

## The Effect of Government Internal Control Systems and Organizational Commitment on Organizational Performance Through Work Accountability as an Intervening Variable (Case Study on the Organization of the Regional Apparatus of the Tanimbar Islands Regency)



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**ABSTRACT:** This study aims to analyze the effect of the Internal Control System on Work Accountability, analyze the effect of Organizational Commitment on Work Accountability, analyze the influence of the Internal Control System on Organizational Performance, analyze the effect of Organizational Commitment on Organizational Performance, analyze the effect of Work Accountability on Organizational Performance, analyze the role of Work Accountability in mediating the effect of the Internal Control System on Organizational Performance and analyzing the role of Work Accountability in mediating the effect of Organizational Commitment on Organizational Performance of OPD Tanimbar Islands Regency. The number of samples is 155 employees. The analysis technique uses multiple regression analysis. The results of the analysis show that the internal control system has a positive effect on work accountability, which means that the better the implementation of the internal control system can increase work accountability as reflected in the compliance audit that has been carried out so that every use of funds is based on applicable laws and regulations. Organizational commitment has a positive effect on work accountability, which means that the higher the level of organizational commitment is reflected in employees showing a sense of responsibility at work can increase work accountability. The internal control system has a positive effect on organizational performance, which means that the better the implementation of the internal control system can improve organizational performance as reflected in employees who are ready to provide information needed by the public. Organizational commitment has a positive effect on organizational performance, which means that the higher the level of organizational commitment is reflected in employees showing a sense of responsibility at work can improve organizational performance. Work accountability has a positive effect on organizational performance, which means that the better employee work accountability is reflected in the compliance audits that have been carried out so that any use of funds is based on applicable regulations and laws can improve the organization as illustrated by employees being ready to provide information needed by the public. The internal control system influences organizational performance through work accountability. The application of a good internal control system can increase work accountability so that it has an impact on increasing organizational performance. Organizational commitment influences organizational performance through work accountability. Employees who have high organizational commitment can increase work accountability so that it has an impact on increasing organizational performance.

**KEYWORDS:** Control System, Organizational Commitment, Work Accountability, Organizational Performance

### I. INTRODUCTION

Based on the Law of the Republic of Indonesia Number 32 of 2004 concerning Regional Government and Government Regulation of the Republic of Indonesia Number 38 of 2007 concerning the Distribution of Government Affairs between the Government, Provincial Regional Governments, and Regency/City Regional Governments. Regional Governments are required to provide maximum service to the community through good governance. Good governance requires every government agency, both central and regional, to carry out its performance by considering the basics of good governance management, namely high levels of performance, transparency and accountability (Susilawati and Dwi, 2014).

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The phenomenon that has occurred in the government in the Tanimbar Islands Regency in the last 2 years, namely in 2020 and 2021 which is suspected to be related to regional head leaders along with the bureaucratic structure, organizational institutions, to financial and asset management in the Tanimbar Islands Regency Government, there are some sad facts about development of government systems, human resources, and management of natural resources related to this, the government needs a system that can change the system of organizing activities that will later be carried out according to plan and can achieve goals, namely the government's internal control system.

The good performance of government agencies requires the support of quality human resources (HR). Organizational performance depends on the performance of its employees, or in other words employee performance will contribute to organizational performance (Gibson, et al., 1997). Employees who have work motivation will of course make the best choice to do something, so that the assessment of performance achievements is determined by the results of activities from the human resources (HR) side.

The problem with the performance of regional organizations in the Tanimbar Islands Regency during the term of office of the regional leader and his organizational institutions was that there were many findings and irregularities in the use of the state budget which were stated in the body of the Regional Revenue Expenditure Budget (APBD) which had been audited by the Audit Board of the Republic of Indonesia (BPK). Due to the fact that the Regional Government of the Tanimbar Islands Regency has quite a lot of third-party debt that has been audited based on the BPK Calculation Report (LHP), which has exceeded 221 billion more. This debt was also known to the local Regional People's Legislative Council (DPRD) which ultimately became the reason for the rejection of the LPJ or the district head's accountability report by four factions.

Not limited to that, besides debt there is also a deficit and if calculated it reaches more than 100 billion. However, the exact number cannot be determined because it requires precise calculations. In accordance with the body's original regional income (PAD), which is budgeted at 62 billion, even though the realization in previous years never reached that figure. Never mind 60 billion, to break through 40 billion has never been a fact so far, our own regional income (PAD) is only around 20 billion.

