

Internal Control as a Bridge to Superior Performance of the West Papua Provincial Government: Perspectives of Human Resources, Accountability, and Transparency

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KEYWORDS	ABSTRACT
human resources quality, accountability, transparency, internal control and performance of government agencies	<p>This study aims to analyze Internal Control as a bridge to the superior performance of the West Papua Provincial Government, by examining the influence of HR perspectives, accountability and transparency . This study uses a quantitative approach. The population of this study was 351 employees of the West Papua Provincial Secretariat, with a sample of 203 respondents, using the opinion of Hair et al, 2010 (7x29 indicators). The research data were obtained from the results of filling out the questionnaire and analyzed using SEM-AMOS. The results of the study show that (1) The quality of human resources, accountability and transparency have a positive and significant effect on the internal control system; (2) The quality of human resources, accountability and transparency have a positive and significant effect on the performance of regional government agencies; (3); Internal control has a positive and significant effect on the performance of regional government agencies; (4) Internal control can significantly mediate the effect of the quality of human resources, accountability and transparency on the performance of regional government agencies.</p>

INTRODUCTION

So far, measuring the success or failure of government agencies in carrying out their main tasks and functions has been difficult to do objectively. Measuring the performance of an agency is only more emphasized on the agency's ability to absorb the budget. An agency is said to have succeeded in carrying out its main tasks and functions if it can absorb one hundred percent of the government budget, even though the results and impacts of the implementation of the program are still far below standard. In order to know the level of success of a government agency, all activities of the agency must be measurable, and the measurement is not solely on the input of the program but is more emphasized on the output, process, benefits and impacts. Through performance measurement, the success of a government agency will be seen more from the agency's ability, based on the resources it manages in accordance with the plan that has been prepared.

The measurement of government agency performance is closely related to the quality of human resources, accountability and transparency of regional financial management and good and correct internal control. Without paying attention to and improving these aspects, the performance of regional governments will be difficult to improve properly according to the desired expectations. In other words, if human resources, accountability and transparency of regional financial management can be improved properly which is supported by good and correct internal control, it is certain that the performance of regional government agencies can increase significantly.

Human resources are non-material assets in an organization that can realize the existence of the organization (Sukarjati et al., 2016). Meanwhile, according to (Amhas., 2018) the quality of human resources, they are resources that have superior competence from physical aspects or intellectual aspects. (Rahardjo, 2010) explains that the quality of human resources is not only determined by the aspect of skills or physical strength, but also by education or level of knowledge, experience or maturity and attitude and values that they have.

Research on the quality of human resources has been conducted by (D. Pratiwi, 2019) and (Azizah, 2020), which states that the quality of human resources has a positive effect on the performance of government agencies and quality human resources play an important role in public sector organizations. Quality human resources will provide maximum contribution so as to produce good performance and can improve the accountability of the performance of government agencies. However, research conducted by (Rodhiyah & Sapari, 2019) states different results, namely that the quality of human resources does not affect the accountability of the performance of government agencies.

Accountability is the obligation to give responsibility or answer and explain the performance and actions of a person, legal entity, leader of an organization to the party who has the right or authority to request information or accountability (Adisasmita, 2011). According to (Widyatama et al., 2017) accountability, it is a full control of government apparatus over everything that has been done in a government, so that the role of government as an agent becomes an important factor in accounting for the performance of the government to the principal or the people.

Transparency is the openness of government in providing information related to public resource management activities to parties who need information (Adisasmita, 2011). (Coryanata, 2007) said transparency is built on the basis of free flow of information, all government processes, institutions and information need to be accessed by interested parties, and the information available must be sufficient to be understood and monitored. Transparency in the implementation of regional government is a principle that opens itself to the rights of the community to obtain correct and honest information about the implementation of regional government while still paying attention to the protection of personal, group and state secret rights.

Research on accountability and transparency was conducted by (Ismiarti, 2013) stating that the implementation of accountability in regional financial management can improve performance. The results of the study (Werimon et al., 2007); (Halim, 2002) dan (Auditya et al., 2015) concluded that the implementation of accountability and transparency causes great control from the community, making government managers work in accordance with existing provisions, and ultimately will be able to produce good government performance. The study (Garini, 2011) also showed that accountability has been proven to have a positive and significant effect on the measurement of government agency performance.

According to (Hery, 2016), internal control is a set of policies and procedures created to protect company assets or wealth from misuse, ensure accurate accounting information, and to ensure that all regulations and laws and management policies have been complied with by all employees. Internal control of regional finances is closely related to the performance of the regional government. This is because achieving the success of a vision and mission requires good and maximum supervision, both in terms of planning, budgeting, and implementation of previously planned activities.

Research on internal control conducted by (Wiguna et al., 2015) said that the control of regional financial management carried out by the Inspectorate as Bawasda is able to carry out the main tasks of each SKPD function and minimize deviations that occur so that it can improve the performance of the regional government. The study (Syahputra, 2012) also said that performance can be improved with good supervision, in the form of long-term supervision

policies directed at preventive measures, system improvements and development management, while in the short term it is directed at eradicating corruption, collusion and nepotism and all causes of inefficiency.

