The Impact of Accountability, Transparency, Organizational Culture and Internal Control Systems on Lampung Tengah Government Performance

Rieka Ramadhaniyah[1], Saekarini Yuliachtri[2], Dian Mustika[3], Senen Sentosa[4]

{ramadhaniyah@darmajaya.ac.id. rinisaekarini@gmail.com, dian@darmajaya.ac.id, sentosasenin@gmail.com}

Accounting Departement, IBI Darmajaya, Lampung, Indonesia[134]
Accounting Departement, Muhammadiyah University, Palembang, Indonesia[2]

Abstract: This research aims to examine the impact of accountability, transparency, organizational culture and internal control to the performance government in Lampung Tengah regency. This research method uses survey involving 50 respondents working as civil servant regional in Lampung Tengah. This research uses Partial Least Square-Structural Equation Modeling (PLS-SEM) with the WrapPls analysis tool 7.0. The results of this research show that accountability, transparency, and organizational culture significantly effects government performance. Internal control does not significantly moderate the effect government performance. Based on the test results, it can be concluded that with accountability, transparency and organizational culture within the government sphere areas that are accountable to the community will have an influence at the level of regional government performance that is getting better, but with the existence of Internal control in an OPD does not guarantee increased performance local government.

Keywords: Accountability, Transparency, Organizational Culture, Internal Control, Government Performance

1 Introduction

Performance is an outcome achieved by an employee in their job with certain criteria applicable to a specific job [1]. The assessment of Performance is the one of tools to evaluation government performance. The assessment will be focus in process of measuring the extent to which the work of a person or group of people can be useful in achieving existing goals in organization.

The government as a public sector organization has a responsibility in its performance report. The performance report provides relevant information that is in accordance with the results of the implementation of the work program carried out. Regulation of the Minister of Home Affairs Number 13 of 2006 has explained that performance is the output / result of activities / programs that will or have been achieved in relation to the use of the budget with measurable quantity and quality.

Organizational culture is one of the factors in assessing government performance.

Organizational culture is a behavior, assessment system and measure of the level of trust applied in an organization, which can be used as a guideline in taking action and distinguishing between one organization and another. Organizational culture is a characteristic that is worthy of being supported and maintained [2]. Good performance will be achieved if supported by someone who has a commitment to building, encouraging employees to have a high sense of trust in the organization and high ethical standards among its members [1].

Accountability is the awareness and responsibility for every action, product, decision, and policy, including public administration, government, and implementation within the scope of a role or job position that encompasses an obligation to report, explain, and be questioned for each consequence that has been carried out [3] . The Lampung Tengah Regency Government, which received an evaluation of the Government Agency Performance Accountability System (SAKIP) from 2019 to 2023, achieved a grade of B.

Table 1. SAKIP Evaluation Results, Lampung Tengah Regency

Indicator	2019	2020	2021	2022	2023
SAKIP Evaluation Results (Predicate)	62,05	63,52	64,35	65,28	65,98

Source: LAKIP Lampung Tengah Regency, 2023

Based on this trend, the annual score increase is not significantly changing. This indicates that there is still a need for attention and improvement in work programs that have not yet achieved their maximum strategic targets.

Transparency is the openness of information in government administration, which is one of the manifestations of the government's commitment to implementing good governance principles, thereby creating a clean and accountable government [3]. Transparency can improve organizational performance because transparency in government management can emphasize the government to be open to the rights of the community to receive accurate and honest information about government policies and programs [4]. Thus, the government provides clear and reliable information about government finances and activities. Transparency helps build public trust in government institutions. Work will be good if it gets public support for the government's work program. The work program is implemented well, so the performance of the local government will also increase.

Internal control also plays an important role in the sustainability of an organization. Achieving good internal control will certainly enhance productivity and employee performance. According to Government Regulation Number 60 of 2008, the Government Internal Control System (SPIP) is an integrated and sustainable process, involving actions and activities carried out by leaders and all employees. This process aims to provide adequate assurance in supporting the achievement of organizational goals through effective and efficient activities. Every organization certainly requires an internal control system. This is aimed at preventing or reducing potential losses. If there is negligence in the internal control system, an organization must be prepared to face the risk of losses, and sooner or later, negative impacts will occur on the organization.

