



Sector public accountability performance measurement: The role of internal factors public sector and accountability as intervening

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ABSTRACT

This study examines the influence of leadership style, internal control, organizational culture, organization commitment, organizational performance with public Accountability as an intervening variable on Regional Apparatus Organizations in the Yogyakarta City Government. This study used a sampling method with purposive sampling based on specific criteria. The questionnaire collects the data with 121 respondents from 30 OPDs in the Yogyakarta City Government, which is then further analyzed based on multiple regression and path analysis using SPSS v 22 software application. The results of this study show that leadership style and internal control positively affect the performance of local government organizations. In contrast, the organizational culture and organizational commitment do not positively affect the performance of local government organizations. Thus, public Accountability has a positive effect on the performance of regional government organizations. In addition, leadership style and Internal Control have no positive impact on the performance of local government organizations through public Accountability. In the end, organizational culture and organizational commitment positively affect the performance of local government organizations through public Accountability.



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INTRODUCTION

Law No. 24 of 2004 concerning the National Development Planning System explains that one unified development planning procedure is to produce long-term, medium-term, and annual development plans, which conduct by the elements of government administrators at the central and regional levels. The government is expected to have the proper management not to harm many related parties (Andrews, 2010). As their responsibility to society, local governments must continuously improve their performance. Other demands from the community are implementing good government and avoiding Corruption, Collusion and Nepotism as described in Law No. 28 of 1999. The phenomenon that happened in 2018 showed that the regional financial performance of the Yogyakarta City Government in the second quarter showed a financial performance deviation of 22.57% with a physical performance deviation of 2.57%. There is a reasonably significant deviation in economic performance, which is above 10%, indicating that there are problems. It is worth investigating the causes of deviations and the efficient use of the budget. The Yogyakarta City Government's OPD conducted development guided by the work plan to achieve the targets, and the funding used is on track.

In the end, society felt a positive impact Purnomo et al (2020) research shows that internal control, organizational culture, leadership style, and organizational commitment significantly influence organizational performance. While the study conducted by Mahadeen, et al (2016), which tested the influence of internal control and organizational commitment on organizational performance, showed different results. In addition, research conducted by (Mire and Mukhongo, 2016) showed that internal control positively affects organizational performance. In contrast, organizational culture does not influence organizational performance. The influence of variables of intervening good governance, organizational culture, and internal control over organizational performance significantly affects organizational performance through public Accountability. Research conducted by Shin (2010) showed that organization shows that public Accountability does not influence organizational performance.

However, contradictory results were demonstrated by the study conducted by (Choi and Chun, 2021) in which public Accountability has a significant positive effect on organizational performance.

Furthermore, Thi Tran, et al (2022) state that public Accountability, organizational culture, and organizational Commitment significantly affect organizational performance. Meanwhile, contrary to the research Raharjo and Fernandez (2018), they revealed that organizational commitment does not affect organizational performance. This research replicates Idrus et al (2015) which examines the influence of leadership styles, organizational culture, leadership styles, organizational commitment, and internal control on local government performance. The first differences came from the setting of the place. The second difference came from the additional intervening variable, public Accountability. The intervening variable better explains the influence of independent and dependent variables. The purposes of the research are as follows: (1) To examine and obtain empirical evidence whether leadership styles have a positive effect on the performance of local government organizations; (2) To examine and obtain empirical evidence whether Internal Control positively affects the performance of local government organizations; (3) To examine and obtain empirical evidence whether organizational culture has a positive effect on the performance of local government organizations; (4) To examine and obtain empirical evidence whether organizational commitment has a positive effect on the performance of local government organizations; (5) To examine and obtain empirical evidence whether Public Accountability has a positive effect on the performance of local government organizations. This research focuses on internal factors including aspects, leadership styles, internal control, organizational culture, and organizational commitment. Meanwhile, the intervening variable is accountability.

Davis, et al., (1991) define stewardship theory as a theory that explains the condition of managers who are not motivated by individual goals but are aimed at goal results for the organization's benefit. Thus, this theory is based on psychology and sociology, where managers, as stewards, are motivated to work by the principal's wishes and will continue to strive to achieve their organization's goals. Hernandez (2012) defines stewardship as behavior and actions that place the interests of the group above individual goals to gain their benefits. Stewardship theory is used in this research to explain the variables of clarity of budget targets, internal control systems, and reporting systems. This theory examines responsibilities in ensuring effective monitoring, auditing, and reporting to help the organization achieve its goals (Cribb, 2006). Stewardship is not created by formal regulations but is facilitated by an organizational structure that helps leaders create trust between individuals and the organization. In public sector organizations, the government acts as a steward who manages resources, and the community acts as the principal or owner of the resources. To achieve organizational success, the government will always maximize and protect existing potential through performance so that it can carry out its functions in serving the community optimally. In stewardship theory, managers act in the common interest. If the interests of managers and resource owners are different, then managers will try to work together against this. This is because stewards feel a common interest and act under resource owners, which is a reasonable consideration considering that managers will see the efforts made to achieve organizational goals.

