



The role of good governance mediation in the relationship of management efficiency and accountability

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Abstract

This study examined the effect of good governance in mediating the relationship between system integrity, internal control system, and leadership on government accountability. The research plan will be carried out at the Riau Provincial Government and the West Sumatra Provincial Government with data collection techniques using questionnaires. Several criteria determine the determination of the sample. The data used are primary data obtained from questionnaires filled out by respondents. Data analysis will be carried out with quantitative data analysis. While the data is processed using Partial Least Square (PLS). The data analysis method in this study uses a structural equation model (SEM). The research data analysis will be carried out in descriptive statistical analysis, statistical analysis, model measurement (outer model), Partial Least Square (PLS) structural equation analysis, and hypothesis testing. The results of this study indicate that the integrity system can improve performance accountability in an organization. Meanwhile, the competence of the apparatus, budgetary participation, and the use of IT cannot affect performance accountability. This study also found that good governance cannot be a reinforcing factor in linking the independent variable to the dependent variable.

Keywords: Integrity System, Apparatus Competence, Budget Participation, Performance Accountability.

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1. Introduction

Organizational accountability has become an essential topic of discussion, not only for researchers but also for the wider community. Accountability is known as the task of internal and external individuals or organizations in being accountable for all their activities and transparently disclosing the results achieved, including accountability for money, assets, and services and their impact on policies for the community (Alam et al., 2018; Johansson et al., 2013).

Accountability in the public sector is the public's desire to provide clarity about where resources are owned and how the government uses public resources. This statement is always questioned because there are still many cases of inefficiency in government performance in providing services to the community. Problems that still often occur related to the inefficiency of managing these resources increase the public's demand for accountability. There is more significant pressure for the government to manage it carefully (Alam et al., 2018).

Many studies have been carried out on factors related to increasing accountability. However, this study focuses on management efficiency in managing an organization to achieve goals and meet the demands of the broader community so that the level of public trust in the government is getting better. Several studies emphasize the relationship between accountability and system integrity, human resource competence, budget participation, and IT utilization among these factors (Villoria, 2021; Hardiningsih et al., 2020; Ubaidillah & Arumsari, 2019; Alam et al., 2018; Atan, 2017; Said et al., 2016; Azizal et al., 2015; Razi, 2017; Neltje et al., 2021).

Integrity is an important character that humans must possess. Integrity is also interpreted as an essential feature for the smooth functioning of an institution or organization. Several previous studies have stated that integrity is a moral understanding with a general meaning as honesty or moral integrity (Bauman, 2013; Trevinyo-rodri, 2004). Integrity in public administration usually relates to preventing corruption, administrative errors, and others from building a culture and ethical behavior in all parts of the political administration system. The more applied culture and ethical behavior in an organization, the more effective the system is built. The level of accountability of the apparatus for all activities and performance can be trusted, the better (Aulich, 2011).

An integrity system is a set of institutions and practices that aim to build integrity, transparency, and accountability in the public sector. An integrity system is also a framework based on doing the right thing, including robust mechanisms to detect and prevent bribery, corruption, and fraud (Snively, 2020). Integrity system refers to how the structure within an entity contributes to good behavior, which is indicated by transparency and accountability. When an integrity system can be built in public sector organizations, fraud cases that often occur in the public sector can be reduced (Alam et al., 2018; Snively, 2020; Azizal et al., 2015; Said et al., 2016; Atan, 2017).

Another factor that will be further investigated in this research is the competence of human resources, and one of the essential competencies that must be possessed is leadership. Teniente - Matson's (2019) dissertation concluded that a leader must understand what competencies the organization needs to produce a good performance and be accountable for it.

Effective leadership is a trigger for increased performance in teams or groups, quality of work, and security and innovation (Greenfield, 2007). Leaders demonstrate accountability from accountability for the results of actions and decisions taken. They can be seen from the success in turning efforts into results. Through behavior and quality of decision making, a leader can determine performance standards so that other individuals or groups can emulate them. Several previous studies prove that competence can affect performance accountability (Gberevbie et al., 2017; Alam et al., 2018).