The theory used in this research is agency theory. and goal-setting theory. Agency theory assumes that local government as an agent acts consciously to fulfill its interests while the community as the principal assumes that local government cannot be trusted to act as well as possible to fulfill the interests of the community. The relationship between agency theory and this research is that local government as a government manager (agent) must determine a certain strategy to provide the best service to the community as the principal. Local government as an agent must have good performance to be able to increase the trust of the principal (community), and is obliged to present information to the community in detail and transparently so that the community can know the performance of government agencies and can evaluate each task that has been carried out by local government agencies.

Formulation of the problem

The problems studied in this research are whether (1) The quality of human resources, accountability and transparency have a positive and significant effect on the internal control system; (2) The quality of human resources, accountability and transparency have a positive and significant effect on the performance of regional government agencies; (3) Internal control has a positive and significant effect on the performance of regional government agencies; (4) Internal control can significantly mediate the effect of the quality of human resources, accountability and transparency on the performance of regional government agencies?

With good quality human resources, accountability and transparency through good internal control, it is expected that the performance of government agencies in the Regional Secretariat of West Papua Province can improve, government agencies can identify areas where efficiency and performance can be improved. This can encourage innovation in financial management processes and practices which can ultimately improve the performance of government agencies as a whole.

The performance of government agencies is directly influenced by factors such as human resources quality, accountability, transparency, and the effectiveness of internal control systems. In the case of the West Papua Provincial Government, these factors play a crucial role in ensuring that regional development goals are met efficiently and effectively. The urgency of this study arises from the need to improve local government performance in the region, particularly by optimizing internal control systems, enhancing human resources, and ensuring transparent financial management to address the increasing demands for good governance and accountability in public administration.

While research has extensively addressed the individual impacts of human resources quality, accountability, and transparency on governmental performance, there is limited exploration of how these factors interact in the context of regional government agencies. Additionally, previous studies have not adequately focused on the mediating role of internal control systems in improving performance in the specific context of the West Papua Provincial Government. This study seeks to fill these gaps by examining the combined effects of these variables and highlighting the role of internal control systems in mediating the relationships between human resources quality, accountability, transparency, and government agency performance.

This study introduces a novel perspective by incorporating internal control systems as a mediating factor in the relationship between human resources quality, accountability, transparency, and the performance of government agencies. Unlike previous studies that have explored these factors separately, this research presents an integrated model that demonstrates how these elements work together to enhance performance. It further investigates the specific context of the West Papua Provincial Government, offering a new understanding of how local

government agencies can improve operational efficiency and service delivery by strengthening these key aspects of governance.

The primary objective of this research is to analyze how the quality of human resources, accountability, and transparency influence the performance of government agencies, with internal control systems acting as a mediating factor. By examining these relationships, the study aims to provide actionable insights for improving governance and public administration in West Papua. The benefits of this research are twofold: for the government of West Papua, it offers recommendations for enhancing the efficiency and effectiveness of regional agencies through better governance practices; for the academic community, it contributes to the literature on public sector performance, providing a comprehensive model that integrates key governance factors and internal control systems to improve public service delivery.

Literature Review

Human Resources Quality

According to , the quality of human resources (Matindas, 2002) is the ability of each employee to complete their work, develop themselves and encourage the development of their colleagues. According to (Pasolong, 2013), "the quality of human resources is a workforce that has high knowledge, skills and moral competence". According to (Ndraha, 2012), the quality of human resources is human resources that are able to create not only comparative value, but also competitive, generative, innovative value by using energy such as intelligence, creativity, and imagination, no longer solely using crude energy such as raw materials, heat, water, muscle energy and so on.

"The quality of human resources concerns the quality of the workforce, abilities, both in the form of physical abilities, intellectual abilities (knowledge), and psychological abilities (mental). (Sedarmayanti, 2009). Danim (in (I. Pratiwi, 2013), stated, "the quality of human resources is a resource that meets the criteria of physical and health quality, intellectual quality (knowledge and skills), and mental spiritual quality (struggle)." Ndraha (in (I. Pratiwi, 2013)) stated that quality human resources are human resources that are able to create not only comparative value, but also competitive - generative - innovative value by using the highest *energy such as intelligence, creativity and imagination*.

Accountability

Accountability is the obligation to give responsibility or answer and explain the performance and actions of a person, legal entity, leader of an organization to the party who has the right or authority to request information or accountability (Adisasmita, 2011). (Mahmudi, 2007) explains that financial accountability is the responsibility of public institutions to use public money *economically*, efficiently, and effectively, without waste and leakage of funds and corruption. Accountability of regional financial management is the most important part in measuring the performance of regional governments, where the results of accountability have an influence on the good or bad performance of the government.

Accountability is defined as a form of obligation to be responsible for the success or failure of the implementation of the organization's mission in achieving previously set goals and objectives, through a media of accountability that is carried out periodically (Stanbury, 2003) in (Ismiarti, 2013). Basically, accountability is the provision of information and disclosure of activities and financial performance to interested parties (Schiavo-Campo & Tomasi, 1999) in (Mardiasmo, 2006). The government, both central and regional, must be able to become the subject of information providers in order to fulfill public rights, namely the right to know, the right to be informed, and the right to have their aspirations heard.