1. The Relationship between Leadership Styles Affects the Performance of Local Government Organizations

Leadership style defines as a person's way of influencing a group of people or members within an organization to work together to achieve pre-set goals Haakonsson et al (2008). A leadership style is a person who can influence and be influenced by people's surroundings. That statement is in line with the theory of organization, which explains how the organization performs its functions, which influences the people who work in it. Organizational leadership is the determinant of the success or not of the organization. In leading an organization, the leader must implement their leadership style. Leadership style can encourage members to work harder and take responsibility for their tasks. Leaders must do various ways to encourage the members to achieve organizational goals. In this case, members must improve effective performance. Genao, et al. (2020) explain that new public management could improve organization performance. Then the leadership style will determine the achievement of the objectives of an organization (Iqbal et al, 2015). The techniques of leadership contained in an organization become a crucial role in organizing an organization. Therefore, the more capable leaders apply a good leadership style to their members, the better performance of the members, and it can improve the performance of an organization. The research conducted by (Haakonsson et al. 2008)

revealed that leadership style positively impacts organizational performance. It is in line with the research conducted by Janicijevic (2011); Al Khajeh (2018); Sungu et al (2019), Iqbal et al (2015), Hartmann et al (2010), and Koo and Park (2018), which stated that the leadership style has a positive impact on organizational performance. Based on the previous research, the hypotheses are derived:

H1: Leadership style positively affects the performance of local government organizations

2. The Relationship Between Internal Control Affects the Performance of Local Government Organizations

Internal control is the arrangement of activities to provide confidence and certainty of achieving the company's goals (organization). According to Government Regulation No. 60 of 2008, the purpose of the internal control system is to provide confidence and certainty regarding the efficiency, effectiveness, and achievement of reliability in financial reporting and compliance with applicable laws and regulations. In achieving organizational goals, internal control must be carried out and become a risk management segment (Bodiako, et al., 2016). It is in line with Stewardship Theory which states that a person will put the public interest above the personal interest. To protect the public interest, the head of the regional organization will create an internal control system by creating an environment of control and risk assessment. The head of a local government organization that gets certainty and confidence will be motivated to improve the performance of his organization by being more responsible in achieving government goals. Proper implementation of internal controls on an organization can produce quality financial statements. So, the higher the application of internal control to an organization, the better the effect on local government organizations' performance.

Internal control exists because there are goals that an organization wants to achieve. If the goals are created to the maximum, it also requires complete performance. In line with the research undertaken by Pakurár et al (2019), Kabuye et al (2019), Rexhepi et al (2020), Oppong et al (2023), and Bashaija (2022) which stated that internal control positively affects the performance of the organization. Based on previous research, the hypotheses that can be derived is:

H2: Internal Control has a positive effect on the performance of local government organizations

3. The Relationship Between Organizational Cultures Affects the Performance of Local Government Organizations

Organizational culture is a set of value rules or norms developed to serve as guidelines in regulating the behavior of all employees in an organization that includes member issues, both external and internal (Cameron, 2008). Organizational culture makes it easy for employees to adjust to their work environment and feel comfortable in their workplaces. Organizational theory is indirectly applied to carry out daily activities influenced by human resources, where organizational culture is a guideline that regulates the behavior of everyone of an organization (Luciane and Collatto, 2024). Organizational culture will affect employees' behaving by doing their jobs and interactions with colleagues. Therefore, organizational culture expects to run well because it affects the success or failure of an organization's goals. A conducive organizational culture will improve and maintain high performance, which is an indicator of the creation of high organizational performance as well. A good or bad organizational culture is applied, it will have an impact on the organization. So, if organizational cultural values are well maintained and used at work, it will spur better performance. Organizational culture positively affects organizational performance. It is in line with the research that previously conducted by Paais and Pattiruhu (2020), Soomro and Shah (2019), Azeem, et al (2021), Khan, et al (2020), and Al-Swidi et al (2021) who revealed that organizational culture has a positive effect on organizational performance. However, it has a contradictory result conducted by Thi Tran, et al. (2022), which states that organizational culture does not affect performance. Based on previous research, the hypotheses that can be derived is:

H3: Organizational culture has a positive effect on the performance of local government organizations

4. The Relationship between Organizational Commitments Affects the Performance of Local Government Organizations

Organizational commitment is employees' loyalty to an organization by accepting organizational values, goals, willingness to strive to be part of the organization, and the desire to stay within the organization. Organizational commitment is created based on employee confidence in

organizational assessment to realize organizational goals. Organizational commitment is also a sense of loyalty to not to leave the organization where they are working. Commitment is a goal for the organization that shows that employees prioritize their work and organization (Meyer and Allen, 2001). Stewardship theory assumes individuals are more concerned with the organization than personal interests. A high organizational commitment makes the individual more concerned with the organization than the personal interests and seeks to make the organization in which they work better. A low organizational committee will make individuals work based on their interests. Organizational commitment gives an employee a sense of belonging to the organization. If an employee feels involved and loyal to the organization, it makes them love their work and have an obligation to improve their performance. Organizational commitment will grow as the organization's commitment if appropriately maintained.