In addition to HR competencies, budget participation is no less critical in increasing an organization's performance accountability. Budget participation is critical. Apart from HR competence, budget participation is no less critical in increasing an organization's performance accountability. Budgetary participation is an approach to managerial that can improve managerial performance, an approach to managerial that can improve managerial performance (Prihandini & Sunaryo, 2011). Participation in budgeting is planning and controlling the budget, which in its preparation involves subordinates and superiors in the organization. The budget preparation must have a clear budget target because it can increase the expected performance in the organization. Clear budget targets can facilitate accountability for success or failure in carrying out organizational tasks so that predetermined goals and objectives (Prihandini & Sunaryo, 2011). Good budget participation will be able to increase the accountability of an organization's performance, and several previous studies have proved this (Prihandini & Sunaryo, 2011; dan Putra, 2013). Meanwhile, according to Nugrahani (2009), another opinion is that budget participation cannot affect managerial performance in Yogyakarta.

Another factor in this research is the use of information technology (IT). Of course, information technology plays an important role today because IT is needed to support performance. According to Damayanti (2017), apart from functioning as the computer technology in processing and storing information, information technology also functions as a communication technology in conveying and disseminating information. Utilization of information technology can support performance so that with good technology, it can increase performance accountability following several previous studies (Kajian et al., 2020; dan Razi, 2017). Meanwhile, according to Wulandari et al., (2018), information technology cannot affect the accountability of an organization's performance.

The existence of public demands regarding transparency of accountability for the use of the budget, as happened recently in West Sumatra Province regarding Covid Funds (www.detik.com, www.kompas.com), requires all parties to play a role in answering this big question from the community. This research was conducted to look at the factors that encourage accountability in the public sector to become additional literacy for the government in formulating policies related to governance and accountability. This research was carried out in district governments in Riau and West Sumatra Provinces, so that a comparison of the level of accountability and how the integrity system, HR competency, budget participation, and IT utilization in these two provinces can affect the accountability of the apparatus in using the regional budget. In addition, this study also uses governance as mediation and looks at its relationship to strengthen government accountability.

2. Literature Review

2.1. Agency Theory

Public sector organizations are built based on Agency Theory. According to Bergman & Lane, (2014), agency theory can be applied in public organizations. He argues that modern democracies are based on a series of principal-agent relationships. Agency theory discusses the agency relationship where a party (principal) delegates authority to a party (agent) to do all the work responsibly.

The relationship between agency theory and the concept of accountability can be interpreted as the obligation of the government or the public as the holder of the trust (Agency) to provide accountability, present, report, and disclose all activities and activities that are their responsibility to the community as the trustee (Principal) who has rights. Moreover, the authority to hold such accountability (Mardiasmo, 2002).

According to Bergman & Lane (2014), agency theory can be applied in public organizations. He argues that modern democracies are based on a series of principal-agent relationships. The same thing was also stated by Moe (2019), who explained the economic concept of public sector organizations using agency theory. Bergman & Lane (2014) state that the principal-agent relationship framework is critical for analyzing public policy commitments.

The relationship between the public as voters and government (executive), the relationship between the legislature and the executive, the relationship between superiors and subordinates of the government has also been explained using agency theory (Mulgan, 2000). The agency relationship in this study can be seen in the accountability of blood government, where local governments give authority to regional representatives to create government accountability. However, later there will be an accountability process in order to achieve good governance.

2.2. Accountability

Accountability is a form of accountability of a person (leader, officer, or implementer) or an organization to parties who have the right or authority to request information related to performance or actions in carrying out the mission and goals of the organization in the form of reporting that has been determined periodically.

According to UNDP (United Nations Development Program), accountability is an evaluation of implementing organizational activities/performance to be accountable and as feedback for organizational leaders to further improve organizational performance in the future. Accountability is the realization of the obligation to account for the success or failure of implementing the organization's mission in achieving the goals and objectives that have been set through a medium of periodic accountability.

The following is the definition and understanding of accountability from several book sources:

1. According to Mursyidi (2013), accountability is responsible for managing resources and implementing policies entrusted to reporting entities in achieving the goals set periodically.
2. According to Mardiasmo (2006), accountability is a form of obligation to account for the success or failure of implementing the organization's mission in achieving predetermined goals and objectives through an accountability medium that is carried out periodically.
3. According to Sedarmayanti (2003), accountability is the obligation to provide accountability or answer and explain the performance and actions of a person or an organization to parties who have the right or authority to ask for information or accountability.
4. According to Sujarweni (2015), accountability is a form of the obligation of a person (leader/officer/executor) to ensure that the duties and obligations carried out by him have been carried out following applicable regulations.
5. According to Halim (2012), accountability is the obligation to provide accountability and explain the performance and actions of a person, legal entity, or organizational leader to other parties who have the right and obligation to ask for accountability and information obligations.