From the problems above, namely regarding the performance of local government organizations, there are several factors that influence organizational performance in regional work units in the Tanimbar Islands Regency. The government's internal control system that affects the performance of local government organizations, because according to the Government Regulation of the Republic of Indonesia Number 60 of 2008 concerning the Internal Control System explains that: "The internal control system itself is an integrated process of actions and activities to provide an adequate understanding of the achievement of objectives of an organization through effective and efficient activities, reliable financial reporting, monitoring of state assets, and compliance with laws and regulations which are carried out continuously by leaders and employees." There is a research gap in previous researchers in the previous study conducted by Putra (2013) showing that public accountability has a significant positive effect on OPD managerial performance. In contrast to research conducted by Ramadhani (2018) financial accountability does not affect the performance of public organizations. Differences in research results regarding internal control systems for public accountability also create gaps in this study.

There is a factor of organizational commitment that influences the organizational performance of the regional government of the Tanimbar Islands district. According to John L. Ke, et al. (2000) describes commitment as an attitude of closeness between an employee or individual and an organization which is manifested in various forms such as loyalty, and the desire to stay because employees are involved in the organization. There is a research gap in previous research conducted by Bateman and Steasser (1984) different results In his research, commitment has a significant effect on performance, there is a difference in research with Ramadhani (2018) with findings that commitment has no significant effect on performance.

The public accountability factor influences the performance of public organizations in the Tanimbar Islands District. Accountability comes from the term in English, namely accountability, which means accountability or the condition to be held accountable or the ability to be held accountable. Accountability is the obligation of the party holding the trust (board/agent) to provide accountability, present, report, and disclose all activities and activities which are their responsibility to the party giving the trust (community/principal) who has the right and authority to demand this accountability (Abdullah, 2010: 4) There are several different experts and research or there is a research gap in research that is empirically conducted on Azlina and Desmiyawati (2012) conducted research that aims to determine the effect of organizational commitment, internal control, public accountability on organizational performance. This study uses multiple linear analysis with path analysis techniques. The results of his research concluded that public accountability does not mediate the effect of organizational commitment on organizational performance, nor does it mediate the effect of internal control on organizational performance.

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## **II. LITERATURE REVIEW**

### **A. Agency Theory**

Agency theory focuses on contractual arrangements between principals and agents put forward by Supriyono (2018). In this service-based partnership, the principle is to give permission to the agent to prioritize the interests of the principal in maximizing business profits in order to reduce obligations, especially the tax burden, by avoiding taxes. According to Ramadona (2016), agency theory is a theory related to agreements between company members. According to this approach, the relationship between the parties is enforced and various costs are tracked. In an agency relationship, one or more people (principals) choose another person (agent) to carry out their instructions and delegate authority to agents to choose the right course of action on their behalf (Ichsan, 2013). If the parent and agent work for the same goal, the agent will comply with all directions from the principal.

### **B. Organizational Performance**

Dwiyanto (2015:47), explains that organizational performance is a very important activity because it can be used as a measure of the success of an organization in achieving the organization's mission. Organizational performance is defined as the output of the organization or the achievement of organizational goals in a certain time unit, and performance measures can be measured from various organizational functions (operations, marketing, finance and human resources). Organizational performance should be easy to measure and compare, as well as a real picture of the organization from a standard measure. The concept of organizational performance is often not explained in detail in the academic literature. The concept of organizational performance can be operationalized in several different measurement contexts such as individual performance, team performance, organizational performance, depending on the research objectives to be achieved (Ardianto, 2013). Dwiyanto (2015: 50) measures the performance of public organizations based on indicators which are further explained as follows: productivity, service quality, responsiveness, responsibility, and public accountability.

### **C. Internal Control System**

Internal control according to the Committee of Sponsoring Organizations (COSO) (2013) is a process carried out by the entity's board of directors, management, and other company personnel, which is designed to provide adequate assurance about the achievement of organizational goals. According to Mulyadi (2008: 163) the internal control system is an organizational structure, methods, measures that are coordinated to maintain organizational assets, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies. Furthermore, Krismiaji (2015) stated that the internal control system is the plan and method of an agency or organization to maintain and protect assets, provide accurate and reliable information, increase efficiency, and help comply with management policies. Implementing internal control is the main reason for ensuring that the process of achieving goals is carried out and that the level of unforeseen risks is reduced. Internal control system indicators according to the Committee of Sponsoring of Organizations (COSO) (2013: 6-7) include control environment, risk assessment, control procedures, monitoring, information and communication.