Local government organizations must have an organizational commitment to ensure the government's performance. In addition, local governments should pay attention to the successful completion of the work plan of local government organizations. So, if the organization's commitment is held firmly by an employee of the organization and well maintained, it will improve the development of employee performance better than before. Previous research conducted by Purnomo et al (2020), Idrus, et al (2015), Soomro and Shah (2019), Hendri (2019), and Sungu, et al (2019) showed that the organization's commitment has a positive and significant effect on the organization's performance. However, the contradictory research revealed by Thi Tran, et al. (2020), and Raharjo and Fernandez (2020) showed that organizational commitment does not affect organizational performance. Based on previous research, the hypotheses that can be derived is:

H4: Organizational Commitment positively Affects the Performance of Local Government Organizations

5. The Relationship between Public Accountability Affects the Performance of Local Government Organizations

Public Accountability is the obligation to provide Accountability for all activities that are the responsibility of the public as the party who gives the mandate and has the right to ask for accountability (Mulgan, 1997). Accountability is concerned with achieving vision and mission and outcomes and benefits in line with the theory of Stewardship, which states that an employee would put the public interest above the private interest. Public Accountability benefits the public who gives the mandate so that the organization can be responsible for the activities that have been conducted. Public Accountability is a written report that can be accounted for by the organization. If the public (as the trustee) found the activities and use of funds handled by the government, the government will automatically gain the trust. The building of trust from the public will make the heads of government more motivated to improve their organizational performance and always provide the Accountability demanded by the public, present, and report the use of public funds and the implementation of activities to the public. The public will trust the government with high public Accountability because they have been responsible and adequately managed the budget. So, the higher the principle of public Accountability is applied, the more maximal the performance of an organization will be, so that the performance of an organization will be rated good. This result is in line with the study by Hwang and Han (2020), Cordery, et al (2023), Grossi, et al (2022), Han and Hong (2019), and De Silva, et al. (2020) which also revealed the same. Based on the previous studies above, the hypothesis will be:

H5: Public Accountability Has a Positive Effect on the Performance of Local Government Organizations.

6. The Relationship Between Leadership Style Has an Effect on the Performance of Local Government Organizations through Public Accountability as an Intervening Variable

A leadership style is a leader who can take actions to influence and motivate their employees to do the right and directed activities to reach the organization's goals. The success of an organization comes from the leader's paying attention to its leadership style. Organizational leaders are expected to pay attention to the state of the organizational environment by prioritizing the organization's interests rather than personal interests. An organization must provide accountability regarding all activities and resources used to the public. Moya, et al. (2018) proved that good accountability in could limit public debt. A leader must have a competent ability to lead his organization. Suppose the leader applies the

right leadership style to an organization. In that case, the organization's employees will have a sense of responsibility to provide Accountability to the public to improve organizational performance. The researchers assume that implementing a good leadership style will realize Accountability to enhance the performance of an organization. Prior research showed that leadership style affects accountability Alam, et al. (2019), Essounga-Njan and Morgan-Thomas (2010), and Hall, et al. (2004). However, empirical evidence shows that accountability affects to performance Mizrahi and Minchuk (2019), Christensen and Læg Reid (2015), and Aucoin and Heintzman (2000). Previous research shows that there is an indirect effect between leadership style to performance. Based on the previous studies above, the hypothesis will be:

H6: Leadership styles Positively Affect the Performance of Local Government Organizations through Public Accountability as Intervening Variables.

7. The Relationship Between Internal Control Affects the Performance of Local Government Organizations through Public Accountability as an Intervening Variable

The objectives of implementing internal control include the reliability of financial reporting and the existence of effective and efficient activities. The reliability of financial reporting will realize if there is Accountability to the public or public Accountability. The public will know the activities conducted effectively and efficiently because the public has the right to know. That is the government's obligation to report the results of their performance. The implementation of reasonable internal control will provide trustiness in financial reporting so that organizations can provide information to the public as a form of Accountability. So, public Accountability plays a crucial role in realizing the implementation of internal control to realize maximum performance. Hardiningsih et al (2020), McDonald (1999), Sari, et al. (2017), Sanusi, et al. (2015) showed that internal control affects the accountability. However, empirical evidence shows that accountability affects to performance Mizrahi and Minchuk (2019), Christensen and Læg Reid (2015), and Aucoin and Heintzman (2000). Previous studies show that there is an indirect effect between leadership style to performance. Based on previous research, the hypothesis that can be derived is:

H7: Internal Control has a Positive Effect on the Performance of Local Government Organizations Through Public Accountability as an Intervening Variable

8. The Relationship Between Organizational Culture Affects the Performance of Local Government Organizations through Public Accountability as an Intervening Variable