Government performance is something that must be considered. Good performance will have a positive impact on the sustainability of the local government. Based on the above

description, accountability, organizational culture, transparency, and internal control influence the performance of the local government in Lampung Tengah Regency.

2 Literature Review

2.1 Agency Theory

Agency theory describes the conflicting relationship between two economic parties, namely the principal and the agent. It refers to an agreement in which one or more individuals (principals) instruct another individual (agent) to carry out a task on their behalf and grant the agent the authority to make decisions that are in the best interest of the principal. Agency theory has been practiced in public sector organizations, particularly in central and local governments, with the aim of providing maximum service to the public using resources to improve public welfare and is related to the practice of performance reporting based on agency theory.[5]

2.2 Local Government Performance

Performance in a government organization is the achievement of work results that have been carried out by a person or a group of people or organizational work based on the authority and responsibility of each in order to achieve a goal that has been prepared and determined by the leadership and does not violate the law in accordance with the morals and ethics contained in PP No. 29 of 2014. This regulation states that performance is the result of a program or activity that will or has been achieved in connection with the use of the budget with measurable quantity and quality.

Performance serves as a benchmark for the success achieved by an organization, whether it is profit-oriented or non-profit-oriented, over a certain period. Good organizational performance is seen from the achievement of each strategic objective. Performance in an organization has work standards according to the established policy indicators.

2.3 Accountability

The principle of accountability can be established to provide effective control based on the separation of powers among shareholders, directors, and commissioners. Accountability has principles divided into two: (1) responsiveness and (2) consequences. The main component (another term for responsibility) is the question related to how leadership is exercised, how authority is used, where resources are utilized, and what achievements have been made using these resources [6]

The public accountability system in public organizations depends on the governance system implemented. Accountability can be understood as the responsibility to give an account or clarify the performance and actions of an individual/legal entity/collective leadership, or organization to parties with the right or authority to demand such explanations or accountability.[7]

2.4 Transparency

Transparency is the openness of the government in providing information related to the management of public resources to those who need information. Openness of information in government activities is one of the manifestations of the government's commitment to

implementing good governance principles, thereby creating a clean and accountable government [3]

Transparency involves 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 [8]. In terms of implementing government transparency, the mass media plays an important role both as an opportunity to communicate with the public and to explain various relevant information.

2.5 Organizational Culture

Organizational culture plays a strong role in an organization. [9] state that organizational culture tends to set high work standards among its members, so if the culture is strong and supports high work standards, employee performance will increase. [10] states that organizational culture is a set of assumptions or belief systems, values, and norms developed within the organization that serves as behavioral guidelines for its members to solve external and internal adaptation problems. Successful organizations with strong cultures can attract, maintain, and reward individuals who successfully perform their roles in achieving goals.

2.6 Internal Control

Internal control is a plan that includes the organizational structure and all procedures and tools used within the company with the aim of safeguarding the company's or organization's assets, checking the accuracy and reliability of accounting data, promoting efficiency, and encouraging adherence to established management policies [11].

Internal control includes the organizational structure, methods, and measures coordinated to protect and preserve organizational assets, check the accuracy and reliability of accounting data, promote efficiency, and ensure compliance with policies [12]. Thus, internal control is the use of all organizational resources to enhance, direct, control, and oversee various activities to ensure the organization's objectives are achieved. With this goal in mind, the internal control system is a tool to control employee activities so as not to negatively impact the government organization and prevent wastage and ineffective and inefficient use of resources. Internal control is designed to provide assurance that the objectives will be achieved. The success of an internal control system is determined by how well the control system aligns with the organization's characteristics.

2.7 The Effect of Accountability on Local Government Performance

Managerial accountability requires public institutions to manage organizations effectively and efficiently. Every process in the organization must be accountable to avoid organizational ineffectiveness. Program accountability relates to whether the set objectives can be accomplished, and whether the organization has evaluated alternative programs that deliver the best outcomes at the lowest possible cost. Policy accountability is related to the accountability of public institutions for the policies they adopt. Financial accountability relates to the accountability of public institutions to use public funds economically, efficiently, and effectively, without waste, leakage of funds, or corruption. With public accountability, local governments can provide accountability for all activities carried out so that local government performance can be assessed positively by both internal and external parties. Based on agency theory, accountability is the obligation of the agent to account for all activities to the principal, who has the right and authority to request, present, inform, and disseminate that accountability.