### **D. Organizational Commitment**

According to Greenberg and Baron (2003: 160), organizational commitment is the extent to which employees are involved in the organization and wish to remain members, which contains an attitude of loyalty and willingness of employees to work optimally for the organization where the employee works. According to Meyer and Allen (2016) organizational commitment is emotional attachment, individual identification and involvement with the organization and the desire to remain a member of the organization. Steers and Porter (2013: 442) explain organizational commitment as an attitude in which individuals identify themselves with the goals and expectations of the organization where they work and try to maintain membership in the organization to realize the goals of the organization. Furthermore, McShane and Von Glinow (2008):

According to Meyer and Allen (2016: 4) indicators of organizational commitment are as follows: affective commitment: namely emotional feelings for the organization and belief in its values; Continuance commitment: namely the perceived economic value of staying in an organization when compared to leaving the organization. An employee may be committed to an employer because of high pay and feel that leaving the company will destroy his family; and normative commitment: namely the obligation to remain in the organization for moral or ethical reasons.

### **E. Work Accountability**

Accountability is closely related to accountability for the effectiveness of activities in achieving policy or program targets. Accountability is a basic principle for organizations that applies at every level/organizational unit as a position obligation in

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providing activity reports to their superiors. Mardiasmo (2009:20) explains that work accountability is the obligation of the holder of the trust (agent) to provide accountability, present, report and disclose all activities and activities that are his responsibility to the party giving the trust (principal) who has the right and authority to ask for this accountability.

Indicators of work accountability according to Mardiasmo (2009:22) are as follows: honesty and legal accountability, process accountability, program accountability and policy accountability.

## **F. Hypothesis**

The hypothesis is a temporary estimate of the problem at hand. The hypothesis has a function as a guide for the course of a research that allows us to find answers. Thus, the research hypothesis can be formulated as follows:

H1a : The internal control system has a positive effect on work accountability.

H1b : Organizational commitment positive effect on work accountability.

H2a : The internal control system has a positive effect on organizational performance.

H2b : Organizational commitment has a positive effect on organizational performance.

H3 : Work accountability has a positive effect on organizational performance.

H4a : The internal control system has a positive effect on organizational performance through work accountability

H4b : Organizational commitment positive effect on organizational performance through work accountability.

## **III. RESEARCH METHODS**

### **A. Research Design**

Based on the purpose of this research, the research design used is a causal research design. Sanusi (2014: 14), suggests a causality design, namely a research design that aims to investigate the possibility of causality between variables. Research designs are generally causal and researchers can predict. This allows researchers to determine the classification of causal variables, intervening variables, and dependent variables. This research uses a quantitative approach, and the process starts with the construction of a theoretical model and analysis becomes the basis for making initial statements (hypotheses), and continues to the manipulation of concepts and ends when the researcher finds them.

### **B. Variable Operational Definitions**

#### **1) Organizational Performance**

Organizational performance is the performance that has been achieved by the Regional Apparatus Organization of the Tanimbar Islands Regency. Organizational performance indicators are as follows: service quality, responsiveness, responsibility and public accountability.

#### **2) Internal control system**

The internal control system is an action taken for efficiency and effectiveness in achieving organizational policy objectives, with indicators including: control environment, risk assessment, control procedures, monitoring, as well as information and communication.

#### **3) Organizational commitment**

Organizational commitment is a loyalty that is owned by an employee to survive in a state of joy or sorrow in an organization. The indicators used are as follows: affective commitment, continuance commitment and normative commitment.

#### **4) Work accountability**

Work accountability is a strong feeling of the organization as a home, a place where life is maintained as measured by indicators including: honesty and law accountability, process accountability, program accountability and policy accountability.

### **C. Population and Sample**

The population in this research is the employees of the Regional Apparatus Organization of the Tanimbar Islands Regency with a total of 3094 employees. According to Arikunto (2017: 173) if the subject is less than 100, then the entire population becomes the research sample. However, if there are more than 100 subjects, 5-10% or 15-25% can be taken. Based on this opinion, the number of samples in this study is  $3,094 \times 5\% = 155$  employees. Qthe technique of selecting respondents as the research sample used the simple random sampling technique, with the consideration that OPD employees during the study period had the same opportunities.