Organizational culture is a value that is believed and followed by members of an organization as a guide for behavior and problem solver (Raharjo and Fernandez, 2020). Another perception from Ouchi and Wilkins (1985) stated that organizational culture functions as a link between employees and guides behaving to achieve the set goals. In the end, this affects the organization's performance directly or indirectly. Public Accountability is the organization's responsibility to hold the trust. Public Accountability will be appropriately implemented if the organization has a solid organizational culture that members can follow. So, if the organizational culture is systematic and transparent, Public Accountability can be appropriately implemented to improve organizational performance. The research conducted by Gelfand, et al (2004), Moradi and Amiri (2020), Velayutham and Perera (2004), Mutch (2016), and Grimshaw, et al. (2006) indicate that organizational culture associate to accountability in organization. However, empirical evidence shows that accountability affects to performance Mizrahi and Minchuk (2019), Christensen and Læg Reid (2015), and Aucoin and Heintzman (2000). Previous studies show that there is an indirect effect between leadership style to performance. Based on previous research, the hypothesis that can be derived is:

H8: Organizational Culture Positively Influences the Performance of Local Government Organizations through Public Accountability as an Intervening Variable.

9. The Relationship between Organizational Commitment Affects the Performance of Local Government Organizations through Public Accountability as an Intervening Variable

Organizational commitment is a commitment built on the approval of all employees of the organization regarding the guidelines, implementation, and goals in the future (Meyer and Allen, 2001). Organizational commitment shows the responsibility of a person in identifying performance in an organization. Organizational commitment implies that all employees of the organization strive to

provide good service by utilizing resources within the organization, so the public gets satisfaction from these services. Accountability is a process of Accountability to the public for fund management activities conducted by the government (steward). If the commitment is held well by employees of the organization, it will provide proper public Accountability to get satisfaction from the public. Researchers suspect that the better the organizational commitment applied in an organization, the better the implementation of public Accountability to improve organizational performance. The research conducted by Bayer (2018), Geer, et al. (2008) showed that organizational commitment associate to the accountability in organization. However, empirical evidence shows that accountability affects to performance Mizrahi and Minchuk (2019), Christensen and Læg Reid (2015), and Aucoin and Heintzman (2000). Previous studies show that there is an indirect effect between leadership style to performance. Based on previous research, the hypothesis that can be derived is:

H9: Organizational Commitment Positively Affects the Performance of Local Government Organizations through Public Accountability as an Intervening Variable.

RESEARCH METHODS

The research is conducted at the Regional Apparatus Organization (OPD), located in the Yogyakarta City Government. This research collected data from survey in 30 Apparatus Organizations in Yogyakarta City consist of 5 institutions, 1 division, 20 offices, 1 inspectorate, 1 civil police unit, 1 house of representative in Yogyakarta, and 1 regional secretariat of Yogyakarta. he sampling criteria are government officials at the offices and agencies of Regional Apparatus Organizations. They are heads of divisions/sections, heads of subdivisions/sub-sectors, finance/accounting, secretaries in Yogyakarta City OPD, and OPDs. They became the participants because they are expected to give rich information so that data collection is expected to be more effective, efficient, and economical.

The respondents' criteria used for sampling in this study are: (a) Employees who occupy the head of the Division/Section, Head of Subdivision/Sub-Section, Finance/Accounting, Secretary of the Yogyakarta City Government Service and Agency; (b) Employees who hold positions for at least two years; (c) Have a minimum education of Diploma. The reason for choosing these respondents is that they can describe and represent the performance of the Yogyakarta City Government.

The independent variables of this research are leadership style, internal control, organizational culture, organizational commitment. The dependent variable is organizational performance. The intervening variable is public accountability.

RESULTS AND DISCUSSION

The determinant coefficient test measures how far the independent variable's ability to explain the dependent variable is. The coefficient of determination shows from the value of Adjusted R Square, which must change in percentage form. After that, the remainder (100% - percentage coefficient of determination) is explained by other not included variables. The results of the coefficient of determination are in the following table:

Table 1. Substructure I Model Determinant Coefficient Test Results

Model	R	R Square	Adjust R Square	Std. Error Of The Estimate
1	.592 ^a	.350	.328	2.23981

Table 1 shows that the value of the adjusted R square is 0.328, which means that the independent variables of Organizational Commitment, Leadership Style, Internal Control, Organizational Culture can only explain the intervening variable of 30.28%. A remainder of 69.72% influences other variables not included in the study.

Table 2. Substructure II. Determinant Coefficient Test Results Model Summary

Model	R	R Square	Adjust R Square	Std. Error Of The Estimate
1	.766 ^a	.586	.568	1.94949

Table 2 shows that the value of the adjusted R square is 0.568, which means that the independent variables of Organizational Commitment, Leadership Style, Internal Control, Organizational Culture, Public Accountability can only explain the organizational performance variable of 56.80%. There is a remainder of 30.28%, which influences by not examined variables.