H_1: Accountability affects local government performance.

2.8 The Effect of Transparency on Local Government Performance

The purpose of transparency is to provide explanations on how accountability will be carried out, what methods will be used to perform tasks, how they will be implemented, and what the impact will be. In transparency in governance, the public is given the opportunity to know the policies that the government will or has taken, which can provide feedback or outcomes on the policies taken by the government. Thus, the public can clearly know without anything being hidden regarding the public policy formulation process and its implementation. Based on agency theory, it explains the relationship between the agent and the principal. In performing their duties, agents can be influenced by principals, and transparency can improve organizational performance because transparency in government management emphasizes the government's obligation to be open about the public's rights to receive accurate and honest information regarding government policies and programs.

H_2: Transparency affects local government performance.

2.9 The Effect of Organizational Culture on Local Government Performance

Organizational culture refers to a collection of assumptions, belief systems, values, and norms established within an organization, which act as a guidelines member behavior to solve external and internal adaptation problems. Successful organizations with strong cultures can play their role in achieving goals.

Agency theory said that a good work culture in the organization, all thoughts or ideas can be aligned and unified in a vision and mission that then leads to activities that benefit the development and advancement of services. Thus, if the culture is strong and supports high work standards, the government's performance will increase. An ethical organizational culture internally suggests to all behaviors proposed by the government to be carried out, and successful completion and its impact will benefit the employees themselves by having self-confidence, independence, and self-admiration. This nature can increase employees' expectations for improving their performance [13]. Research on the impact of organizational culture on the performance of the government has been conducted extensively [14]. The research results indicate that organizational culture has a positive influence on the performance of local governments. Thus, the hypothesis used in this study is as follows:

H_3: Organizational culture affects local government performance.

2.10 The Effect of Internal Control on Local Government Performance

One reason an organization can implement plans to achieve its goals is the internal control system because achieving goals requires a control system over regular and structured performance, especially within the organizational environment. According to Mulyadi (2013), internal control encompasses the organizational structure, methods and procedures that are systematically coordinated to safeguard and maintain organizational assets, verify the accuracy and reliability of accounting data, enhance efficiency, and ensure adherence to established policies[12]. Agency theory and internal control have a close relationship because agency theory discusses the agency relationship between the owner (principal) and management (agent), who have different preferences or goals. Agency theory can help design an effective internal control system to reduce the risk of fraud and ensure that organizational goals are achieved.

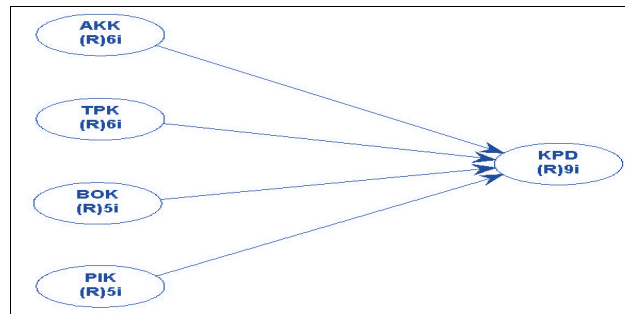*H_4: Internal control affects local government performance.*

Fig. 1. Research Framework

3 Research Method

This study employs SEM PLS as a tool for data analysis. The dependent variable in this study is Government Performance (Y), while the independent variables are Accountability (X1), Transparency (X2), Organizational Culture (X3), and Internal Control (X4). The measurement of variables in this study follows Endra (2017) [15] for Government Performance variabel, Pratama & Sukarno (2021) [16] for Accountability variable, Krina (2003) [17] for transparancy variable, Robbins (2013) [9] for Organizational culture variable, and the Committee of Sponsoring Organizations (2013) [11] for internal control variable.