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## D. Data Analysis Technique

Data analysis techniques in this research were carried out using descriptive analysis and path analysis. The structural equation model is a combination of factor analysis, regression and path analysis. In the structural equation model, tests can be carried out to determine the value of the direct, indirect and total effects between exogenous and endogenous variables.

## IV. RESEARCH RESULTS AND DISCUSSION

### A. Research Result

This research took 155 employees, the description of employees according to age, gender, education and length of work is presented in the following table.

**Table 1. Description of Respondents**

No	Description	Frequency (Employee)	Percent (%)
Age (years)			
1	27–45	22	14,2
2	36–44	76	49,0
3	45 – 52	57	36,8
Gender			
1	Man	68	43,9
2	Woman	87	56,1
Education			
1	S2	25	16,1
2	S1	99	63,9
3	Senior High School	31	20,0
Length of work			
1	4 – 11 years	31	20,0
2	12–19 years	95	61,3
3	20 – 27 years	29	18,7

**Source:** Processed questionnaire data.

Based on Table 1, the majority of employees are aged 36-44 years, most of the employees are female, namely 87 employees (56.1%) compared to male employees, 68 employees (43.9%), employees of the Tanimbar Islands Regency Regional Apparatus Organization have at least high school education, and have a working period of 12-19 years.

### B. Validity and Reliability Test Results

In this research, the data analyzed was the result of a questionnaire instrument distributed to 155 employees, to ensure the accuracy and consistency of research subject data, research questionnaires or statement items used were tested for validity and reliability first.

**Table 2. Validity and Reliability Test Results**

Variable	Items	r count	r critical	Probability	Information	Alpha Cronbach	Information
Organizational performance (Y2)	Y2.1.1	0.563	0.159	0.000	Valid	0.863	Reliable
	Y2.1.2	0.576	0.159	0.000	Valid		
	Y2.2.1	0.426	0.159	0.000	Valid		
	Y2.2.2	0.571	0.159	0.000	Valid		
	Y2.3.1	0.562	0.159	0.000	Valid		
	Y2.3.2	0.442	0.159	0.000	Valid		
	Y2.3.3	0.430	0.159	0.000	Valid		
	Y2.3.4	0.507	0.159	0.000	Valid		
	Y2.4.1	0.672	0.159	0.000	Valid		
Y2.4.2	0.485	0.159	0.000	Valid			
Internal control system	X1.1.1	0.695	0.159	0.000	Valid	0.838	Reliable
	X1.1.2	0.586	0.159	0.000	Valid		
	X1.2.1	0.858	0.159	0.000	Valid		

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Variable	Items	r count	r critical	Probability	Information	Alpha Cronbach	Information
(X1)	X1.2.2	0.848	0.159	0.000	Valid	0.860	Reliable
	X1.3.1	0.502	0.159	0.000	Valid		
	X1.3.2	0.428	0.159	0.000	Valid		
	X1.4.1	0.660	0.159	0.000	Valid		
	X1.4.2	0.732	0.159	0.000	Valid		
	X1.5.1	0.412	0.159	0.000	Valid		
	X1.5.2	0.443	0.159	0.000	Valid		
	X1.5.3	0.529	0.159	0.000	Valid		
Organizational commitment (X2)	X2.1.1	0.721	0.159	0.000	Valid	0.847	Reliable
	X2.1.2	0.758	0.159	0.000	Valid		
	X2.1.3	0.766	0.159	0.000	Valid		
	X2.2.1	0.679	0.159	0.000	Valid		
	X2.2.2	0.736	0.159	0.000	Valid		
	X2.2.3	0.752	0.159	0.000	Valid		
	X2.3.1	0.755	0.159	0.000	Valid		
	X2.3.2	0.710	0.159	0.000	Valid		
Work accountability (Y1)	Y1.1.1	0.647	0.159	0.000	Valid	0.847	Reliable
	Y1.1.2	0.628	0.159	0.000	Valid		
	Y1.2.1	0.784	0.159	0.000	Valid		
	Y1.2.2	0.667	0.159	0.000	Valid		
	Y1.3.1	0.664	0.159	0.000	Valid		
	Y1.3.2	0.719	0.159	0.000	Valid		
	Y1.4.1	0.789	0.159	0.000	Valid		
	Y1.4.2	0.717	0.159	0.000	Valid		

Source: Processed by SPSS.

**C. Classic Assumption Test**

In order to obtain an unbiased and efficient estimation value from the multiple regression equation using the Ordinary Least Square method, then in the implementation of data analysis, the classical assumptions must be fulfilled. The results of the classical assumption test are as follows.