The partial test aims to test the effect of each independent variable on the dependent variable. The hypothesis is accepted if the significance value is <0.05 and the regression coefficient is in line with the hypothesis. This study conducted a T-test for the regression of substructure I and substructure II, where the results are as follows:

Table 3. Results of T-Test Substructure I

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	11.851	2.936		4.037	.000
Leadership Style	-.137	.124	-.127	1.101	.273
Internal Control	.053	.124	.056	.426	.671
Organizational Culture	.341	.090	.385	3.795	.000
Organizational Commitment	.171	.085	.341	2.006	.047

Dependent Variables: Public Accountability

Based on table 3, which is the result of multiple regression for substructure I, the significance value for the Leadership Style variable is $0.273 > 0.05$, which means that the Internal Control variable has no effect on the Public Accountability intervening variable. Thus, the Internal Control Variable is $0.671 > 0.05$, which means that the Internal Control variable has no impact on the Public Accountability intervening variable. Then, the Organizational Culture Variable is $0.000 < 0.05$, which means that the Organizational Culture variable affects the Public Accountability intervening variable. While the Organizational Commitment Variable is $0.047 < 0.05$, which means that the Organizational Commitment variable affects the Public Accountability intervening variable.

Table 4. Results of T-Test Substructure II

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.683	2.869		1.632	.105
Leadership Style	.302	.112	.258	2.687	.008
Internal Control	.402	.108	.390	3.711	.000
Organizational Culture	-.086	.088	-.089	-.978	.330
Organizational Commitment	.070	.059	.088	1.188	.237
Public Accountability	.282	.082	.260	3.432	.001

Dependent Variables: Organizational Performance

Based on table 4 multiple regression results for substructure II, the significance value for the Leadership Style variable is $0.008 < 0.05$, which means that the Internal Control variable affects the Organizational Performance variable. Furthermore, the Internal Control Variable is $0.000 < 0.05$, which means that the Internal Control variable affects the Organizational Performance variable. In addition, the Organizational Culture variable is $0.330 > 0.05$, which means that the Organizational Culture variable does not affect the Organizational Performance variable. Next, the Organizational

Commitment variable is $0.237 > 0.05$, which means that the Organizational Commitment variable does not affect the Organizational Performance variable. While the Public Accountability variable is $0.001 < 0.05$, which means that the Public Accountability variable affects the Organizational Performance variable.

The Influence of Leadership Style on The Performance of Local Government Organizations

Based on the results of the first hypothesis test, it shows that leadership style has a positive effect on the performance of local government organizations in the Yogyakarta City Government. Hal ini dibuktikan dengan nilai signifikansi sebesar $0,008 < 0,05$ (alpha) dengan arah koefisien β positif sebesar 0,302. Thus, the respondent's statement on the relationship between employees and leaders, leader's communication skills, a direction in doing a task, serving a good example, and appreciation for an employee's ideas positively influence organizational performance. Leadership style can encourage employees of the organization to work harder and be responsible for their tasks so that employees can complete the assigned tasks correctly. The research results on leadership style positively affect the performance of local government organizations in the Yogyakarta City Government. This means that the leader has applied a good and capable leadership style, and it will affect the performance of its employees. In other words, the excellent relationship between the employees is running well. Leaders have also appreciated the ideas expressed by their employees. Expectations and desires of organizational employees have been communicated two-way between employees and leaders. The leadership has given clear directions for work.

The Leaders provide role models that the employees of the organization should follow. The motivation given by the leaders can give the spirit of the organization's employees in doing the work so that all the parties can achieve the organization's goals. In terms of decision-making, leaders must think about the impact that can arise because the leaders primarily determine the success or failure of achieving an organization. That statement is in line with an organizational theory that explains how organizations carry out their functions to influence and be influenced by the people who work. An organizational leader is a determinant of the success or failure of the organization. If the leader succeeds in controlling his employees with a good leadership style, the performance of the members of the organization will also increase. Therefore, it concludes that leadership style positively affects the organizational performance of the Yogyakarta City Government. The results of this study are consistent with research conducted by Alam, et al. (2019), Essounga-Njan and Morgan-Thomas (2010), and Hall et al. (2004) and evidence by Mizrahi and Minchuk (2019), Christensen and Læg Reid (2015), and Aucoin and Heintzman (2000) that accountability affects to performance.

The Effect of Internal Control on the Performance of Local Government Organizations

The second hypothesis test showed that internal control positively affects the organizational performances in Yogyakarta City Government. This result is evidenced by a significance value of $0.000 < 0.05$ (alpha) with a positive β coefficient of 0.402. Thus, respondents' statements on the control environment, risk assessment, information, and communication control activities, and monitoring positively affect organizational performance. The internal control system is defined as a process to provide belief and certainty about efficiency, effectiveness, achievement of reliability in financial reporting, and compliance with applicable laws and regulations. The research results on internal control positively affect organizational performance, indicating that control in the Yogyakarta City Government OPD has been implemented. In other words, the leader has worked on analyzing the tasks that have been carried out by employees and has provided consideration and supervision. Leaders have conducted a thorough risk analysis that can hinder the achievement of organizational goals. Leaders are involved in preparing strategic plans and annual work plans so that each activity is informed on time and the tasks charged are communicated and understood its control.