According to LAN and BPKP (2000), the principles of accountability are as follows:

1. There must be a commitment from the leadership and all agency staff to manage the implementation of the mission so that it is accountable.
2. It must be a system that can guarantee the use of resources consistent with the applicable laws and regulations.
3. Must be able to show the level of achievement of the goals and objectives that have been set.

4. Must be oriented towards achieving the vision and mission as well as the results and benefits obtained.
5. Must be honest, objective, transparent, and innovative as a catalyst for change in the management of government agencies in the form of updating methods and techniques for measuring performance and preparing accountability reports.

According to Mahmudi (2013), accountability consists of two types, namely:

1. Vertical accountability is accountability to higher officials, for example, the head of the service to the regent or mayor, the minister to the president, the head of the unit to the head of the branch, the head of the branch to the principal director, and others.
2. Horizontal accountability is accountability to the public or other institutions that do not have a superior-subordinate relationship.

According to Wasistiono (2007), based on his perspective, accountability is divided into five types, namely:

1. Administrative/organizational accountability. Accountability between authorized officials and subordinate units in a clear hierarchical relationship.
2. Legal accountability. This type of accountability refers to the dominant public associated with the legislative and judicial processes.
3. Political accountability. This type is related to the authority of the holder of political power to regulate, set priorities and distribution of resources and ensure compliance in carrying out administrative and legal responsibilities.
4. Professional accountability relates to implementing performance and actions based on benchmarks set by people of the same profession.
5. Moral accountability. This accountability is related to the overall values in society.

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2.3. System Integrity

Integrity is acting consistently to follow the organization's values and policies and the professional code of ethics, even under challenging circumstances. At the ethical level, the meaning of integrity is the truth and honesty of disciplinary actions taken by someone (Mubin, 2018).

Miller (2001) cites several expert explanations regarding the meaning of integrity, including:

1. Integrity as coherence. Integrity is coherence or connecting the various components that exist within a person so that people who have integrity can be said to be harmonious, not divided, wholehearted and can act in various ways (having many alternative actions that do not violate the norm at all times (Frankfurt and Dworkin).
2. Integrity as a practical identity. Identity is a fundamental commitment that is useful for finding meaning and purpose in life, compromising with the principles of others, family, and community or religious institutions. People who have identity/integrity will always

maintain their commitments, even though many conflicts or situations force them to violate their commitments (Calhoun).

3. Integrity as a social policy. Calhoun argues that although integrity involves relationships with other (social) people, the self remains central. A person with integrity must stand on his commitments and perform appropriate actions or follow personal principles and social policies. When what a person does is deemed inappropriate by society, then that person lacks integrity.
4. Integrity as rationality. Integrity accepts the concept of rationality or something that is considered reasonable and reasonable. A person who has integrity does not always have to have very objective views and attitudes regarding a specific commitment or behavior. For example, executioners kill people who commit crimes. In moral teachings, killing is not allowed. However, because the punishment for these criminals has a reasonable and acceptable reason, the executioner cannot be said to be a person who lacks integrity.
5. Integrity as an objective goal. Integrity is objectively aimed at achieving community justice (community values) and maintaining the commitments that have been formed.

Based on the definitions of integrity above, it can be concluded that someone who has integrity has harmony within himself, is rational, can tolerate the principles of others, and has a clear direction and purpose in life.

2.4. Competency of Human Resources Apparatus

1. Human Resource

Human resources are an integrated ability of the power of thought and physical power possessed by individuals. Behavior and nature are determined by heredity and environment, while work performance is motivated by a desire to fulfill his or her satisfaction (Priyono, 2008). Human Resources is one of the most critical factors in a company seen from other factors besides business capital (Hariandja, 2002). According to Zwell, seven determinants influence or shape competence: beliefs and values, expertise or skills, experience, personal characteristics, motivation, emotional issues, and intellectual capacity.