**Table 3. Heteroscedasticity Test Results**

Variable	Substructure 1		Information	Substructure 2		Information
	Correlation coefficient	Sig		Correlation coefficient	Sig	
Internal control system	0.059	0.465	There is no heteroscedasticity	0.025	0.755	There is no heteroscedasticity
Organizational commitment	0.008	0.925		-0.045	0.579	
work accountability	-	-		-0.008	0.924	

Source: SPSS output processed.

**Table 4. Multicollinearity Test Results**

Variable	VIF		Information
	Substructure 1	Substructure 2	
Internal control system	1.126	1,701	There is no multicollinearity
Organizational commitment	1.126	1,348	There is no multicollinearity
work accountability	-	2,036	There is no multicollinearity

Source: SPSS output is processed.

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Normal P-P Plot of Regression Standardized Residual

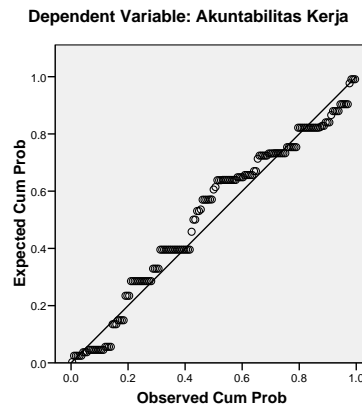


Figure 1. Normality of Substructure Data 1

Normal P-P Plot of Regression Standardized Residual

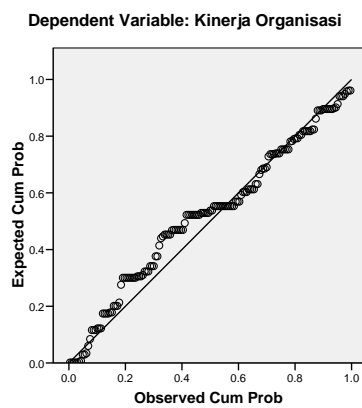


Figure 2. Normality of Substructure Data 2

Figures 1 and 2 indicate that the data (points) are distributed and approach the horizontal line. This indicates that the research data, including internal control system variables, organizational commitment and work accountability, are normally distributed.

## D. Structural Equation Model Test Results

The test results of the structural equation model 1 and structural 2 are presented in table 5.

Table 5. Summary of Structural Equation Model Test Results

Model	F grade	P value
<b>Sub Structural 1:</b> Internal control system and organizational commitment to work accountability	78,724	0.000
<b>Sub Structural 2:</b> Internal control system, organizational commitment and work accountability on organizational performance	63,791	0.000

Source: Processed SPSS output.

Substructural F value 1 is 78.724 with a significance probability level for the model formulated in this study of 0.000. This shows that the probability value is less than 0.05, so that a decision can be taken that the research model is fit and feasible for further analysis.



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The substructural 2 F value is 63.791 with a significance probability level for the model formulated in this study of 0.000. This shows that the probability value is less than 0.05, so that a decision can be taken that the research model is fit and feasible for further analysis.

**E. Hypothesis Test**

The results of the influence of the internal control system and organizational commitment on organizational performance through work accountability are presented in table 6.

**Table 6. Summary of Results of the Analysis of Direct, Indirect, and Total Effects of the Path Analysis**

Variable	Direct Effect	p-value	Indirect Effect	Total Effect
Internal control system → work accountability	0.531	0.000*	-	-
Organizational commitment → work accountability	0.330	0.000*	-	-
Internal control system → organizational performance	0.285	0.000*	-	-
Organizational commitment → organizational performance	0.278	0.000*	-	-
work accountability → organizational performance	0.349	0.000*	-	-
Internal control system → work accountability → organizational performance	0.285	-	0.531 X 0.349 = 0.185	0.470
Organizational commitment → work accountability → organizational performance	0.278	-	0.330 X 0.349 = 0.115	0.393

\* significant on  $\alpha = 5\%$ .

Based on table 6 it can be explained as follows:

**a. Hypothesis Test 1a**

Markthe internal control system beta coefficient has a value of 0.531 and a p value of 0.000 less than  $p = 0.05$  ( $\alpha = 5\%$ ), which means that the internal control system positive effect on work accountability. Thus H1a is statistically tested.

**b. Hypothesis Test 1b**

Markthe beta coefficient of organizational commitment is 0.330 and the p value is 0.000 less than  $p = 0.05$  ( $\alpha = 5\%$ ), which means that it is organizational commitment positive effect on work accountability. Thus H1b is statistically tested.

