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Accountability and financial reporting quality mediate internalcontrol systems and performance of public organizations

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INFO ARTIKEL

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Abstract

This research project examines the mediating role of accountability and financial reporting quality in determining the relationship between internal control systems and public organization performance. This research uses the New Public Management (NPM) theory and Stewardship theory to understand the mechanism of accountability and financial reporting quality in determining the relationship between internal control systems and public organization performance. The research methodology involved a survey of 50 responses from non-profit public sector organizations in Bengkulu City. The sampling method used was the saturated sampling method or census of the entire sample. This study used the Structural Equation Model (SEM) to test the role ofthe relationship between these variables. Our analysis shows that accountability and financial reporting quality mediate the relationship between internal control systems and public organization performance. This has important implications for public organizations seeking to improve their internal control and organizational performance through better-designed accountability systems and quality financial reporting.

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Introduction

Over time, people want to see improved performance in the public sector, demonstrated through a clean bureaucracy. The public sector in developing countries now demands robust financial reporting and accountability for the performance of public institutions at the central and local levels (Adhikari and Mellemvik, 2011). In Bengkulu City, accountability and recording financial statements have yet to be thoroughly carried out, especially in public sector organizations. (Aprila and Sepriani, 2019). Rajib et al., (2019) stated that developing countries must carry out public sector reform to achieve effective governance and a clean bureaucracy.

One of the most popular public sector reform movements is the concept of New Public Management (NPM) and Stewardship Theory, which researchers find relevant in understanding the mechanisms behind public sector organizations accountability and financial reporting. NPM theory is consistent with the Organization for Economic Cooperation and Development's recommendations to improve financial transparency and public sector efficiency (Arellano-Gault and Lepore, 2011). The first criterion of NPM is establishing relatively autonomous organizations in the public sector, which must have considerable accountability for organizational tasks and achievements that will be reported to higher echelons (Tran et all., 2020). In line with stewardship theory, autonomous institutions in the public sector require organizations that can provide the most excellent possible service to the community. One form of this service is providing transparent and easy-to-understand financial information and informing the public about the results of organizational performance through accountability in the form of financial reporting (Asnida et all., 2021).

In asymmetric information, the quality of financial reporting is essential in meeting decision-making needs and increasing organizational accountability to wider stakeholders (Tran et all., 2020). this puts pressure on managers to manage the performance of public organizations more efficiently. So, in this context, the performance of public organizations is influenced by accountability and the quality of financial reporting. In addition, the internal control system can also improve the performance of public organizations (Okelo and Lagat, 2016; Hoai, Hung and Nguyen, 2022). However, according to Laurensius, (2005) dan (Novrianti, Rusdarti and Cahyaningdyah, 2022) the implementation of the internal control system in Indonesia has not played a role in improving the performance of government agencies, and they argue that researchers need to conduct further empirical studies to clarify this relationship. Therefore, researchers are encouraged to conduct empirical research in determining the relationship between accountability and the quality of financial reporting on internal control systems and the performance of public organizations in Bengkulu City.

Therefore, this study aims to see how the mediating role of accountability and the quality of financial reporting in determining the relationship between the internal control system and the performance of public organizations because the existence of an adequate internal control system will prevent the emergence of lousy financing and increase transparency and create the reliability of financial reports which will have promising implications for the performance of public organizations. In addition, this study contributes to previous research by explaining the role of the internal control system in determining the accountability and quality of an organization's financial reporting as well as providing empirical evidence of how accountability and quality of financial reporting affect performance. In addition, this study also examines how improving the quality of financial reporting, accountability, and internal control systems can help improve the performance of public sector organizations.

RESEARCH METHODS

This research is classified as quantitative research in associative type causality. Sugiyono, (2016) defines causal associative research as a type that aims to identify the relationship between two or more variables, as in this study. This study's data type is primary data in the form of a questionnaire, which will be processed using SmartPLS assistance. Data was collected by distributing questionnaires by directly visiting the analysis unit non-profit public sector organizations such as foundations, NGOs and political parties in Bengkulu City.

This study uses a saturated sampling method or census of the entire population. This is done because the population is relatively small - less than 100 objects. The population in this study amounted to 50 objects, all of which were non-profit public sector organizations in Bengkulu City. Table 1 below presents descriptive statistics about the survey sample. This study conducted validity, discriminant and reliability tests to ensure that the data measurements were valid and could provide results with a high level of confidence.