The leader has followed up on the recommendations of the members' findings, and the leadership has determined the exact results of the recommendations. The existence of high internal control in the Yogyakarta City Government OPD can provide beliefs and certainty for the head of the organization regarding the government's objectives so that the head of the organization is more responsible in the implementation of activities and strives to achieve organizational goals. Thus, high internal control can assess the organizational performance of the Yogyakarta City Government OPD as excellent. In line with stewardship theory, a person will first put the organization's interests. Stewards

will try to establish a collaboration because, for stewards, common interests are essential to achieve goals that have been running according to the selected plan and will positively impact organizational performance. The organization will provide maximum performance to get a good assessment from the public. Thus, it concludes that internal control positively affects the organizational performance of the Yogyakarta City Government. The results of this study are consistent with the research conducted Pakurár et al (2019), Kabuye et al (2019), Rexhepi et al (2020), Oppong et al (2023), and Bashaija (2022) which stated that internal control has a positive effect on organizational performance.

The Influence of Organizational Culture on Regional Government Organizational Performance

Based on the results of testing the third hypothesis, it shows that organizational culture does not positively affect the performance of local government organizations in the Yogyakarta City Government. This result is proven by a significance value of $0.330 > 0.05$ (alpha) with a negative coefficient β of 0.086. Thus, the respondent's statement on motivation at work, tolerance in the organization, individual initiative, tolerance for risk, tolerance for conflict, communication patterns in the organization shows no effect on organizational performance. The study results can describe whether or not well-maintained organizational culture has no direct impact on organizational performance. Organizational members do not understand and interpret a set of values, rules, or norms used as guidelines in regulating behavior in an organization. In other words, organizational employees are more interested in the process of doing than in the results.

Decision-making is not always done by mutual deliberation. The organizational environment does not support the work achievement of employees. Individuals or employees of the organization are less creative and innovative in their work. The leader is less concerned about the problems their employees face. The attitude of caring for others is still low. Support from leaders to members has not been evenly distributed. The rules applied have not been complied with by all members. Leaders will see more accomplished members be retained. The budget deviation occurs because of one of the delays in the Accountability letter. This is due to the lack of total accountability letters made by individuals. On the other hand, if the values of organizational culture are well maintained and applied in work, the performance will be better than before. However, the organizational culture does not directly affect improving organizational performance. Based on the applied organizational theory, it is influenced by human resources to conduct daily activities where organizational culture is a guideline that regulates the behavior of each individual of an organization. Between members of the organization can be influenced by the organizational culture that has been applied and affects the ongoing work situation. Thus, it can be concluded that organizational culture does not affect the organizational performance of the Yogyakarta City Government. This result is supported by Aprilia et al. (2016) and Tri Than, et al. (2022), however contrary to researcher Paais and Pattiruhu (2020), Soomro and Shah (2019), Azeem et al. (2021), Khan, et al (2020), and Al-Swidi, et al. (2021) who revealed that organizational culture has a positive effect on organizational performance.

The Effect of Organizational Commitment on Regional Government Organizational Performance

Based on the results of testing the fourth hypothesis, it shows that organizational commitment does not positively affect the performance of local government organizations in the Yogyakarta City Government. This is evidenced by a significance value of $0.273 > 0.05$ (alpha) with a positive β coefficient of 0.070. Thus, respondents' statements on affective commitment, continuance commitment, normative commitment do not affect organizational performance. Organizational commitment gives employees a sense of belonging to the organization. When employees feel involved and loyal to the organization, they will conduct their obligations according to their responsibility and duties with their best. In this study, the organizational commitment variable did not positively affect the performance of local government organizations in the Yogyakarta City Government. In other words, the employees did not have a sense of belonging to their organization. The employees feel they do not get good inspiration in their work. The employees feel that the problems that exist in the organization are not part of their problem, and there is no desire to give maximum effort to the organization's success. The lack of opportunities in improving their performances is also another reason. Concern for the organization's future is still small so that in employees, there is a desire to move someday.

The incompatibility that occurs between employees and the organization also causes one day, employees may change places of work. The selection of tasks carried out by employees can make them less benefited for the organization, and of course, employees do not support the organization from within or from outside. Supported by the phenomenon, i.e., the deviation that occurs in financial performance, which is quite large, is the delay in compiling the letter of responsibility. The delay in the letter was due to the low commitment held by the employee. This means that employees give very little for the continuity of the organization. If the commitment is high, employees will prioritize the organization, and all tasks assigned to each employee will be done as well as possible. This is the same as the theory of Stewardship, where individuals are more concerned with the organization than personal interests. Thus, organizational members with high organizational commitment and loyalty make individuals more concerned with the organization than personal interests and try to work as much as possible to make the organization better so that the planned organizational goals can be achieved. From that kind of explanation, it can be concluded that the organizational commitment did not affect the organizational performance in Yogyakarta City Government. However, this result does not match with the research conducted by Purnomo et al (2020), Idrus, et al. (2015), Soomro and Shah (2019), Hendri (2019), and Sungu, et al (2019) showed that the organization's commitment has a positive and significant effect on the organization's performance. However, this result is supported by Thi Tran, et al. (2020), and Raharjo and Fernandez (2020).