**c. Hypothesis Test 2a**

Markthe internal control system beta coefficient has a value of 0.285 and a p value of 0.000 less than  $p = 0.05$  ( $\alpha = 5\%$ ), which means that the internal control system positive effect on organizational performance. Thus H2a is statistically tested.

**d. Hypothesis Test 2b**

Markbeta coefficient of organizational commitment with a value of 0.278 and a p value of 0.000 less than  $p = 0.05$  ( $\alpha = 5\%$ ), which means that work accountability positive effect on organizational performance. Thus H2b is statistically tested.

**e. Hypothesis Test 3**

Markwork accountability beta coefficient with a value of 0.349 and a p value of 0.000 less than  $p = 0.05$  ( $\alpha = 5\%$ ), which means that work accountability has a positive effect on organizational performance, thus the third hypothesis which states that Work accountability has a positive effect on organizational performance statistically tested.

**f. Hypothesis Test 4a**

Job accountability has the status of an intervening variable that can mediate the internal control system variables, because the total effect value (0.470) is greater than the direct effect (0.285). Thus H4a is statistically tested.

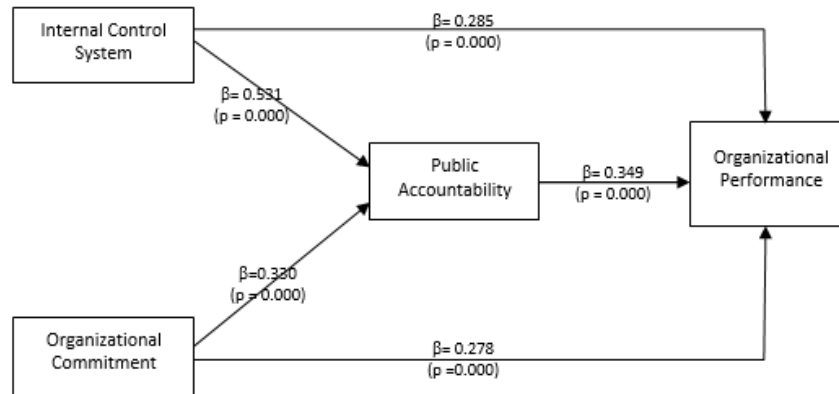
**g. Hypothesis Test 4b**

Work accountability status as an intervening variable that can mediate work accountability variables on organizational performance, because the total effect value (0.393) is greater than the direct effect (0.278). Thus H4b is statistically tested.

Based on the description of hypothesis testing, the path model in path analysis is depicted in Figure 3.



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Source: Primary data processed.

Figure 3. Path Analysis Results

**F. DISCUSSION**

**1) Effect of Internal Control System on Work Accountability**

The internal control system influences work accountability, which means that the better the implementation of the internal control system will have an impact on increasing work accountability. The internal control system indicator that is most appreciated in increasing work accountability is control environment with an average value of 4.30 is reflected in employees having a supportive educational background with an average value of 4.41. The internal control system can minimize risk, ensure the accuracy of records, protect assets, encourage compliance with regulations, policies, rules and laws as well as increase operational efficiency. As opinion Mulyadi (2008: 163) which mentions the internal control system, namely organizational structure, methods, measures that are coordinated to maintain organizational wealth, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies. The main objective of the internal control system is to protect organizational assets through a reliable reporting system, efficient and successful business practices, and compliance with all relevant rules and regulations. The findings of this study support Mualifu et al (2019) who found that the internal control system affects accountability. However, the results of this study do not support Indriasih et al (2022) who found that the internal control system has no effect on accountability.