Table 2. Data Respondent

No	Institution (Regional Government Unit)	Respondent		
		Distributed	Back	Processed
1	Inspectorate Office	11	11	10
2	Department of Labor & Transmigration (DISNAKER)	13	13	8
3	Department of Agrarian and Spatial Planning/National Land Agency (ATR/BPN)	9	9	8
4	Department of Environment	8	8	8
5	Department of Population Control and Family Planning	9	9	8
	Total	**50**	**50**	**39**

Table 3. Respondent Characteristics

Description		Number of Respondents	Persentage (%)
Gender	Man	27	69%
	Woman	12	31%
Total		**39**	**100%**
Age (Year)	20-40	26	66%
	41-60	13	34%
Total		**39**	**100%**
Education	Bachelor	30	76%
	Master	9	24%

Description		Number of Respondents	Persentage (%)
Total		**39**	**100%**
Work experience	1-5 Tahun	17	43%
	More than 10 Tahun	22	57%
Total		**39**	**100%**

Source: Primary Data Processed by Researchers, 2024

This table of reponden characteristic, it is shown that the gender in this study is dominated by male respondents. The table clearly shows that male respondents account for 69% or 27 respondents, while female respondents account for 31% or 12 respondents. The age range in this study is dominated by respondents aged 41-60 years, accounting for 66% or 26 respondents, while those aged 20-40 years account for 34% or 13 respondents. The educational level in this study is dominated by those with a Bachelor's degree (S1) with a percentage of 76% or 30 respondents, and a Master's degree (S2) with a percentage of 24% or 9 respondents. The duration of service in the local government in this study is dominated by respondents with over 10 years of service, with a percentage of 43% or 17 respondents, and those with 1-5 years of service with a percentage of 57% or 22 respondents.

3.1. Evaluation of Measurement Models

The measurement model in PLS-SEM describes the relationship between latent variables and other latent variables, or indicators with their latent variables. Validity testing is conducted in two stages: first, convergent validity testing, and second, discriminant validity testing. A validity test is valid if the factor loading value of the indicator is ≥ 0.7. Composite Reliability meets the minimum threshold of > 0.50. A research variable can be considered valid if the construct's AVE value is > 0.50 and each indicator has a loading of <0.40. The general rule is that the value of Cronbach's alpha and composite reliability should be ≥0.70.

Table 4. Measurement Model Evaluation

Variable	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Accountability	0.792	0.859	0.553
Transparency	0.871	0.904	0.614
Organizational Culture	0.786	0.856	0.547
Internal Control	0.824	0.880	0.601
Performance	0.845	0.884	0.525

Source: data processing - PLS(2024)

The Cronbach's Alpha and Composite Reliability values for each construct meet the requirements, being above 0.70. Therefore, it can be concluded that all constructs are considered reliable and suitable for hypothesis testing.

Table 5. AVE Square Root Value for Discriminant Validity

	Accountability	Transparency	Organizational Culture	Internal Control	Performance
Accountability	0.743				
Transparency	0.735	0.784			

	Accountability	Transparency	Organizational Culture	Internal Control	Performance
Organizational Culture	0.600	0.747	0.740		
Internal Control	0.846	0.734	0.674	0.776	
Performance	0.540	0.637	0.316	0.502	0.724

Source: data processing - PLS(2024)

The table shows that the AVE root value in the diagonal column is higher than the correlation between latent variables in the non-diagonal columns. This indicates that discriminant validity is achieved because the AVE root value is higher than the correlation between variables.

Before conducting hypothesis testing with a structural model, it is necessary to conduct model fit testing based on data processing using Warp-PLS 7.0. The table provides values from model fit indicators and p-values.

