-square (R^2)

	R-square	R-square Adjusted
GAPA	0.716	0.710

Goodness of Fit (GoF) testing is to verify the combined performance of the measurement model (outer model) and structural model (inner model) and provide a simple measurement for the overall model prediction (Ghozali & Latan, 2015). The GoF value is between 0 (zero) to 1 (one), with the value range classification including small GoF, whose value ranges from 0-0.25; moderate GoF, whose value ranges from 0.26-0.35; and large GoF, whose value ranges from 0.36-1. The GoF value calculation formula is as follows:

$$GoF = \sqrt{AVE \times R^2}$$

AVE = average of communality index

R^2 = average of R^2

The following is the calculation of the GoF value:

$$GoF = \sqrt{0.597 \times 0.710} = 0.65$$

Based on that, the GoF value obtained is 0.65. These results mean that this research model has a relatively high goodness of fit. Thus, it can be concluded that this research has used an appropriate model.

Table 7. Hypothesis Test Results

Hypothesis	Path	Path Coefficient	P Values	Results
H1 (+)	UIT \rightarrow GAPA	0.194	0.000	Supported
H2 (+)	GICS \rightarrow GAPA	0.282	0.000	Supported
H3 (+)	PBB \rightarrow GAPA	0.325	0.000	Supported
H4 (+)	UIT.OC \rightarrow GAPA	-0.021	0.521	Not Supported
H5 (+)	GICS.OC \rightarrow GAPA	0.074	0.159	Not Supported
H6 (+)	PBB.OC \rightarrow GAPA	-0.008	0.895	Not Supported

The results of hypothesis testing are presented in Table 7. In this study, the α is 1% or 0.01.

Effect of utilizing information technology on government agency performance accountability

The test result shows that utilizing information technology has a positive path coefficient of 0.194, while the p-value is 0.000, smaller than 0.01, which means that utilizing information technology has a positive and significant effect on government agency performance accountability. So, it can be concluded that the first hypothesis (H1) is supported. Information technology as an organizational resource will reduce the possibility of information gaps perceived by stakeholders (Anthoni et al., 2023). Information technology helps record and track every activity carried out by government agencies, such as budget use, so that performance reporting becomes more structured and accessible to carry out, as well as better monitored by the authorities. According to Anthoni et al. (2023), progress in information technology has increased productivity and efficiency in human activities, including

preparing financial reports. Information technology plays an essential role in providing information more quickly to users by making changes to not only paper methods but also electronic methods. In this way, information technology helps reduce the time required, which will affect the timeliness of reporting, as well as reducing obstacles, speeding up processes, and reducing human errors. Information technology will process, manage, and present information, replace the role of humans by automating specific tasks or processes, and strengthen the role of humans in presenting that information, task, or process (Julita & Susilatri, 2018). The existence of information technology support can provide responsive and quality services to the public as well as services between regional officials, including within the scope of the Pekalongan City, as an effort to develop electronic-based government administration to increase transparency and the quality of public services that are effective, efficient, and easily accessible, so that the ideal conditions for good governance can be achieved in the future. This finding is consistent with previous studies by Soleman et al. (2019), Handayani et al. (2020), Julia and Wahidahwati (2020), Harianto (2021), and Rakhma and Sulistyowati (2021), who stated similar results.

Effect of government internal control system on government agency performance accountability

The test result shows that the government internal control system has a positive path coefficient of 0.282, while the p-value is 0.000, smaller than 0.01, which means that government internal control system has a positive and significant effect on government agency performance accountability. So, it can be concluded that the second hypothesis (H2) is supported. Pekalongan Mayor Regulation Number 19A/2022 concerning guidelines for risk management in the government environment of Pekalongan City, which contains the Government Internal Control System (SPIP), implemented comprehensively within the regional government. Application of government activities, starting from planning, implementation, supervision, and accountability, must be carried out in an orderly and controlled manner. The internal control system in a government is essential because it can influence decision-making and impact government accountability and transparency (Budiana et al., 2019). In public sector organizations, internal control supports system formation and encourages decision-makers accountability (Bianchi, 2010). Greater reliance on internal control systems is associated with higher expectations of increased accountability within the organization (Liu, 2011). Because the internal control system emphasizes accountability, its implementation in the public sector is crucial at every stage (Aziz et al., 2015). Therefore, SPIP is essential in ensuring that government agencies are responsible, effective, and efficient as providers of quality public services. By strengthening internal control systems, government agencies can increase their performance accountability and gain greater trust and support from the public. The results of this study are in line with research conducted by Ratmono and Suryani (2016), Mukyala et al. (2017), Asmawanti et al. (2020), Kharisma et al. (2021), Darwin (2021), and Rizky and Noviyana (2022) who expressed similar opinions.