**2) The Effect of Organizational Commitment on Work Accountability**

Organizational commitment has a positive effect on work accountability, which means that high employee organizational commitment can increase work accountability. The most appreciated indicator of organizational commitment in improving organizational performance is affective commitment with an average value of 4.23, which is reflected in employees showing a sense of responsibility at work with an average value of 4.32. When an employee has high organizational commitment, this will affect work accountability. Organizational commitment is related to years of service, this is supported by the answers of the respondents, most of whom have worked for a long time in the Regional Apparatus Organizations of the Tanimbar Islands Regency, namely between 12-19 years. As the opinion of Moorhead and Griffin (2013:73) states that: Organizational commitment is an attitude that reflects the extent to which an individual knows and is bound by his organization. Employees with high commitment are more likely to provide high quality work and totality at work. Organizational commitment encourages employees to keep working and produce the expected results. The results of this research support Mualifu et al (2019) who found that organizational commitment affects work accountability. However, the results of this study do not support Indriasih et al (2022) who found that organizational commitment has no effect on work accountability. Organizational commitment encourages employees to keep working and produce the expected results. The results of this research support Mualifu et al (2019) who found that organizational commitment affects work accountability. However, the results of this study do not support Indriasih et al (2022) who found that organizational commitment has no effect on work accountability. Organizational commitment encourages employees to keep working and produce the expected results. The results of this research support Mualifu et al (2019) who found that organizational commitment affects work accountability. However, the results of this study do not support Indriasih et al (2022) who found that organizational commitment has no effect on work accountability.

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### **3) Effect of Internal Control System on Organizational Performance**

The internal control system affects organizational performance, which means that the implementation of a good internal control system can improve organizational performance. Government agencies in carrying out their activities must be guided by the Government Internal Control System (SPIP), as mandated in PP no. 60 of 2008, that in order to achieve effective, efficient, transparent and accountable financial management, institutions are required to have a reliable internal control system that exists in every organization and occupies a very important position. Through SPIP, the purpose of administering the state, the reliability of financial reports, the protection of state assets, and compliance with laws and regulations, are all intended to be adequately guaranteed. Control environment with an average value of 4.30 is reflected in employees having a supportive educational background with an average value of 4.41. The findings of this study support Nadhira and Rohman (2021) who prove that the internal control system has an effect on organizational performance.

### **4) The Effect of Organizational Commitment on Organizational Performance**

Organizational commitment affects organizational performance. Employees who have a high commitment to the agency tend to have better performance and will also last longer in the agency. Recognizing the importance of organizational commitment, employee commitment to the organization needs to be developed. Organizational support for increasing organizational commitment also influences positive attitudes and behavior of employees towards the organization. Organizational support can be through positive treatments for employees, such as awards, leader treatment, job characteristics or work atmosphere. This is in accordance with the conception of Luthans (2012: 249) which states that organizational commitment is: an attitude that reflects employee loyalty to the organization and an ongoing process in which members of the organization express concern for the organization and its success and continuous progress. The most appreciated indicator of organizational commitment in improving organizational performance is affective commitment with an average value of 4.23, which is reflected in employees showing a sense of responsibility at work with an average value of 4.32.

The success of the organization is inseparable from the role of the employees involved in it, because with good commitment, the level of productivity and quality of work will increase, and in the end will support the achievement of organizational goals. Employees who have commitment, have high loyalty, then employees will work as optimally as possible in order to achieve good performance. In addition, agencies or organizations must be able to build trust, where trust is a way to create commitment. Trust from employees will not be earned if employees are only treated as one of the factors of production, not as the agency's main asset. In addition, employees do not feel part of the organization if they are not valued by the organization.

Organizational commitment is a form of loyalty to the organization. Loyalty is characterized by a feeling of trust, a sense of acceptance, and a desire to maintain a position that is solely done to achieve predetermined goals. The goals that have been set in this case are not only for the benefit of the institution, but also for the benefit of the people who join the organization, including employees. The results of this study support Wirnipin and Yuniarta (2015) who state that organizational commitment influences performance. However, the results of this study do not support Ramadhani (2018) who found that organizational commitment has no effect on organizational performance.

### **5) The Effect of Work Accountability on Organizational Performance**

Work accountability has a significant effect on organizational performance, which means that the higher the level of employee accountability can improve organizational performance. The work accountability indicators that are most appreciated in improving organizational performance are honesty and legal accountability with an average score of 4.34 as reflected in the compliance audit that has been carried out so that each use of funds is based on applicable laws and regulations with an average score of 4.37. In order to fulfill the goals and objectives that have been set previously, work accountability is a type of obligation to account for the success or failure of the implementation of organizational goals through a medium of accountability which is carried out periodically. As the opinion of Mardiasmo (2009:20) which explains work accountability is the obligation of the fiduciary (agent) to provide accountability, present, report and disclose all activities and activities that are his responsibility to the fiduciary (principal) who has the right and authority to request accountability with the father. Work accountability is the idea that every employee, team, or organization has a duty to carry out the tasks assigned to him to improve organizational performance. The results of this study support Wirnipin and Yuniarta (2015) and Setiyawan and Safri (2016) which proves that public accountability has an effect on organizational work. However, it does not support the results of Ramadhani's research (2018) who found that public accountability has no effect on organizational performance.