2. Competency

The quality of human resources can be reflected in the competencies possessed by each individual in the organization. These competencies include Knowledge, Skill, and Attitude. According to Boyatzis in Hutape and Nurianna Thoha, the definition of competence is the capacity that exists in someone who can make that person able to fulfill what is required by work in an organization can achieve the expected results. According to Rotwell, competence is an area of knowledge or skills critical for production to outputs (an area of knowledge or skills critical for production to outputs). According to Rotwell, competencies can be divided into four, namely: technical competence, managerial competence, social competence, and intellectual competence.

2.5. Budget Participation

The regional budget is a work plan carried out by the government in the form of money (rupiah) in one period (Mardiasmo, 2018). Budgetary participation is a managerial approach that can improve managerial performance (Prihandini & Sunaryo, 2011). Participation is the participation of subordinates and superiors in the budgeting process to create more comprehensive access to information (Mardiasmo, 2018). There are several indicators on budgetary participation, which have been described by Sinaga (2013) as follows.

1. Involvement in budgeting.

2. Influence on budgeting.
3. The importance of the budget proposal.
4. Logic in the budget.

2.6. Utilization of Information Technology

Damayanti (2017) states that in addition to functioning as the computer technology in processing and storing information, information technology also functions as communication technology in conveying and disseminating information. Information technology is all forms of valuable technology for creating, storing, converting, and using the information in all its forms (Ahira, 2011). According to O'Brien (2008:28), information technology is a computer network that can include hardware, software, data management, and information network technology.

The following are some indicators of the use of information technology, according to Wardani & Andriyani, (2017).

1. The work process is electronic to find out whether the agency has adequate computers, and the work process is running electronically.
2. Processing and storage of financial data are done to find out how an organization manages data.
3. Processing of information with the internet network is intended to learn how to manage information by utilizing the internet.
4. Management System, intended to find out the resulting information has integration.
5. Computer equipment maintenance is intended to determine the schedule for maintaining electronic goods, repairing damaged equipment, and using antivirus on computers.

2.7. Good Governance

The application of good governance in the public sector means building a culture, values, and ethics that underlie the development of professional behavior. The implementation of good governance in the public sector is expected to provide clear direction on performance behavior and public sector organizations. This effort aims to make the resulting gait more actual and reliable, to realize a more effective and optimal performance. Organizational commitment is one of the essential characters in carrying out their duties (Study et al., 2020).

Sedarmayanti (2012), The importance of applying the principles of good governance in realizing a brighter future for the nation is illustrated through the framework of the need for accountability towards good governance. Starting from the thought of the importance of change management in responding to the complexity, dynamics, and diversity of the public administration environment which is translated into a regional autonomy format which requires strategic steps, including:

1. the importance of maintaining awareness of the urgency of change & setting priorities;
2. creation of a solid steering coalition team;
3. efforts to develop and communicate vision & strategy;
4. empowerment;
5. generate short term success;
6. consolidation of performance achievements & efforts to produce more change; as well as
7. internalization of change values to become organizational culture.

3. Methodology

3.1. Hypothesis Development

Integrity is the truth and honesty of a person's disciplinary actions (Mubin, 2018). Research conducted by Alam et al. (2018) regarding the Practices of corporate integrity and accountability of non-profit organizations in Malaysia stated that the five dimensions of the corporate integrity system (compliance, policies and rules, organizational culture, leadership, ethics training, and education, and whistle-blowing) significantly contribute to positive accountability results from NPOs. Furthermore, research by M. Alam et al. (2016) with the title "Enhancement of the Accountability of Public Sectors through Integrity System, Internal Control System and Leadership Practices: A Review Study," with the results obtained that there is a link between accountability and integrity system, internal control system and HR competency.

H1: System integrity has a positive effect on accountability

Human resources are an integrated ability of the power of thought and physical power possessed by individuals. Behavior and nature are determined by heredity and environment, while work performance is motivated by a desire to fulfill his or her satisfaction (Priyono, 2008).

This study is supported by research by Ubaidillah & Arumsari (2019), which states that human resources positively affect accountability. Ramadhania & Novianty's (2020) research states that natural resource competence positively affects accountability.

H2: Human Resources have a positive effect on accountability

Participation in budgeting is a managerial approach that is generally considered to improve managerial performance (Prihandini & Sunaryo, 2011). The research results successfully prove that budget participation can affect performance accountability, namely Mukmin (2017).