Transparency of Financial Management

Transparency is the openness of government in providing information related to public resource management activities to parties who need information (Adisasmita, 2011).

Furthermore, (Mardiasmo, 2004) it states that the government is obliged to provide financial and other information used in economic, social and political decision making by stakeholders. (Coryanata, 2007), transparency is built on the basis of free flow of information, all government processes, institutions and information need to be accessible to interested parties, and the information available must be adequate.

(Annisaningrum, 2010), transparency is providing open and honest financial information to the public based on the consideration that the public has the right to know openly and comprehensively about the government's accountability in managing the resources entrusted to it and its compliance with laws and regulations. (Werimon et al., 2007) transparency is a principle that guarantees access or freedom for everyone to obtain information about the implementation of government, namely information about policies, the process of making and implementing them, and the results achieved.

Internal Control

In general, control is formulated as a process of activities carried out continuously or sustainably to observe, understand, and assess each implementation of certain activities so as to prevent or correct errors or deviations that occur (Halim & Iqbal M., 2012). Regional financial supervision is an integral part of regional financial management. Based on its meaning, regional financial supervision basically includes all actions to ensure that regional financial management runs in accordance with applicable plans, provisions, and laws (Baswir, 1999).

According to (Mulyadi, 2013), internal control is an organizational structure, methods, and measures that have been coordinated to maintain a company's assets whose duties include checking the accuracy of financial reports, encouraging operational efficiency, and encouraging employees to comply with existing management policies. Internal control of regional finances is closely related to the performance of the regional government. This is because achieving the success of a vision and mission requires good and maximum supervision, both in terms of planning, budgeting, and implementing previously planned activities.

Performance of Local Government Agencies

Performance is a description of the level of achievement of the implementation of a policy program activity in realizing the goals, objectives, missions and visions of the organization as stated in the formulation of an organization's strategic scheme. Performance measurement is a process of assessing the progress of work against previously determined goals and targets including information on the efficiency of resource use in producing quality output, comparing work results and work plans and showing effectiveness with actions in achieving goals.

performance measurement is the process of recording, measuring the achievement of the implementation of activities and budgets in the direction of achieving the mission through the results displayed in the form of products, services, or a public service process. In measuring performance, performance indicators are needed. According to (Mulyadi, 2005), performance is the periodic determination of the operational effectiveness of an organization, organizational parts and its employees based on previously established targets, standards and criteria. "The performance of local government agencies is the result obtained by an organization during a period of time, both *profit-oriented* and *non-profit-oriented* " (Fahmi, 2011).

RESEARCH METHOD

This study uses a quantitative approach. The population of this study were all employees in 10 (ten) Bureaus in the Regional Secretariat of West Papua Province, totaling 351 people . The determination of the sample of this study used (Hair, et al., 2010). namely if the study uses multivariate analysis , the sample is required to be at least 5 times the number of parameters,

or 5-10 times the number of indicators, so that a research sample of 203 respondents (7 x 29 indicators) was obtained. The data analysis used to test the hypothesis of this study is SEM-AMOS.

RESULTS AND DISCUSSION

SEM Analysis

Measurement Model Testing (CFA Analysis)

Measurement model testing is used to test the validity and reliability of indicators in measuring their constructs. In this test, an indicator is declared valid if it has a *loading factor value* > 0.5 and a construct is declared reliable if the construct AVE > 0.5 and the construct CR > 0.7 (J. F. Hair et al., 2000). In this study, CFA analysis was carried out separately between exogenous and endogenous constructs referring to the CFA test stages in (Ghozali, 2016). The *loading factor* value used to assess the validity of the indicator has been obtained from the AMOS program output, while the AVE and CR values must be calculated manually using the CR and AVE calculation formulas.

Based on the provisions for testing the validity and reliability of the construct, the following are the results of the CFA analysis on the exogenous and endogenous constructs:

1. CFA Analysis of Exogenous Constructs

This research model contains 3 exogenous constructs, namely HR quality (X1), accountability (X2) and transparency (X3). Based on the operational definition of variables in this study, the HR quality construct has 6 measurement indicators, the accountability construct has 5 measurement indicators while transparency has 5 measurement indicators so that the form of the CFA model for exogenous constructs is as follows:

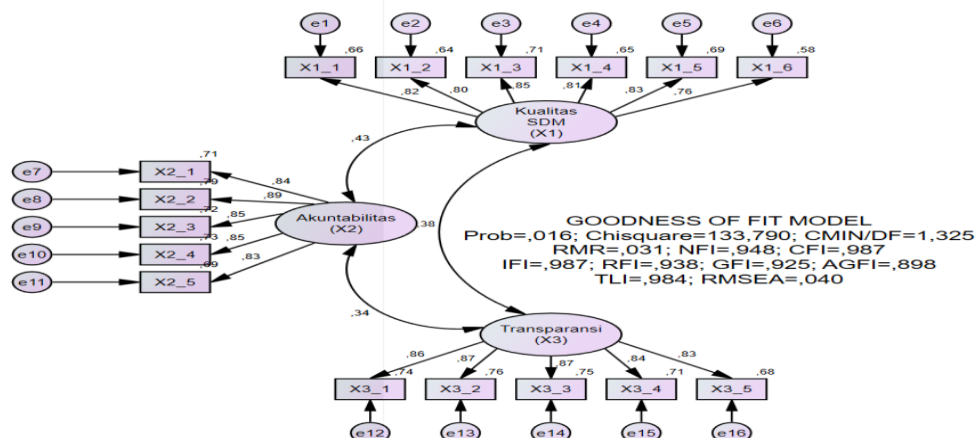


Figure 1. Results of CFA Model Estimation of Exogenous Constructs

Based on the results of the calculation of the CR and AVE values of the exogenous constructs, the CR values of the two exogenous constructs were > 0.7 and the AVE values of the two exogenous constructs were > 0.5 , therefore, because the CR values of all exogenous constructs were > 0.7 and the AVE values of all constructs were > 0.5 , it was concluded that the two exogenous constructs had met the required construct validity and reliability criteria.

2. CFA Analysis of Endogenous Constructs

This research model contains 2 endogenous constructs, namely internal control (Y1) and local government performance (Z). Based on the operational definition of variables in this study, the internal control construct has 5 measurement indicators while local government performance has 6 measurement indicators. Thus, the endogenous construct CFA model is in the form of:

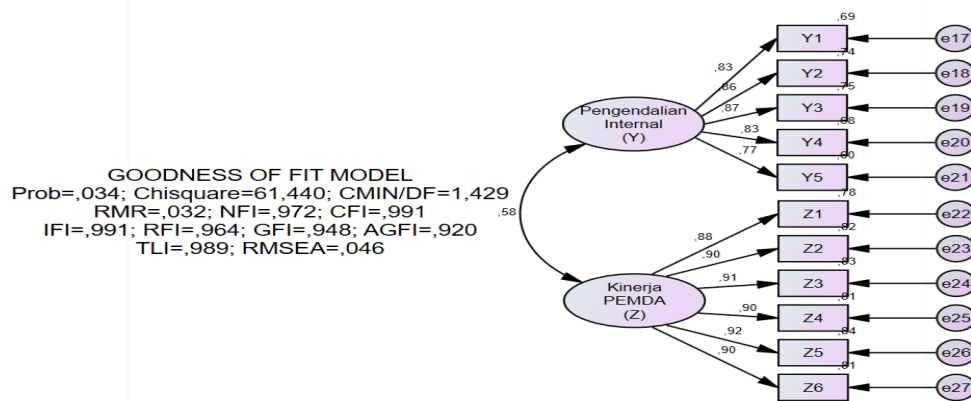


Figure 2. Estimation Results of the Endogenous Construct CFA Model

Based on the results of the endogenous construct CFA model estimation in figure 2 it can be seen that all exogenous construct indicators have a *loading factor* >0.5 , this means that all indicators are valid in measuring endogenous constructs . Therefore, testing is continued with the construct reliability test which is carried out by looking at the CR and AVE values of each construct.

3. Structural Model Testing

a. SEM Assumption Testing

Based on the results of the SEM assumption test, it is concluded that this SEM model has met the specified sample criteria, meets the normality assumption, does not contain outlier data and there is no multicollinearity between exogenous variables, this means that all SEM assumptions have been met by the SEM model, further analysis at the *Goodness of fit* model test stage.

b. Goodness of Fit Model Test

The model fit test or often called *the goodness of fit model test* in SEM analysis is carried out by looking at several *Goodness of fit model criteria* such as *Chi Square* value , probability, df, GFI, AGFI, TLI, CFI RMSEA and RMR. The following model estimation results are the results of *the goodness of fit model test*:

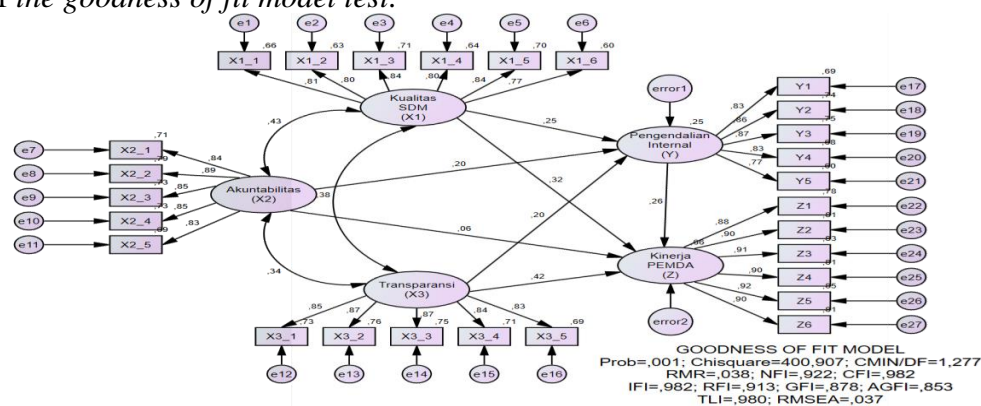


Figure 3 SEM Model Estimation Results

The results of the SEM model estimation in Figure 3 show that the SEM model has not met the criteria for the required goodness of fit model, especially when viewed from the chi square probability value of the model, the value is still <0.05 , meaning that the sample covariance matrix is not the same as the population covariance matrix, so it is necessary to modify the model by connecting the indicator errors as suggested by the AMOS program in the modification indices table. The following are the results of the model modification:

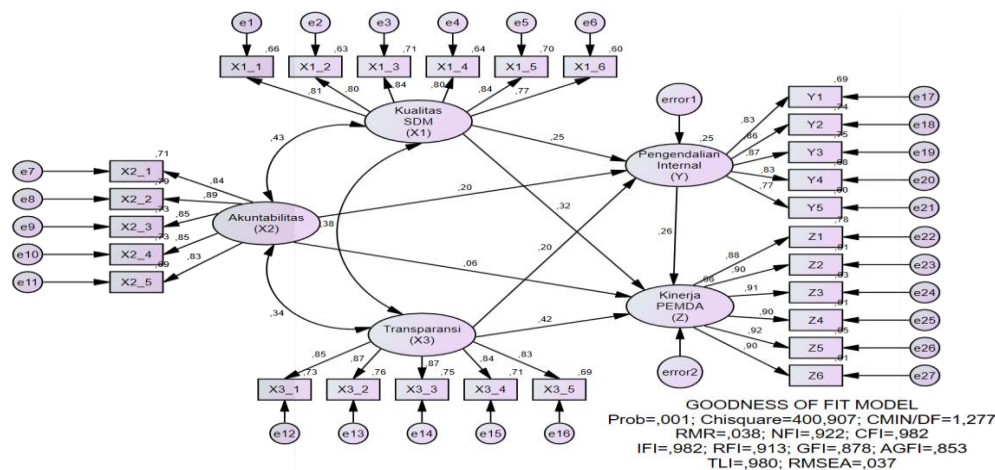


Figure 4 Results of SEM model estimation after modification

Figure 4 shows that the SEM model has met the required *goodness of fit model criteria*, the *chi square model probability* has increased to 0.001 which means that the sample covariance matrix is the same as the population covariance matrix so that the results of the model estimation with 203 samples are certain to represent the actual population of employees of the West Papua provincial secretariat. In addition to the chi square probability, the goodness of fit model is also met in the CMIN/DF, NFI, CFI, IFI, RFI, TLI and RMSEA parameters (in the good fit category), while other parameters are in the marginal fit criteria.

3. Coefficient of Determination

Based on the analysis results, the coefficient of determination of internal control (Y) was 0.522, which means that 52.2% of internal control is influenced by the quality of human resources, accountability and transparency of the Regional Government Agency, while the remaining 47.8% is influenced by other variables outside this research. The coefficient of determination of the performance of the Regional Government Agency (Z) of 0.661 means that 66.1% of the performance of the Regional Government Agency is influenced by internal control, quality of human resources, accountability and transparency carried out by the Regional Government Agency, the remaining 33.9% is influenced by other factors that have not been studied.

Discussion

The Influence of Human Resources Quality on Internal Control

The results of this study indicate that the quality of human resources has a positive and significant effect on internal control, the higher the quality of human resources, the higher the internal control, so the lower the quality of human resources, the lower the internal control. Human resources who have sufficient expertise and knowledge in their fields will be able to identify risks more effectively. They can understand the complexity of business processes and detect potential problems or weaknesses in internal control.

Quality human resources will be able to carry out control procedures well. They understand the importance of compliance with established policies and procedures to ensure that operational activities run according to established standards. Quality human resources are also able to identify risks better. They can evaluate situations holistically and recognize threats or opportunities that may affect the safety, security, or sustainability of the organization. The results of the descriptive study in this study indicate that overall the quality of human resources has been good, but in terms of education, work enthusiasm and organizational planning capabilities still need to be improved.

The results of this study are in line with (Blaufus et al., 2023; Bogataya et al., 2019; Duho & Onumah, 2019; Guo et al., 2016; Hsiao et al., 2016; Lamboglia & Mancini, 2021; Law, 2021; Liu et al., 2017; Salehi et al., 2023; Shin & Park, 2020). Research consistently

demonstrates that human resource quality significantly influences internal control effectiveness in various organizational contexts. Studies have found that high-quality human resources positively impact internal control in universities (Marcellino & Halimatusadiah, 2024) and local government financial reporting (R. Tanjung & Sonia, 2021); (Trisnawati & Wiratmaja, 2018); (Lusiyana et al., 2020). The quality of human resources, along with internal control systems, has been shown to enhance the quality of local government financial reports (R. Tanjung, et al 2021); (Trisnawati, et al 2018).