The Effect of Public Accountability on the Performance of Local Government Organizations

Based on the results of testing the fifth hypothesis, it shows that Public Accountability has a positive effect on the performance of local government organizations in the Yogyakarta City Government. This is evidenced by the significance value of $0.001 < 0.05$ (alpha) with a positive β coefficient of 0.282. Thus, the respondent's statement on honesty and legal Accountability, program accountability, process accountability, and policy accountability affect organizational performance. Public Accountability is the obligation of the trustee (agent) to provide Accountability, present, report, and disclose all activities and activities that are the responsibility of the trustee (principal) who has the right and obligation to ask for Accountability. This study shows that public Accountability in the Yogyakarta City Government OPD has been running well. In other words, the budget has been presented openly to the public and can be seen directly by the public.

Public interest has become the primary concern in achieving performance. Indicators of performance results to be achieved have been used to evaluate the budget. The leadership constantly supervises the process of Accountability for performance. Performance targets also include past information. The community can assess how the government process is being carried out, whether it is according to the planned policy program. Information has been made in a written report that can be accounted for by the organization. The organization has implemented good Accountability to be responsible for all activities following the targets made. The existence of written information on the organization can correct targets that have not been achieved and correct past mistakes. Stewardship theory explains that someone will prioritize the common interest. The steward will try to achieve the goal of public Accountability intended for the public interest or the community, which gives the mandate so that the organization can be held accountable for the activities carried out. Therefore, it can be concluded that public Accountability affects the organizational performance of the Yogyakarta City Government. This is in line with research conducted by Hwang and Han (2020), Cordery, et al. (2023), Grossi, et al. (2022), Han and Hong (2019), and De Silva, et al. (2020) which also revealed the same.

The Influence of Leadership Style on The Performance of Local Government Organizations Through Accountability as Intervening Variables

Based on the results of testing the sixth hypothesis, it shows that leadership style does not positively affect the performance of local government organizations through public Accountability. It is proved by the comparison of multiplication between the standardized coefficient from GK to AP (A_1) and standardized coefficient AP to KORG (A_2) of $-0.038 < \text{standardize coefficient GK to KORG } (A_3)$. The most appropriate path to use is the direct line. In other words, the leader does not motivate employees to be enthusiastic in doing work so that the organization's goals have not been achieved. Leaders are less clear when giving directions at work. The positivity of leadership style on the

performance of local government organizations through public Accountability is due to changes in the type of leadership style applied. Which means it does not affect the level of performance of the members. Organizational members need a leadership style that motivates them to improve their performance. An organization is obliged to provide Accountability for reporting on all activities and resources used by the community. A leader must have competent abilities to manage the organization he leads, one of which is paying attention to employee accountability and performance. This means that there is a change in the leadership style technique carried out by the leader so that it has not realized Public Accountability. Therefore, it can be concluded that leadership style does not positively affect the performance of local government organizations through public Accountability. This is in line with research conducted by Yaya & Inayah (2019). However, it has contradictory results from Mir and Rezania (2023) which revealed that the leadership style positively impacts accountability.

The Effect of Internal Control on the Performance of Local Government Organizations through Accountability as an Intervening Variable

Based on the results of testing the seventh hypothesis, it shows that internal control does not positively affect the performance of local government organizations through public Accountability. It is proved by the comparison of the multiplication of the standardized coefficient from PI to AP (A_1) with the standardized coefficient AP to KORG (A_2) of $0.015 < \text{standardize coefficient PI to KORG } (A_3)$. Thus, the most appropriate path to use is the direct path.

Internal control and public Accountability are needed in achieving the goals of an organization. The objectives of implementing internal control include the reliability of financial reporting and the existence of effective and efficient activities. In this study, internal control does not affect the performance of local government organizations through public Accountability. This means that the reliability of financial reporting conducted by employees of the organization is still low. Thus, it affects the Accountability to public or public Accountability. There are still activities that have not been conducted effectively and efficiently, so the served information to the public is also less than optimal. In addition, the leader has not analyzed the duties of employees and has not provided consideration and supervision. The leader has not carried out a thorough risk analysis that might hinder organizational goals. Therefore, public Accountability has not played a role in realizing internal control in the Yogyakarta City Government OPD. Therefore, it concludes that internal control does not positively affect the performance of local government organizations through public Accountability. This result is not consistent to the Hardiningsih et al (2020), McDonald (1999), Sari, et al. (2017), and Sanusi, et al. (2015) that internal control affects the accountability and accountability affects to performance Mizrahi and Minchuk (2019), Christensen and Lægneid (2015), and Aucoin and Heintzman (2000).