H3: Budget Participation has a Positive Effect on Performance Accountability

Damayanti (2017) states that in addition to functioning as the computer technology in processing and storing information, information technology also functions as communication technology in conveying and disseminating information. Razi's reaserch (2017) states that the use of information technology affects the performance accountability of government agencies.

H4: Utilization of IT affects Accountability

Research Jamaliah M. Alam et al. (2016) regarding the Relationship between Good Governance and Integrity System: Empirical Study on the Public Sector of Malaysia states that the integrity system has a good effect on good governance. Furthermore, Farnita & Junaidi (2020) found a positive and significant influence of information technology and service commitment on the implementation of GGG and employee performance. According to Puspitasari et al. (2017), governance strengthens the influence of participatory budgeting on the performance of government officials. Ubaidillah & Arumsari (2019). This study states that research and discussion can be concluded that governance positively affects village fund management accountability with HR professionalism as an intervening variable.

H5: there is a relationship between performance accountability and integrity system, the competence of human resources apparatus, budget participation, utilization of IT, and good governance as an intervening variable.

3.2. Sample and Sources Data

The population in this study is Regional Apparatus Organizations (OPD) in the Provinces of Riau and West Sumatra. The research sample was selected with specific criteria, namely as follows:

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The population in this study is Regional Apparatus Organizations (OPD) in the Provinces of Riau and West Sumatra. The research sample was selected with specific criteria, namely as follows:

1. The sample is State Civil Apparatus, both PNS and PPPK, who work in Regional Apparatus Organizations (OPD) of Riau and West Sumatra Provinces.
2. The sample is OPD employees placed in finance, personnel, or program planning/development.

The type of research used in this study is based on the characteristics of the problem, namely causal-comparative research. Comparative causal research is a type of research that explains the existence of a causal relationship between two or more variables by testing the hypotheses that have been formulated previously, where the variables are not manipulated or given special treatment by researchers (Mudrajat Kuncoro, 2013: 277).

The data source used is primary data. Primary data was obtained by using a structured questionnaire to collect information from local government organizations (OPD) in Riau and West Sumatra provinces.

The data collection technique used in this research is a questionnaire or questionnaire method. This method is carried out through the distribution of questionnaires that have been structured in a structured manner. The questions were distributed directly to the respondents. Then the questionnaire is filled in based on the perception of each respondent using a Likert scale.

4. Findings

4.1. Descriptive Statistics

Descriptive data describe the condition or condition of the respondent, which can be additional information to understand the results of the study. Questionnaires were distributed to 87 OPDs. From the questionnaires distributed, 151 questionnaires were returned from 68 OPDs, while 19

OPDs had not returned. The following are the details of the OPD in this study which are presented in Table 1:

Table 1. OPD Details

No	Explanation	Number of OPD
1	Sample OPD	87
2	OPD who did not receive the Questionnaire	0
4	OPD not returning Questionnaire	19
5	OPD that returns Questionnaire	68

Source: Processed Primary Data (2021)

An overview of the respondents was obtained through the collected questionnaires, consisting of the respondent's gender, age, position, education level, educational background, and work experience in OPD.

Table 2. Respondent Details

	Frequency	Percentage
Respondents by gender		
Male	51	33,77%
Female	85	56,29%
Not giving an answer	15	9,93%
Total	151	100%
Respondents by position		
Head of Department/Agency	49	32,45%
Secretary	52	34,43%
Head of sub-section of Finance/Planning/General/Employment	50	33,11%
Total	151	100%
Respondents by education level		
SMA/SLTA	9	5,96%
D3/D4	14	9,27%
S1	69	45,69%
S2	35	23,18%
S3	3	1,99%
Not giving an answer	21	13,90%
Total	151	100%

Source: Processed Primary Data (2021)

Table 2 shows the percentage value of each respondent in a specific category. Based on the table, it can be seen that the percentage of the female sex is more dominant with a total of 56.29%. Respondents based on position have a dominant value at the level of secretary position with a percentage of 34.43%. Meanwhile, respondents based on education level are more dominant at 45.69% with an undergraduate education level.

The results of the descriptive analysis describe the characteristics of system integration variables, HR competencies, IT utilization, budget participation, good governance, and performance accountability under study. These results also serve as an empirical description to prove the research phenomenon.