The results of the study indicate that the quality of human resources (HR) has a significant effect on the effectiveness of internal control in the organization. Investment in HR development, especially to support internal accounting control, has been shown to improve the operational efficiency of the company (Shin et al., 2021). The competence and experience of internal control personnel play an important role in making quality strategic decisions, such as in assessing goodwill impairment (Jo & Eun, 2023). Other studies have shown that the existence of competent internal control can minimize weaknesses in financial reporting (Koo et al., 2020). The quality of internal control is also closely related to the company's ability to manage fixed assets and investments efficiently (W. Lai et al., 2020).

The Influence of Accountability on Internal Control

The results of this study indicate that accountability has a positive and significant effect on internal control, the higher the accountability, the higher the internal control, and so on, the lower the accountability, the lower the internal control. Accountability encourages organizations to be more transparent in carrying out operational activities and decision making. This means that internal processes are more open to monitoring and evaluation, making it easier to identify problems or violations that may occur.

Accountability plays an important role in strengthening an organization's internal control system. Accountability includes transparent reporting mechanisms, responsibility for decision-making, and enforcement of consequences for actions taken. Research shows that organizations with good accountability systems are better able to implement effective internal controls, so that risks such as misuse of resources and embezzlement can be minimized (Han, 2020b). With accountability, every individual in the organization feels bound to carry out their duties in accordance with established standards, supporting the sustainability of the organization's operations (Ghasemi et al., 2022).

Effective internal control requires integration between formal and informal accountability. Formal accountability includes clear hierarchical structures, such as division of responsibilities and reporting systems, while informal accountability involves social norms and organizational culture that emphasize the values of honesty and moral responsibility (Frostenson et al., 2023). This combination encourages better collaboration between departments, ensures that every action is properly monitored, and supports the effectiveness of the company's activity controls (Ma et al., 2022).

The results of this study are in line with research (Duho & Onumah, 2019; Febriarty et al., 2022; Hardiningsih et al., 2020; Jatmiko et al., 2022; Liu et al., 2017; Mensah, 2016; Mohamed et al., 2014; Radianto & Laturette, 2019; Teguh Setiawan Wibowo et al., 2023; Tetteh et al., 2021) menyatakan bahwa akuntabilitas berpengaruh signifikan terhadap pengendalian intern.

The Impact of Transparency on Internal Control

The results of this study indicate that transparency has a positive and significant effect on internal control, the higher the transparency, the higher the internal control, and vice versa, the lower the transparency, the lower the internal control. Transparency in financial management allows for more effective monitoring of cash flow, expenses, and income of the organization. Transparency can help prevent financial fraud in the organization. By disclosing financial information openly to all interested parties, including owners, boards of directors, and

auditors, the risk of fraud can be reduced because suspicious actions are more easily detected. Transparency in financial management increases the trust of external parties in the organization.

The results of this study are in line with research (Hardiningsih et al., 2020; Mensah, 2016; Napisah, 2015; Radianto & Laturette, 2019; Rosyidi, 2018; Sari et al., 2018; Tullah et al., 2018a, 2018b) yang menyatakan bahwa transparansi berpengaruh signifikan terhadap pengendalian intern. Research by (Gal, 2020) reveals that an effective internal control system and integrated reporting can increase the company's market value (Gal, 2020). This indicates that the implementation of transparent and structured internal controls can have a positive impact on the financial performance and market perception of the company.

(Ortega-Rodríguez et al., 2020) concludes that transparency is essential in ensuring accountability in nonprofit organizations, although it focuses more on the accountability aspect than internal control or operational efficiency. (Ortega-Rodríguez et al., 2020) This research provides insight into how transparency can be used to increase public trust in organizations. Shu-Miao (Lai et al., 2020) in his research found that good internal control quality has a positive effect on investment efficiency.

In addition, transparency in internal communication also plays an important role in maintaining organizational resilience, especially during times of crisis. In the context of a pandemic, (Li et al., 2020) states that transparent internal communication can help employees adapt to organizational changes caused by uncertain external situations, such as a pandemic. With clear communication, employees can more easily understand the steps taken by the organization and how it directly affects them (Li et al., 2020).

The Influence of Human Resources Quality on the Performance of Local Government Agencies

The results of this study indicate that the quality of human resources has a positive and significant effect on the performance of local government agencies, good quality of human resources does not always create good performance of local government agencies. In order for the quality of human resources to support the formation of high human resource performance, the quality of human resources must be able to support good internal control. The importance of competency management in improving organizational performance was found by (Tarigan et al., 2021), that competency management, supply chain integration, and quality can improve organizational performance through operational capabilities

The results of this study support the research (Koswara, 2001) that the context of the quality of human resources in the era of autonomy is the professional ability and technical skills of employees who are included in the staff and implementing elements in the Regional Government environment. This is very necessary so that government management in regional autonomy can take place effectively and efficiently. What is needed is not only a sufficient number, but also the quality of employees which must be measured by looking at their educational background, skills, work experience, rank level and employee status. According to (Zetra, 2009) HR is the main supporting pillar as well as the driving force of the organization in an effort to realize the vision and mission of the organization.