Table 1. Informant Demographics

Description	**Frequency**	**Percentage**	**Description**	**Frequency**	**Percentage**
Job Position			Education		
Leader/Head	17	34%	SMA/SMK	6	12%
Secretary	6	12%	Diploma	9	18%
Treasurer	6	12%	S1	34	68%
Accountant	21	42%	S2	1	2%
Work Experience			S3		0%
Under 5 years old	10	20%	Age		
5 to 10 years	17	34%	20-35 years	12	24%
11 to 15 years	10	20%	36-45 years old	17	34%
more than 15 years	13	26%	46-55 years	15	30%
Gender			Over 55 years old	6	12%
Male	33	66%			
Female	17	34%			

In this study, internal control system variables and public sector accountability were measured using a 10-item scale created by Alam et al., (2019).The quality of financial reporting assesses by perspective IPSASB, (2014) uses five enhancing characteristics and ten fundamental qualitative characteristics. To measure the performance of public organizations, a 10-item scale was created by Noviyana & Pratolo, (2018). The answers to the questions in this study are categorized with a 5-point Likert scale and will be processed using SmartPLS software with techniques analysis full structural modelling (SEM).

RESULT

Convergent Validity

Table 2
The loading factor and Average Variance Extracted (AVE)

Item Indicator	Validity Convergent		Status	Item Indicator	Validity Convergent		Status
	Loading Factor	*AVE*			*Loading Factor*	*AVE*	
X1	0.774	0.595	Valid	Z1.1	0.708	0.624	Valid
X2	0.845		Valid	Z1.2	0.85		Valid
X3	0.765		Valid	Z1.3	0.851		Valid
X4	0.706		Valid	Z1.4	0.761		Valid
X5	0.783		Valid	Z1.5	0.792		Valid
X6	0.844		Valid	Z1.6	0.839		Valid
X7	0.736		Valid	Z1.7	0.795		Valid
X8	0.776		Valid	Z1.8	0.796		Valid
X9	0.701		Valid	Z1.9	0.737		Valid
X10	0.771		Valid	Z1.10	0.762		Valid
Y1	0.747	0.621	Valid	Z2.1	0.762	0.569	Valid
Y2	0.764		Valid	Z2.2	0.731		Valid
Y3	0.780		Valid	Z2.3	0.828		Valid
Y4	0.801		Valid	Z2.4	0.817		Valid
Y5	0.784		Valid	Z2.5	0.722		Valid
Y6	0.790		Valid	Z2.6	0.718		Valid
Y7	0.787		Valid	Z2.7	0.766		Valid
Y8	0.870		Valid	Z2.8	0.765		Valid
Y9	0.751		Valid	Z2.9	0.716		Valid
Y10	0.800		Valid	Z2.10	0.702		Valid
				Z2.11	0.776		Valid
				Z2.12	0.763		Valid
				Z2.13	0.704		Valid
				Z2.14	0.769		Valid
				Z2.15	0.768		Valid

Note: X: Internal control systems, Z1: Accountability, Z2: Financial reporting quality, Y: Performance

Following Hair et all, (2017), the loading factor value for each variable will be considered valid if the value obtained exceeds 0.7 and the average variance extracted (AVE) value is more significant than 0.5 for each variable. The statistical test results shown in Table 2 show that the loading factor and AVE values for each variable are valid. This is because the loading factor value for each question item exceeds 0.7, and the AVE value for each variable is above 0.5. So, the items used in all constructs are valid and have met the requirements for the convergent validity test.

Discriminant Validity

Table 3. AVE Value

Variables	AVE	Square Root of AVE
Internal control system	0.595	0.772
Accountability	0.621	0.790
Financial reporting quality	0.624	0.755
Performance	0.569	0.788

Average Variance Extracted (AVE) is used to determine whether the conditions of discriminant validity are achieved. The reliability of the minimum value of achieving AVE is more than 0.5. Table 3 shows the values of AVE and the square root value of AVE. All AVE square root values are more significant than the correlations between constructs. Thus, the data has met the requirements for discriminant validity.