Table 3. Descriptive Statistics

	Mean	Median	Min	Max	Standard Deviation	Criteria
AK14	4,457	5,000	3,000	5,000	0,595	Good
AK15	4,543	5,000	2,000	5,000	0,572	Good
AK16	4,523	5,000	3,000	5,000	0,525	Good
AK17	4,477	4,000	3,000	5,000	0,525	Good
AK18	4,517	5,000	2,000	5,000	0,585	Good
AK9	4,570	5,000	1,000	5,000	0,615	Good
GG10	4,510	5,000	3,000	5,000	0,513	Good
GG4	4,470	5,000	2,000	5,000	0,618	Good
GG5	4,503	5,000	3,000	5,000	0,526	Good
GG6	4,503	5,000	1,000	5,000	0,629	Good
GG7	4,430	4,000	1,000	5,000	0,636	Good
IS10	4,523	5,000	3,000	5,000	0,538	Good
IS11	4,411	4,000	2,000	5,000	0,601	Good
IS6	4,623	5,000	2,000	5,000	0,561	Good
IS7	4,397	4,000	1,000	5,000	0,642	Good
KS2	4,483	4,000	3,000	5,000	0,526	Good
KS3	4,503	5,000	3,000	5,000	0,562	Good
KS4	4,444	4,000	3,000	5,000	0,535	Good
KS5	4,543	5,000	3,000	5,000	0,537	Good
PA3	4,450	5,000	3,000	5,000	0,606	Good
PA4	4,497	4,000	4,000	5,000	0,500	Good
PA5	4,397	4,000	2,000	5,000	0,610	Good
TI4	4,523	5,000	3,000	5,000	0,585	Good
TI5	4,503	5,000	2,000	5,000	0,660	Good
TI6	4,490	5,000	3,000	5,000	0,550	Good
TI7	4,550	5,000	3,000	5,000	0,523	Good

Source: Processed Primary Data (2021)

Table 3 shows that the average on all variables has a value above 4 which means that all variables in this study are in good condition.

Verification Analysis

The reliability test was carried out in this study to determine how well the questions were used to test the variables used. Reliability is measured using Cronbach's alpha and composite reliability (Hair et al., 2017:136).

Table 4. Reliability Test Results

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Performance Accountability	0,806	0,815	0,861	0,510
Good Governance	0,760	0,764	0,839	0,512

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
HR Competence	0,695	0,705	0,812	0,520
Budget Participation	0,671	0,678	0,819	0,601
IT Utilization	0,760	0,764	0,848	0,583
System Integration	0,731	0,737	0,831	0,551

Source: Processed Primary Data (2021)

Table 4 shows that each variable has Cronbach's Alpha and Composite Reliability values above 0.6. Based on these data, it can be interpreted that the variables in this study have reliable or reliable indicators.

A convergent validity test was also carried out using outer loading and average variance extracted (AVE) to test the validity of the questions used in the questionnaire.

Table 5. Validity of Outer Loadings

	Original Sample (O)	Sample Mean (M)	Validity Criteria
Performance Accountability			
AK14 <- Performance Accountability	0,641	0,638	Valid
AK15 <- Performance Accountability	0,679	0,681	Valid
AK16 <- Performance Accountability	0,736	0,734	Valid
AK17 <- Performance Accountability	0,689	0,685	Valid
AK18 <- Performance Accountability	0,718	0,712	Valid
AK9 <- Performance Accountability	0,808	0,810	Valid
Goog Governance			
GG10 <- Good Governance	0,646	0,650	Valid
GG4 <- Good Governance	0,716	0,710	Valid
GG5 <- Good Governance	0,684	0,685	Valid
GG6 <- Good Governance	0,731	0,726	Valid
GG7 <- Good Governance	0,791	0,788	Valid
Integrity System			
IS10 <- System Integration	0,752	0,756	Valid
IS11 <- System Integration	0,761	0,754	Valid
IS6 <- System Integration	0,713	0,703	Valid
IS7 <- System Integration	0,743	0,732	Valid
HR Competence			
KS2 <- HR Competence	0,656	0,647	Valid
KS3 <- HR Competence	0,757	0,758	Valid
KS4 <- HR Competence	0,768	0,770	Valid
KS5 <- HR Competence	0,699	0,690	Valid
Budget Participation			
PA3 <- Budget Participation	0,766	0,762	Valid
PA4 <- Budget Participation	0,760	0,754	Valid