In the context of HR, the ability to manage and integrate various existing competencies will contribute directly to improving organizational performance and efficiency (Tarigan et al., 2021). Research by (García-Fernández et al., 2022) confirms that quality management has a positive relationship with innovation and organizational performance. Good quality management practices encourage organizations to be more innovative, which in turn improves overall performance, including in the health sector which is constantly evolving and requires adaptation to change and innovation (García-Fernández et al., 2022). However, the results of this study are not in line with research (Amin, 2018; Dash & Roy, 2020; Pangidoan &

Nawang Sari, 2022; Yen, 2013) menyatakan bahwa kualitas SDM tidak berpengaruh signifikan terhadap kinerja Instansi Pemerintah Daerah.

The Influence of Accountability on the Performance of Local Government Agencies

The results of this study indicate that accountability does not have a significant effect on internal control, although the two are often considered to be closely related in management and organizational theories. One of the main reasons for this result is the difference between the roles of accountability and internal control in organizations. Accountability is often associated with the responsibility of individuals or groups for their decisions and actions, while internal control focuses more on the systems, procedures, and policies designed to ensure that the organization operates according to established standards (Hwang, 2020).

Research by (Sharon, 2022) also highlights that internal control can function effectively even though the level of individual or group accountability is low. In organizations with strict policies and procedures, even if there is no increase in individual accountability, internal control can still function well because it has been designed to identify and address potential risks. Conversely, in organizations that lack a clear control structure, increasing accountability is often not enough to improve or optimize the internal control system, because accountability does not replace the need for clear formal procedures.

Research (Kim, 2022) shows that internal control in the public sector tends to be more influenced by external factors such as government regulations and policies than by increased internal accountability. In many government institutions, internal control systems are already tightly regulated by applicable rules and policies, so even if internal accountability is increased, the impact on internal control may not be significant. This suggests that external factors play a greater role in shaping internal control than relying solely on internal accountability mechanisms. (Jiao, 2023) states that internal control policies are driven more by organizational goals and external objectives than by individual accountability.

The Influence of Transparency on the Performance of Local Government Agencies

The results of the study concluded that transparency has a positive and significant effect on the performance of local government agencies, the higher the transparency, the higher the performance of local government agencies, and vice versa, the lower the transparency, the lower the performance of local government agencies. Transparency in financial management has a positive and significant impact on the performance of government agencies. Transparency in financial management allows government agencies to be accountable for the use of public funds. By providing clear and easily accessible information about financial expenditures and receipts, government agencies can provide accountability to the public.

This study is in line with research (Laurence B. et al., 2015) and (Saputra R et al., 2014) that transparency has a significant effect on the performance of government agencies. Research (Ait Novatiani et al., 2019) and concludes that transparency and accountability, both partially and simultaneously, have a positive effect on the performance of regional apparatus units. The results of this (Saputra et al., 2015) study (Ait Novatiani et al., 2019) are also in line with the results of research. (Hendawy & Khalid, 2005; Marliyana et al., 2021; Ningsih, 2018; U.S. Department of Transportation, 2016) yang menyatakan bahwa transparansi berpengaruh signifikan terhadap kinerja instansi pemerintah. Research states that public transparency has a good effect on the performance of government agencies.

While research (Jitmau et al., 2017) shows that public transparency does not have a significant effect on local government performance. This result shows that although transparency is expected to improve performance, the reality is not always the case. Other factors such as public accountability and internal audit functions also play an important role in determining local government performance. Research by (Sufiati et al., 2020) shows that accountability and transparency simultaneously have a significant influence on the performance of government agencies.

The Influence of Internal Control on the Performance of Local Government Agencies

The results of this study conclude that internal control has a positive and significant effect on performance, which states that transparency has a significant effect on the performance of local government agencies. The higher the internal control, the higher the performance, which states that transparency has a significant effect on the performance of local government agencies. Conversely, the lower the internal control, the lower the performance, which states that transparency has a significant effect on the performance of local government agencies.

Good internal control helps improve the efficiency and effectiveness of government agency operations by ensuring that processes and activities are carried out in a timely manner, in accordance with applicable regulations and standards, and at an efficient cost. Internal control helps ensure that government agencies comply with all relevant provisions, both those set by the government and those set by regulatory agencies. By implementing effective internal control, government agencies can increase their level of accountability.

The results of this study are in line with research (Widanarto, 2009) that states that internal and external supervision have a fairly strong influence together on performance, which states that transparency has a significant influence on the performance of government agencies. On the other hand, partial internal control in the form of determining standards and supervision procedures, measuring work results, comparing results with standards, and correcting deviations has a fairly strong positive influence on performance. Research (Lesmana, 2023) shows that an effective internal control system can reduce fraud in management.

The results of the study (Kartika & Sukanto, 2019) also (Das Prena, 2020) stated that internal control has an effect on the accountability of government agency performance. This shows that good internal control can create good implementation of local government performance, which can increase the accountability of government agency performance. Research revealed that the implementation of e-budgeting can improve the performance of government agencies, although internal control does not act as a moderating variable in the relationship. Although e-budgeting improves performance, internal control still has an important role in ensuring the effectiveness of budget management.