Effect of performance-based budgeting on government agency performance accountability

The test result shows that the performance-based budgeting has a positive path coefficient of 0.325, while the p-value is 0.000, smaller than 0.01, which means that performance-based budgeting has a positive and significant effect on government agency performance accountability. So, it can be concluded that the third hypothesis (H3) is supported. According to Suwanda et al. (2021), performance-based budgeting is a budgeting system that details the costs required and expected results from government spending, funded activities, and their outputs, as well as various combinations of expected program outputs and their positive impacts (outcomes). In performance-based budgeting, budget implementation and accountability based on achieving decided performance targets are expected to solve various regional problems (Cinquini et al., 2017). With performance-based budgeting, government agencies must clearly define the goals and results to be achieved and link the allocated budget to achieving these goals and results. This can increase transparency because stakeholders such as the community, supervisors, and legislature can see how the budget is used and what results are expected from its use, so that government agencies can be more responsible for the results and impacts of the programs they run. In addition, implementing performance-based budgeting requires a good performance measurement and evaluation system. Measurements are made to assess the performance produced within a certain period compared to the plans. Various quantitative and qualitative indicators used to measure budget absorption are used as a common thread to trace the use of the budget or financial reports and cash flow records (Suwanda et al., 2021). The results of this research are consistent with research by Selviani (2020), Brahmana et al. (2020), Wardani and Silvia (2021), Yesyan et al. (2021), and Israr and Syofyan (2022), who stated similar results.

Organizational commitment does not moderate utilizing information technology and government agency performance accountability

The test result shows that the path coefficient is negative at -0.021, but the p-value is 0.521, higher than 0.01, which means that organizational commitment does not moderate the effect of utilizing information technology on

government agency performance accountability. So, it can be concluded that the fourth hypothesis (H4) is not supported.

The reason is that the impact of information technology on accountability is largely structural and system-driven. IT systems intended for government use must be standardized and integrated to ensure consistent and dependable operations. The IT is effective in improving performance accountability, primarily influenced by the quality and advancement of the IT infrastructure itself. When the infrastructure is sufficient, it continues to have a significant influence on performance accountability. In specific contexts, information technology is regulated by policies or regulations that force organizations to adopt it, for example, Government Regulation Number 65/2010 concerning Regional Financial Information Systems. [Hariani \(2020\)](#) said that rapid progress in information technology facilitates the preparation of financial reports, making the process more efficient and effective. According to [Yudititiya et al. \(2023\)](#), while the use of information technology positively affects the quality of public financial reports, organizational commitment does not strengthen or weaken this relationship. So, well-developed and properly implemented IT systems inherently enhance efficiency, transparency, and accuracy in performance reporting. This suggests that IT tools are guided by protocols and standardized workflows that reduce reliance on internal motivation.

Organizational commitment does not moderate government internal control system and government agency performance accountability

The test result shows that the path coefficient is positive at 0.074, but the p-value is 0.159, higher than 0.01, which means that organizational commitment is not moderating the effect of government internal control system on government agency performance accountability. So, it can be concluded that the fifth hypothesis (H5) is not supported.

The reason is that the success of Government Internal Control System (SPIP) depends more on its design and implementation of best practices and standards. A system that is optimally designed will provide positive results, including performance accountability. Then, having appropriate and strictly followed Standard Operating Procedures (SOP) can ensure that SPIP runs effectively. This SOP sets out the steps that must be followed to ensure that internal controls are implemented consistently. By improving the internal control system, performance accountability will be adequately achieved, with all activities running according to the SOP that has been determined ([Zulfaidah et al., 2020](#)). With the presence of strict regulations, employees are indeed required to comply to avoid sanctions or penalties resulting from violations. Clear rules and consistent enforcement of punishment serve as a strong incentive for employees to behave following the prevailing workplace regulations. Therefore, internal factors, such as organizational commitment, become secondary, as employees will ultimately adhere to the organizational boundaries regardless of their personal commitment. In addition, audits can identify weaknesses in the system and recommend improvements to ensure that the SPIP remains effective. A well-designed SPIP, followed by strict SOP and supported by audits, can ensure increased performance accountability.