	Original Sample (O)	Sample Mean (M)	Validity Criteria
PA5 <- Budget Participation	0,800	0,803	Valid
IT Utilization			
TI4 <- IT Utilization	0,805	0,807	Valid
TI5 <- IT Utilization	0,703	0,700	Valid
TI6 <- IT Utilization	0,769	0,767	Valid
TI7 <- IT Utilization	0,772	0,776	Valid

Source: Processed Primary Data (2021)

The Outer Loading results in Table 5 show the respective values above 0.6. Then this means that the indicator has significant validity.

Tabel 6. Hasil Pengujian Validitas Ave

Variable	Average Variance Extracted (AVE)
Performance Accountability	0,510
Good governance	0,512
HR Competence	0,520
Budget Participation	0,601
IT Utilization	0,583
System Integration	0,551

Source: Processed Primary Data (2021)

The test results in table 6 show that all variables have an AVE value above 0.5. This result shows that these variables based on the AVE value have good validity criteria.

The next test is discriminant validity seen from the cross-loading and comparing the AVE value with the square of the correlation between the constructs. Discriminant validity must show that the AVE value is higher than the square of the correlation between the construct and other constructs. (Hair et al., 2017:138).

Tabel 7. Hasil Cross Loading

	Accountability	Good Governance	HR Competency	Budget Participation	IT Utilization	Integrity System
AK14	0,641	0,241	0,318	0,239	0,391	0,378
AK15	0,679	0,411	0,346	0,151	0,367	0,418
AK16	0,736	0,365	0,381	0,311	0,301	0,458
AK17	0,689	0,388	0,352	0,303	0,335	0,455
AK18	0,718	0,244	0,259	0,066	0,363	0,437
AK9	0,808	0,533	0,294	0,146	0,339	0,552
GG10	0,283	0,646	0,374	0,365	0,393	0,312
GG4	0,351	0,716	0,375	0,310	0,328	0,402
GG5	0,374	0,684	0,414	0,382	0,400	0,395
GG6	0,444	0,731	0,249	0,233	0,368	0,406
GG7	0,403	0,791	0,326	0,400	0,318	0,451
KS2	0,269	0,230	0,656	0,335	0,173	0,203

	Accountability	Good Governance	HR Competency	Budget Participation	IT Utilization	Integrity System
KS3	0,383	0,392	0,757	0,452	0,576	0,470
KS4	0,330	0,381	0,768	0,490	0,368	0,380
KS5	0,310	0,363	0,699	0,284	0,443	0,379
PA3	0,251	0,321	0,430	0,766	0,337	0,198
PA4	0,179	0,331	0,437	0,760	0,372	0,150
PA5	0,222	0,433	0,413	0,800	0,355	0,221
TI4	0,390	0,410	0,462	0,401	0,805	0,350
TI5	0,371	0,325	0,422	0,279	0,703	0,363
TI6	0,387	0,360	0,463	0,402	0,769	0,413
TI7	0,335	0,434	0,381	0,306	0,772	0,323
IS10	0,493	0,391	0,394	0,262	0,304	0,752
IS11	0,504	0,541	0,464	0,268	0,478	0,761
IS6	0,449	0,315	0,309	0,083	0,202	0,713
IS7	0,431	0,359	0,333	0,087	0,387	0,743

Source: Processed Primary Data (2021)

5. Results

The evaluation results in Table 8 R Square show that the R Square value of performance accountability is 0.47. The results show that the constructs of the variables in this study can explain the accountability of performance by 47%, while other variables explain the remaining 53%. The category for the results of the R Square variable SIA Success and Organizational Performance is above 0.25 - 0.50, categorized as moderate (Hair et al., 2017:175).