Table 6. Model Fit (Model Quality)

Indicator	Value	Criteria	Conclusion
Average path coefficient	0.326 P<0.001	P Sig	Significant, Accepted
Average R-squared (ARS)	0.694 P<0.001	P Sig	Significant, Accepted
Average adjusted R-squared	0.666. P	P Sig	Significant, Accepted
Average block VIF (AVIF)	2.865	Accepted if ≤ 5, Ideally ≤ 3.3	Ideal
Average full collinearity VIF	3.456	Accepted if ≤ 5, Ideally ≤ 3.3	Ideal
Tenenhaus GoF (GoF)	0.628	Small ≥ 0.1, Medium ≥ 0.25, Strong ≥ 0.36	Strong

Source: data processing - PLS(2024)

The first evaluation is conducted by looking at the Average Path Coefficient (APC), Average R-squared (ARS), and Average adjusted R-squared (AARS). Goodness of Fit (GoF) is considered fulfilled if the p-value for APC, ARS, and AARS is ≤0.05 ([18] Based on Table 4.10, it can be concluded that the model fit is achieved as the p-value for APC, ARS, and AARS is <0.001.

The next evaluation involves looking at the Average block VIF (AVIF) and Average full collinearity VIF (AFVIF) as indicators of multicollinearity, which should be ≤5, ideally ≤3.3 [18] Multicollinearity testing is performed to test whether there is a strong similarity between variables or dimensions, which may ultimately result in biased estimation results. Based on Table 4.6, the AVIF and AFVIF values are 2.865 and 3.456, which are less than 3.3, indicating no multicollinearity issues in this research model.

The next evaluation that can be used to test model fit is by looking at the Tenenhaus Goodness of Fit (GoF). [18] explain that a model is said to have a small fit if it has a value ≥ 0.10, a medium fit if it has a value ≥0.25, and a large fit if it has a value ≥0.36. Table 4.6 shows

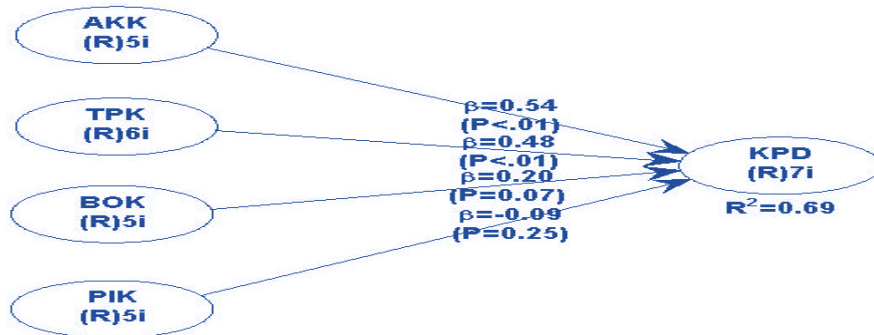a GoF value of 0.628, which means the research model has a very good (large) fit since it exceeds the value of 0.36.

Fig. 2. Measurement Model Evaluation

Description: AKK: Accountability, TPK: Transparency, BOK: Organizational Culture, PIk: Internal Control, KPD: Regional Government Performance. n=216.

The next evaluation after analyzing the model fit on the data is to present the results obtained from the structural model testing phase. This includes values such as the coefficient of determination (adjusted R-squared), path coefficients (β), and their significance levels (p-values), which are useful for drawing conclusions and testing the hypotheses. This structural model analysis can also explain the relevance of exogenous latent variables to the endogenous latent variables they affect. Figure 4.12 shows the path analysis for hypothesis testing, and Table describes the results of the relationship model by conducting path analysis for each variable.

Table 7. Hypothesis Testing

			Coefficient (β)	Adj R^2
Accountability	→	Performance	0.54	0.69
Transparancy	→	Performance	0.48	0.69
Culture Organizational	→	Performance	0.20	0.69
Internal Control	→	Performance	0.09	0.69

Hypothesis 1: Accountability influences Regional Government Performance. The hypothesis testing results indicate that there is a positive effect of accountability on the performance of regional governments with a coefficient value (β) of 0.54 (p<0.01), with a significance level of 1%, and an R² value of 0.69, indicating that accountability affects performance. Therefore, this result shows that hypothesis 1 is supported.

Hypothesis 2: Transparency influences Regional Government Performance. The hypothesis testing results show that there is a positive effect of transparency on government performance with a coefficient value (β) of 0.48 and a significance value of 0.69 (p<0.01), which means that transparency affects performance. Therefore, this result shows that hypothesis 2 is supported.