The Influence of Organizational Culture on the Performance of Local Government Organizations through Accountability as an Intervening Variable

Based on the results of testing the eighth hypothesis, it shows that organizational culture positively affects the performance of local government organizations through public Accountability. This is proved by the comparison of the multiplication from BO to AP (A_1) with the standardized coefficient from AP to KORG (A_2) of $0.096 > \text{standardized coefficients from BO to KORG } (A_3)$. Thus, the most appropriate path to use is the indirect path. Organizational culture is a rule that employees believe in the organization and is applied in the organization. Organizational culture is also used as a reference for good behavior to achieve the goals set. In other words, the organizational environment supports the work achievement of employees. The support from leaders for members has been evenly distributed so that members can be creative and innovate. The rules applied are obeyed by all members. Leaders will see members of the organization who are more accomplished to be retained. Organizational culture is the key to the type of public service or Public Accountability applied. Organizational culture has a positive effect on the performance of local government organizations through public Accountability; this means that organizational culture has been implemented. All employees have followed it so that Accountability for the public is appropriately conducted. Although organizational culture does not directly affect organizational performance, public Accountability can be appropriately implemented and improve organizational performance with a solid and systematic organizational culture. Thus, it can be concluded that organizational culture positively affects the performance of local

government organizations through public Accountability. This result is supported by Gelfand, et al. (2004), Moradi and Amiri (2020), Velayutham and Perera (2004), Mutch (2016), and Grimshaw, et al. (2006) that organizational culture associate to accountability in organization and that accountability affects to performance Mizrahi and Minchuk (2019), Christensen and Læg Reid (2015), and Aucoin and Heintzman (2000).

The Effect of Organizational Commitment on the Performance of Local Government Organizations through Accountability as an Intervening Variable

Based on the results of testing the ninth hypothesis, it shows that organizational commitment has a positive effect on the performance of local government organizations through public Accountability. This is evidenced by the comparison of the multiplication of the standardized coefficient from KO to AP (A_1) with the standardized coefficient AP to KORG (A_2) of 0.048 standardized coefficients KO to KORG (A_3). Thus, the most appropriate path to use is the indirect path. Organizational commitment is employee loyalty to an organization, willingness to be part of the organization, and the desire to survive. In other words, employees feel comfortable in the organization and feel well inspired. In addition, if there is a problem in the organization, employees will feel that it is also a problem and try to solve it. Employees' concern for the organization's future is serious, so employees feel they do not want to leave the organization. Giving assignments to employees is also one of the benefits for the organization. The existence of a strong commitment makes employees provide optimal service to the organization. Employees with a solid organizational commitment want to remain team employees with a high will and strong belief in achieving organizational goals.

Organizational commitment has a positive effect on the performance of local government organizations through public Accountability. This means that the commitment is strong and well-maintained, employees will voluntarily give their best performance in terms of public Accountability. Here, the public must know all the activities that have been carried out and be accounted for. Employees with a strong commitment will succeed in the organization to improve organizational performance and get satisfaction from the public. Therefore, it can be concluded that organizational commitment has a positive effect on the performance of local government organizations through public Accountability. This result is supported by Bayer (2018), Geer, et al. (2008) that organizational commitment associate to the accountability in organization and accountability affects to performance Mizrahi and Minchuk (2019), Christensen and Læg Reid (2015), and Aucoin and Heintzman (2000).

CONCLUSION

The objective of this research is to examine the leadership style, internal control system, organizational culture, organizational commitment, public accountability to the performance of local government. This study revealed that leadership style, internal control system, and public accountability are associated with the performance of local government. However, the organizational culture and organizational commitment do not associate with the performance of local government. In addition, the intervening effect of public accountability does not support the association of leadership style and internal control system to the performance of local government respectively. However, this intervening effect supports the association organizational culture and organizational commitment to the performance of local government respectively. This study contributes to term form theoretical development of organizational performance in the government organization. The intervening effect supports certain associations, but it does not in other associations. This study has limitations for future research agenda. First, the questionnaires were distributed in a high schedule of respondent agenda. The next research could distribute the questionnaires in more scheduled time. Second, this research was conducted in narrow of subject that is in a single of city in Indonesia. Future research could spread the wide range of questionnaires distribution to get deeper insight of research. Last, this research examines five variables with one intervening variable. This examination could be widened by examining different variables which could contribute to the literature.

The findings in this study are expected to serve as input for paying attention to the implementation of organizational culture and organizational commitment within organizational members, which are supported by the implementation of the leadership style, implementation of control, and Accountability so that the organizational performance will be increasing. The results of this study indicate that organizational commitment and organizational culture are still low. The government is

expected to improve and evaluate the related variables to help improve organizational performance. The findings in this study are expected to bring the economy towards a better direction because good performance can manage resources economically, efficiently, and effectively. The findings in this study are expected to create new norm values accountable organizations, especially concerning Public Accountability where information and Accountability are given to the broader community.

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