Reliability Test

Table 4. Reliability Test

Construct	Cronbach's alpha	Composite reliability (rho_a)	Average variance extracted (AVE)
Internal control system	0.924	0.926	0.595
Accountability	0.932	0.933	0.621
Financial reporting quality	0.933	0.935	0.624
Performance	0.946	0.947	0.569

Composite reliability (CR) will be accepted if the value obtained exceeds 0.7 and the average variance extracted (AVE) is more significant than 0.5. (Hair et all, 2017). Based on Table 4, it can be concluded that all variables are valid, reliable, and reliable because all variables, both composite reliability and Cronbach's alpha, have values that exceed 0.7 and AVE values that exceed 0.5. Thus, the variables used to measure the concepts in this study are reliable and can be continued in testing the inner model

Inner Model Test

Table 5. R-Square

Construct	R-square	Adjusted R-square
Performance (Y)	0.93	0.925

Table 5 above shows the results of the coefficient of determination on the performance variable with an adjusted R-square of 0.925. These results indicate that 92.5% of exogenous constructs, namely accountability, internal control systems, andfinancial reporting quality, can be influenced by performance variables. Meanwhile, about 7.5% of the variation in performance constructs can be explained by other factors not included in this study.

Hypothesis Test

Table 6. Hypothesis Test

Dependent Variable		**Accountability**		**Financial Reporting Quality**		**Performance**		**Conclusion**
		T statistics	*P Value*	*T statistics*	*P Value*	*T statistics*	*P Value*	
Direct effects								
Hypothesis	Independent Variable							
H1	System Internal Control					3.367	0.001	Accepted
H2	System Internal Control	11.083	0.000					Accepted
H3	System Internal Control			9.677	0.000			Accepted
H4	Accountability					2.813	0.006	Accepted
H5	Financial reporting quality					2.634	0.010	Accepted
Indirect Effect								
H6	Internal Control System -> Accountability -> Performance: T statistics = 2.679, P value = 0.009							Accepted
H7	Internal Control System -> Financial Reporting Quality -> Performance: T statistics = 2.558, P value = 0.012							Accepted

Before interpreting the hypothesis testing, it can be seen that when the significance level is 5% or 0.05, the T statistics value is 1.960. The effect is significant if the T statistics value is greater than 1.960 and the p-value is smaller than 0.05. From the results of hypothesis testing shown in Table 7, it states that all seven hypotheses (H1, H2, H3, H4, H5, H6, H7) in this study are accepted at the 0.05 levelwith high significance.

The results of the first hypothesis analysis show that the internal control system has a positive and significant effect on performance, with a t-statistic value of 3.367 and a p-value of 0.001. This is in line with research by Okelo & Lagat, (2016) and Hoai et al., (2022) that organizational performance will be positively influenced by an internal control system that runs well and efficiently.

The results of testing the second hypothesis show that the internal control system has a positive and significant effect on accountability, with a t-statistic value of 11.083 and a p-value of 0.000. This is in line with research conducted by Brenya Bonsu et al., (2023) dan Hardiningsih et al., (2020) found that the internal control system increased the value, which found that internal control systems improve accountability and that the higher the system used, the better public accountability.

The results of the third hypothesis analysis show that the internal control system has a positive and significant impact on the financial reporting quality, with a t-statistic value of 9.677 and a p-value of 0.000. This aligns with research conducted by Armando, (2013) which states that the internal control system provides adequate assurance in achieving effectiveness, efficiency, compliance, and reliability of financial statement presentation. Therefore, a sound internal control system can produce quality financial reporting.

The results of the fourth hypothesis analysis show that accountability has a positive and significant effect on performance, with a t-statistic value of 2.813 and a p-value of 0.006. This is in line with research conducted by Christensen & Lægreid, (2015) that accountability improves performance; in other words, implementing accountability will make organizational management more efficient, resulting in improved performance.

The results of the fifth hypothesis analysis show that the financial reporting quality has a positive and significant impact on performance, with a t-statistic value of 2.634 and a p-value of 0.010. This aligns with research by Kobayashi et al., (2016) that supports and improves performance financial statement information. To support and improve performance, we must also use high-quality financial accounting information obtained through quality financial reporting.

The results of the sixth hypothesis analysis show that accountability mediates the relationship between the internal control system and performance, with a t-statistic value of 2.679 and a p-value of 0.009. Thus, implementing the internal control system in the organization will produce effective and efficient activities and increase the reliability of financial statements. The reliability of financial statements will be realized if accountability or accountability to the public is carried out to increase awareness of the law, reduce fraud and corruption, and increase responsibility for realizing maximum public sector organizational performance.

The results of the seventh hypothesis analysis show that the quality of financial reporting mediates the relationship between the internal control system and performance, with a t-statistic value of 2.558 and a p-value of 0.012. Thus, implementing the internal control system in public sector organizations will produce quality financial reporting, which will be used as the basis for decision-making to improve the overall performance of public sector organizations.