Hypothesis 3: Organizational culture influences Regional Government Performance. The hypothesis testing results indicate that there is a positive effect of organizational culture on regional government performance with a coefficient value (β) of 0.20 (α=0.07), with a significance level of 1% and an R² value of 0.69, indicating that the variance in regional

government performance can be explained by the organizational culture variable by 31%, while the remaining 69% is explained by other variables outside the proposed model. Thus, hypothesis 3 is supported.

Hypothesis 4: Internal control does not affect Regional Government Performance. The hypothesis testing results indicate that there is a negative effect of the effectiveness of internal control on regional government performance with a coefficient value (β) of 0.09, and a significance value <0.01 (α=0.05), which means internal control can reduce/weaken the relationship between internal control and regional government performance. Therefore, this result shows that hypothesis 4 is supported.

4 Discussion

Government agency performance is closely related to accountability. To establish an accountability mechanism, good performance management is required. [19] also found that accountability affects the performance of SKPD Aceh Selatan. With public accountability, local governments can account for all activities carried out so that the performance of local governments can be assessed well by both internal and external parties.

The second hypothesis shows that transparency affects regional government performance. This research result aligns with studies by [20], [21], and [22], which state that transparency significantly affects regional government performance. Transparency in government management emphasizes the government's openness to citizens' rights to receive accurate and honest information about government policies and programs. Thus, the government will work according to the prevailing regulations, and the regional government performance will improve.

The third hypothesis shows that organizational culture affects regional government performance. Organizational culture within the government will suggest all behaviors proposed by the government to be implemented. Successful completion and its impact will benefit the government itself by having self-confidence, independence, and self-admiration. This trait can increase the government's expectations for its performance to improve. Research on the impact of organizational culture on the performance of the government has been conducted by [14]. The research results indicate that organizational culture has a positive influence on the performance of regional governments.

The fourth hypothesis shows that internal control does not affect regional government performance. Due to employees' lack of understanding of internal control, if controls are well-established but not implemented and not communicated to employees, internal control cannot improve employee performance, according this statement explain that internal control is an early detection of fraud within an organization and a management response to detected risks, ensuring the organization's objectives are achieved.

5 Conclusion

This study aims to examine the effect of Accountability, Transparency, Organizational Culture, and Internal Control on the Performance of Regional Government (OPD) in Lampung

Tengah Regency. This study obtained a sample of 50 employees from 5 regional government agencies (OPD) due to time constraints and limitations.

The suggestions and implications of the results of this study are:

1. The regional government of Lampung Tengah Regency is expected to improve accountability and transparency of financial reports, create a good organizational culture and manage effective internal control so that government performance can be of higher quality.

2. Future researchers are expected to add other variables such as moral variables and commitment variables that may influence the quality of government performance.

3. The questions in this research instrument are still general in nature, not specific to regional apparatus organizations (OPD). Therefore, this will affect the quality of performance as a measure of the instrument used. It is recommended that further research pay attention to the specifications and quality of data collection instruments that are more in accordance with the nature and character of regional apparatus organizations (OPD).

4. The research sample in this study was only 5 OPDs in Lampung Tengah Regency, so it is recommended for further research to increase the number of respondents from other agencies in Lampung Tengah Regency.

Reference

[1] Y. K. D Mustika, F Agustina, "No Title," *J. Sist. Inf. Dan Manaj. 11 (1), 217-224, 2023*, vol. 1, pp. 273–224, 2023.

[2] P. Zaviera Azzahra, Y. Yuliansyah, and P. Nauli, "Pengaruh akuntabilitas dan budaya organisasi terhadap kinerja organisasi pada rumah sakit swasta kota Bandar Lampung," *J. Stud. Pemerintah. dan Akuntabilitas*, vol. 1, no. 1, pp. 43–54, 2021, doi: 10.35912/jastaka.v1i1.236.

[3] Mardiasmo, *Akuntansi Sektor Publik*. Yogyakarta: Penerbit Andi, 2009.

[4] B. Jatmiko, "Pengaruh Pengawasan Internal, Akuntabilitas Dan Transparansi Terhadap Kinerja Pemerintah Daerah Kabupaten Sleman (Survei Pada Seluruh Satuan Kerja Perangkat Daerah Kabupaten Sleman)," *J. Akunt. Trisakti*, vol. 7, no. 2, pp. 231–246, 2020, doi: 10.25105/jat.v7i2.7446.