Organizational commitment does not moderate performance-based budgeting and government agency performance accountability

The test result shows that the path coefficient is negative at -0.008, but the p-value is 0.895, higher than 0.01, which means that organizational commitment does not moderate the effect of performance-based budgeting on government agency performance accountability. So, it can be concluded that the sixth hypothesis (H6) is not supported.

The reason is that performance-based budgeting is based on activities that have been planned before implementation ([Safaruddin & Basri, 2016](#)). Performance-based budgeting links funding to expected results, increasing efficiency in achieving results. Each work unit presents outputs and results as performance targets ([Abdul & Iqbal, 2012](#)). Then, performance-based budgeting relies on standardized performance measurements. This measurement includes objective indicators that ensure performance results are evaluated clearly and accurately. In Indonesia, regulations and guidelines have been issued regarding the implementation of performance-based budgeting in local governments, including the inclusion of performance indicators in planning and budgeting documents, as well as the use of these performance indicators in the government budget preparation process ([Wibisono & Riharjo, 2016](#)). A study by [Fauzi \(2017\)](#) demonstrated that none of the budgeting process phases, such as planning, execution, reporting, and evaluation, were significantly moderated by organizational commitment. This indicates that the effectiveness of performance-based budgeting depends on formal procedures and mechanisms. In other words, even with varying levels of organizational commitment, the institutional design of performance-based budgeting ensures consistent discipline, transparency in resource use, and accountability for outcomes, leaving little room for commitment to alter its impact.

Organizational commitment turns into an independent variable

This section repositions organizational commitment as an independent variable, given its lack of moderating influence on the relationships between information technology utilization, government internal control system, and

performance-based budgeting with government agency performance accountability. The results of the hypothesis testing can be found in Table 8.

Table 8. Hypothesis Test Results

Path	Path Coefficient	P Values	Results
UIT → GAPA	0.203	0.000	Supported
GICS → GAPA	0.293	0.000	Supported
PBB → GAPA	0.333	0.000	Supported
OC → GAPA	0.158	0.000	Supported

The test result shows that organizational commitment has a positive path coefficient of 0.158, while the p-value is 0.000, smaller than 0.01, which means that organizational commitment has a positive and significant effect on government agency performance accountability. Organizational commitment fosters a sense of ownership and dedication among employees, ensuring that they are more likely to adhere to accountability mechanisms and contribute proactively to institutional goals. Research with organizational commitment variables has been conducted by [Gabriel \(2017\)](#), [Hayat \(2017\)](#), and [Tetteh et al. \(2019\)](#), who showed that there is a relationship between organizational commitment and performance. According to [Safryani and Masdjojo \(2022\)](#), organizational commitment significantly affects the government's performance accountability, where high levels of commitment among civil servants support the achievement of institutional performance indicators and improved public service outcomes. Therefore, through the lens of goal-setting theory, organizational commitment strengthens accountability by fostering alignment between personal motivation and institutional performance objectives.

Conclusion

The study concludes that utilizing information technology, government internal control system, performance-based budgeting, and organizational commitment positively and significantly affect government agency performance accountability. However, organizational commitment did not moderate the effect of utilizing information technology, government internal control system, and performance-based budgeting on government agency performance accountability. This study is expected to provide insight to regional government agencies, especially for the leaders or structural officials of each Regional Apparatus Organization (OPD) of Pekalongan City, that it is important to pay attention to several things which are mainly related to optimizing the utilization of information technology, evaluating the implementation of government internal control system, improving the implementation of performance-based budget approach, and increasing organizational commitment as an effort to improve performance accountability and realize better governance. This study hopefully can increase knowledge and public trust in local government's performance by providing legitimacy and actively monitoring government agencies' performance to achieve goals. Suggestions that can be made are: (1) further research that uses questionnaire research instruments can present open questions so that respondents' answers are not limited to the available answer choices, allowing the discussion to be studied in more depth, and (2) further research can expand the scope of research locations so that the research results can be more generalized.

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