The Influence of Human Resources Quality on the Performance of Local Government Agencies through Internal Control

The results of this study conclude that the quality of human resources has an indirect effect on the performance of local government agencies through internal control. The quality of human resources (HR) plays an important role in improving the performance of government agencies through internal control. Quality HR will be better able to understand, implement, and comply with policies and procedures set by government agencies. They will have a better understanding of effective governance and the standards required to carry out their duties. Well-trained and qualified HR have a higher level of awareness of the risks of fraud and abuse of power. Competent HR can carry out the supervisory function more effectively. They can identify violations or non-compliance with policies and procedures, and take the necessary corrective actions to fix the problems that occur.

Quality human resources are able to manage and utilize available resources efficiently and effectively. They can optimize the use of time, energy, and budget allocated to achieve the goals of the government organization. Transparent and accountable human resources will support an organizational culture that promotes integrity and accountability. They will prioritize honest and open reporting, and be ready to be responsible for their actions and decisions. Thus, the quality of human resources has a direct impact on the effectiveness of internal control in government agencies. Quality human resources will strengthen the internal control system, thereby contributing to improved performance and better results for the government agency.

Study(Nanang Shonhadji, 2020) that an (Adipratama, 2021)effective internal control system can help local governments in managing fraud risks and aligning employee performance with organizational goals. Research shows that competence affects employee performance through work motivation as an intervening variable . Research by (N. Pratiwi, 2020)shows that internal control and organizational culture have a negative effect on the tendency of accounting fraud. Research by (Anggara (2020) shows that the internal control system can mediate the negative effect of individual integrity and morality on accounting fraud in local government organizations.

The Influence of Accountability on the Performance of Regional Government Agencies through Internal Control

The results of this study indicate that accountability has an indirect effect on the performance of local government agencies through internal control. Accountability has a positive and significant effect on the performance of government agencies through internal control. Accountability encourages government agencies to be more open and transparent in carrying out activities and managing resources. This ensures that the internal control process can be evaluated more effectively by various related parties. With strong accountability, government agencies tend to comply more with established policies and procedures. Accountability encourages tighter supervision of the implementation of government programs and activities. This involves ongoing monitoring and evaluation of the effectiveness of internal control, thus ensuring that organizational goals are met properly.

By implementing good accountability, government agencies can increase public trust in their performance and integrity. This strengthens the legitimacy of the government and helps create an environment conducive to better and more effective management of public resources. Strong accountability has a positive impact on the performance of government agencies through internal control, by ensuring that operational processes and resource management are carried out in a transparent, efficient manner, and in accordance with government-set standards.

Research conducted by (Abd. Haris et al., 2020)shows that accountability, transparency, and internal control systems simultaneously affect local government performance. Specifically, accountability and internal control systems have a positive effect on local government performance, while transparency does not show a significant effect. Research by(Anggy Vanesya, 2021) revealed that internal control has a positive effect on local government performance, while accountability and transparency do not show a significant effect.

The Influence of Transparency on the Performance of Local Government Agencies through Internal Control

The results of this study indicate that transparency has an indirect effect on the performance of local government agencies through internal control. Transparency in financial management has a positive and significant effect on the performance of government agencies through internal control. Transparency in financial management allows for easier monitoring and evaluation by interested parties, including the general public, supervisory institutions, and other stakeholders. It is important to increase transparency in government financial management because the actions taken can be more easily traced and evaluated.

Transparency helps government agencies ensure that internal controls are properly followed and that the risk of abuse of power or violation of policies is minimized. Transparent financial information enables government agency management to make better and more timely decisions. With a better understanding of the financial situation, management can plan and allocate resources efficiently, reduce the risk of loss, and improve overall performance. Transparency in financial management builds public trust in local government. Transparency in financial management plays an important role in improving the performance of government agencies through internal control, by ensuring that financial use is carried out in an open,

accountable, and efficient manner. With transparency, information on budget use and program implementation can be accessed by the public, increasing public trust in local government .

This research supports the research (Abd. Haris et al., 2020) that Transparency affects local government performance. Internal control research has a positive effect on local government performance. This shows that although transparency is important, without strong internal control, the (Damayanti & Hermanto, 2017) performance of government agencies is not optimal. Transparency will provide information needed by the public and other stakeholders, while internal control will ensure that the information is accurate and the use of the budget is in accordance with the objectives that have been set. So , these two elements support each other in realizing optimal local government agency performance.

CONCLUSION

The study concludes that the quality of human resources, accountability, and transparency positively and significantly influence the internal control system, indicating that improvements in these areas enhance internal controls. Additionally, these factors, along with internal control, significantly impact the performance of local government agencies, suggesting that better quality of human resources, transparency, and internal control leads to improved agency performance. However, accountability alone does not directly affect performance; while better accountability can enhance performance, poor accountability may hinder it. Internal control serves as a partial mediator for the influence of human resources quality, accountability, and transparency on agency performance, indicating that while some effects can occur directly, internal control plays a crucial role in mediating these relationships.

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