# **The Effect of Government Internal Control Systems and Organizational Commitment on Organizational Performance Through Work Accountability as an Intervening Variable (Case Study on the Organization of the Regional Apparatus of the Tanimbar Islands Regency)**

## **6) The Effect of Internal Control Systems on Organizational Performance Through Work Accountability**

Work accountability is able to mediate the influence of the internal control system on organizational performance. Work accountability is a manifestation of the necessity for government organizations to be accountable for the achievement of the organization's mission and achievement of targets that have been set through an accountability system on a regular basis. This is supported by the answers of employees where most employees have implemented an internal control system in terms of control environment, risk assessment, control procedures, monitoring and information and communication with an average value of 4.14, which can increase work accountability in terms of honesty and accountability. legal, process accountability, program accountability and sustainability accountability with an average value of 4.26, so that it has an impact on organizational performance in terms of service quality, responsiveness, responsibility and public accountability with an average value of 4.02. As Karimi and Rafiee's opinion (2014) stated that organizational performance refers to how well the organization achieves market-oriented goals and financial goals. The results of this study do not support Azlina and Desmiyawati (2012) who found that public accountability does not mediate the effect of internal control on organizational performance.

## **7) The Effect of Organizational Commitment on Organizational Performance Through Work Accountability**

Work accountability is able to mediate the effect of organizational commitment on organizational performance, which means that employees who have high organizational commitment can increase work accountability which has an impact on improving organizational performance. Employees with high organizational commitment tend to be loyal to the organization, thereby increasing work accountability. Work accountability is a basic organizational value that applies to all levels and organizational units as a job requirement for reporting actions to superiors. As Greenberg and Baron (2003:160) argue, organizational commitment is the extent to which employees are involved in the organization and wish to remain members, which contains an attitude of loyalty and willingness of employees to work optimally for the organization where the employee works. The findings of this study are described from the organizational commitment that is reflected ineffective commitment is illustrated by employees demonstrating a sense of responsibility at work, so as to increase work accountability as reflected in honesty and legal accountability. the quality of service is illustrated by employees who are ready to provide the information needed by the public. The findings of this study do not support Azlina and Desmiyawati (2012) who found that organizational commitment does not mediate the effect of internal control on organizational performance.

## **G. CONCLUSIONS AND RECOMMENDATIONS**

### **A. Conclusion**

Based on research findings and discussions that have been carried out, the conclusions include:

- 1) The internal control system has a positive effect on work accountability, which means that the better the implementation of the internal control system can increase work accountability. Compliance audits have been carried out so that every use of funds is based on applicable laws and regulations.
- 2) Organizational commitment has a positive effect on work accountability, which means that the higher the level of organizational commitment is reflected in. Employees showing a sense of responsibility at work can increase work accountability.
- 3) The internal control system has a positive effect on organizational performance, which means that the better the implementation of the internal control system can improve organizational performance. Employees are ready to provide the information needed by the public.
- 4) Organizational commitment has a positive effect on organizational performance, which means that the higher the level of organizational commitment is reflected in. Employees showing a sense of responsibility at work can improve organizational performance.
- 5) Work accountability has a positive effect on organizational performance, which means that the better employee work accountability is reflected in. Compliance audits have been carried out so that any use of funds is based on applicable laws and regulations that can improve the organization. Employees are ready to provide the information needed by the public.
- 6) The internal control system influences organizational performance through work accountability. The application of a good internal control system can increase work accountability so that it has an impact on increasing organizational performance.
- 7) Organizational commitment influences organizational performance through work accountability. Employees who have high organizational commitment can increase work accountability so that it has an impact on increasing organizational performance.

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## B. Suggestion

In accordance with the things that have been described, so that researchers can provide suggestions including:

### 1. Theoretically

This research enriches the conception of understanding of public sector accounting, it is necessary to develop a model and conception of organizational performance with a work accountability approach.

### 2. Practically speaking

- a. For researchers that after doing this research can be known internal control system and organizational commitment affect organizational performance through work accountability.
- b. For Organization of the Regional Apparatus of the Tanimbar Islands Regency, by conducting this research it can improve work accountability which has an impact on improving organizational performance.
- c. For future researchers, more extensive development is needed variable which is not only the internal control system, organizational commitment that can affect organizational performance, for example participation in budgeting and decentralization.

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