Table 8. Structural Equation Model

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	R Square	R Square Adjusted
HR Competence -> Performance Accountability	0,062	0,090	0,110	0,566	0,572	0,470	0,452
Budget Participation -> Performance Accountability	-0,020	-0,021	0,088	0,228	0,820		
IT Utilization -> Performance Accountability	0,165	0,187	0,111	1,488	0,137		
System Integration -> Performance Accountability	0,430	0,408	0,094	4,576	0,000		
HR Competence -> Good Governance -> Performance Accountability	0,006	0,000	0,022	0,291	0,772		
Budget Participation -> Good Governance -> Performance Accountability	0,050	0,047	0,042	1,187	0,236		

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	R Square	R Square Adjusted
IT Utilization -> Good Governance -> Performance Accountability	0,032	0,023	0,029	1,073	0,284		
System Integration -> Good Governance -> Performance Accountability	0,069	0,073	0,071	0,978	0,329		

Source: Processed Primary Data (2021)

The hypothesis test results in Table 4.10 show that the t statistic of the integrity system on performance accountability produces a value of 4.576 greater than 1.96 with a p-value of 0.00 less than 0.05. So, we can conclude that the integrity system has a significant effect on performance accountability, which means that H1 is accepted.

The HR competency variable on performance accountability shows a t-statistic value of 0.566, more diminutive than 1.96 with a p-value of 0.572 greater than 0.05, which means HR competence does not affect performance accountability. Based on the data above, it can be concluded that H2 is rejected.

The budget participation variable on performance accountability shows the t statistic value of 0.228, more diminutive than 1.96 with a p-value of 0.820 greater than 0.05, which means that budget participation cannot affect performance accountability. Therefore, it can be concluded that H3 is rejected.

The variable of IT utilization on performance accountability shows the t statistic value is smaller than 1.96, namely 1.488 with a p-value of 0.137, which is greater than 0.05, which means that IT utilization does not affect performance accountability. So, it can be concluded that H4 is rejected.

The HR competency variable on performance accountability with good governance as a moderating variable shows the t statistic value is smaller than 1.96, namely 0.291 with a p-value of 0.772 greater than 0.05. The variable of budget participation on performance accountability with good governance as a moderating variable shows the t statistic value of 1.187, more diminutive than 1.96 with a p-value of 0.236 greater than 0.05. The variable of IT utilization on performance accountability with good governance as moderating variable shows the t statistic value of 1.073, which is smaller than 1.96 with a p-value of 0.284, which is greater than 0.05. The system integrity variable on performance accountability shows the t statistic value of 0.978, more diminutive than 1.96 with a p-value of 0.329, more significant than 0.05. Based on the explanation above, we can conclude that the system integrity variables, HR competencies, budget participation, and IT utilization cannot affect performance accountability through good governance as moderating variables. This result means that H5 is rejected.

6. Conclusion

The initial purpose of this study was to see how to create accountability for performance with good governance as an intervening variable in the provincial governments of Riau and West Sumatra. Based on the results of data processing and analysis, the following conclusions can be drawn:

1. System integrity has a significant effect on performance accountability. The results of this study are in line with the research of Villoria (2021) in his research on governance in Latin

America, which found that an integrity body is needed in an organization, starting from the staff, financial, legal, and technical levels because, without a sound integrity system, good governance good will be complicated to achieve. From the study results, it can be concluded that the better the system of integration in government, the better the accountability of performance will be.

2. HR competence does not affect performance accountability. The results of this study are not in line with the research of Gbervbie et al. (2017) in his research that poor accountability in Nigeria occurs due to poor leadership. So, it can be concluded that HR competence is not a vital factor in improving performance accountability in government agencies
3. Budget participation cannot affect performance accountability. The results of this study are in line with research by Nugrahani (2009), which argues that budgetary participation cannot affect managerial performance in Yogyakarta. So it can be concluded that budgetary participation cannot be a support in increasing government performance accountability.
4. IT utilization does not affect performance accountability. This research is in line with Ferida's (2018), which states that information technology cannot affect an organization's performance accountability. It can be concluded that the use of IT is not a factor that is expected to improve performance accountability.
5. System integrity, HR competency, budget participation, and IT utilization cannot affect performance accountability through good governance as a moderating variable. This study is not in line with the research of Said et al. (2016b), Farnita & Junaidi (2020), Ubaidillah & Arumsari (2019) and Puspitasari et al. (2017). This research proves that some of these variables cannot be strengthened by the excellent governance variable in increasing the accountability of government agencies' performance.

The data obtained from this research only came from questionnaires. They did not use interview techniques to convince respondents' answers, so it was estimated that there were still respondents who did not understand the questions from the questionnaire. Therefore, for further research, it is recommended to use interview techniques.

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