[5] A. L. A. Lestari and N. Handayani, "Pengaruh Partisipasi Anggaran, Budaya Organisasi dan Teknologi terhadap Kinerja Pemerintah Aparat Desa," *J. Ilmu dan Ris. Akunt.*, vol. 9, no. 9, pp. 3–15, 2020.

[6] A. Halim, *Akuntansi Sektor Publik Akuntansi Keuangan Daerah*. Jakarta: Salemba Empat, 2016.

[7] Bastian, *No Title*, Ketiga. Jakarta: Erlangga, 2010.

[8] A. Ningrum, "Akuntabilitas dan Transparansi Dalam Laporan Keuangan," 2010.

[9] T. A. Robbins, S. P., & Judge, *Organizational Behavior*, 15th ed. New Jersey: Pearson Education, 2013.

[10] A. A. A. P. Mangkunegara, *Perilaku dan Budaya Organisasi*. Bandung: Refika Aditama., 2010.

[11] *Internal Control – Integrated Framework*. Durham, North Califonia: The Committee of Sponsoring Organizations of the Treadway Commission, 178, 2013. [Online]. Available: . www.ic.coso.org

[12]   Mulyadi, *Sistem Akuntansi*, Ketiga. Jakarta: Salemba Empat, 2013.

[13]   O. B. Putri, "Pengaruh transparansi, budaya organisasi dan akuntabilitas terhadap kinerja pemerintah daerah," *J. Ilmu Dan Ris. Akuntansi,*.

[14]   M. A. Prayoga, "Pengaruh Good Governance, Budaya Organisasi, Gaya Kepemimpinan, Komitmen Organisasi, dan Pengendalian Intern Terhadap Kinerja Pemerintah Daerah," *JOM Fekon*, vol. 4, no. 1, pp. 90–104, 2017.

[15]   P. P. Endra, "Government Performance Measurement and Its Role in Enhancing Public Services.," *J. Public Sect. Manag.*, vol. 3, pp. 234–24, 2017.

[16]   T. Pratama, Y., & Sukarno, "The Influence of Accountability and Transparency on Trust in Local Government: Evidence from Indonesia," *ournal Public Account.*, vol. 29(2), pp. 112–130, 2021.

[17]   L. A. Krina, "Transparency and Good Governance in Public Administration," *J. Gov. Stud.*, vol. 15(4), pp. 67–85, 2003.

[18]   N. Kock and P. Hadaya, "Minimum sample size estimation in PLS-SEM: The inverse square root and gamma-exponential methods," *Inf. Syst. J.*, vol. 28, no. 1, pp. 227–261, 2018, doi: 10.1111/isj.12131.

[19]   R. Ridwan, S. Abdullah, and F. Yusmita, "Implementation of Cashless Policy Strategies To Minimize Fraud in the Government Sector: Systemic Review," *J. Akunt.*, vol. 12, no. 3, pp. 181–201, 2022, doi: 10.33369/jakuntansi.12.3.181-201.

[20]   F. Purnama and Nadirsyah, "Pengaruh Pengawasan Keuangan Daerah, Akuntabilitas, dan TransparansiPengelolaan Keuangan Daerah Terhadap Kinerja Pemerintah Daerah PadaKabupaten Aceh Barat Daya," *J. Ilm. Mhs. Ekon. Akunt.*, vol. 1, no. 2, pp. 1–15, 2016.

[21]   D. S. Saputra, Darwanis, and S. Abdullah, "Pengaruh Transparansi, Akuntabilitas dan Komitmen Organisasi terhadap Kinerja Satuan Kerja Perangkat Daerah (Studi pada Pemda Kabupaten Aceh Selatan)," *J. Akunt.*, vol. 3, no. 2, pp. 76–84, 2014.

[22]   Z. Umar and C. F. Syawalina, "Instansi Inspektorat Aceh," *Kolegial*, vol. 6, no. 2, pp. 136–148, 2018.