DISCUSSION

In this study, there are exciting findings where the magnitude of the relationship between the internal control system to accountability (t = 11.083, p = 0.000) and the internal control system to the quality of financial reporting (t = 9.677, p = 0.000) is much higher than other relationships. These results are consistent with the conceptual framework of IPSASB, (2014) and previous empirical studies (Patton, 1992; Steccolini, 2004; Tran et all., 2020) Based on stewardship theory, the internal control system is a collection of procedures, policies, and practices designed to ensure that the entity carries out its operations efficiently, effectively, and by organizational objectives and applicable regulations. By implementing a control system, organizations will adhere to accountability principles that can increase transparency honesty, and improve the quality of their financial reporting.

According to the Indonesian Institute of Certified Public Accountants (IAPI), the internal control system is a process carried out by the board of commissioners, management, and other personnel designed to provide reasonable assurance about the achievement of three groups of objectives, namely (1) reliability of financial reporting, (2) effectiveness and efficiency of operations, and (3) compliance with applicable laws and regulations (Greyssela Cronica Manalu, 2021). This aligns with the research, where researchers want to test the relationship between the internal control system and performance through accountability and financial reporting quality as mediating variables.

Regarding the first finding between the internal control system and performance, this study supports the statement from IAPI that when the internal control system is well implemented, it can improve the effectiveness and efficiency of operations, improving performance (Pandeni et al., 2017) The findings of this study support other studies, such as in Kenya by Okelo & Lagat., (2016) and in Vietnam by Hoai et al., (2022) which explain that a sound internal control system will improve organizational performance. Once again, our findings verify the findings of Okelo & Lagat, (2016), Pandeni et al., (2017), Noviyana & Pratolo, (2018), and Hoai et al., (2022) show that the internal control system has a positive effect on the performance of public organizations.

One of the objectives of the internal control system, according to IAPI, is to ensure that the activities carried out by the organization do not violate applicable policy regulations, the results of this study also support the results of this study Aramide, Mustapha and Bashir, (2015) emphasize that accountability practices can only be effective through proper internal control activities. Our findings agree with Yesinia et al. (2018), Kabuye et al. (2019), Hardiningsih et al., (2020) and Matani and Hutajulu, (2021) reported a positive relationship between the internal control system and public accountability. The results show that the steps to implement the internal control system in the public sector of Bengkulu City are effective. However, this differs from dengan Dewi, et al, (2016) and Alam, et al, (2019) which suggest that the internal control system has no effect on public accountability, which suggests that the internal control system does not positively affect accountability practices in public institutions.

In line with the IAPI statement, the internal control system is essential in providing reasonable assurance about the reliability of financial reporting, this study supports the study's results Armando, (2013) states that with the implementation of the internal control system, adequate assurance about the effectiveness, efficiency, compliance, and reliability of the presentation of financial reporting will be created. Again, these results are in line with Armando, (2013), Pandeni et al., (2017), Karsana and Suaryana, (2017), Afifah et al., (2018), and Hikma, (2020) which suggests that the internal control system positively affects the financial reporting quality. These results indicate that with a maximum internal control system, all finance-related activities can run according to procedures to achieve quality financial reporting.

NPM reforms over three decades have focused on improving performance through public sector accountability (Christensen and Lægreid, 2015). This research supports that to generate public accountability, organizational leaders (principals) and management (stewards) must participate to ensure that public resources are used effectively and efficiently (Oktavianus Pasaloran, 2001; Jefri, 2018). Our findings verify the findings of Sari, (2016), Mizrahi & Minchuk, (2019), Panuntun, (2020) and Tran et al., (2020) support that accountability positively affects public organizations' performance. The result is that increasing the effectiveness of accountability regarding the use of resources will increase stakeholder trust, thereby improving the performance of public organizations.

The move of NPM to accrual accounting is to improve the quality of financial information, which will assist managers in making decisions (Reck, 2001). The results of this study support Kroll, (2015), Kobayashi et all., (2016) and Tran et al., (2020) who recognize that high-quality financial accounting information is necessary to support decision-making and improve the performance of managers of public organizations. Our findings are relevant to Veledar et al., (2014) and Nirwana and Haliah, (2018) that quality financial reporting positively impacts the performance of local government agencies in Indonesia. The results suggest that the performance of public sector organizations can improve through quality financial reporting.

Based on system theory, the system consists of parts that work together to achieve various objectives, the three objectives of SPI according to IAPI, namely (1) reliability of financial reporting, (2) effectiveness and efficiency of operations, and (3) compliance with applicable laws and regulations (Greyssela Cronica Manalu, 2021). Regarding the findings of the mediation of accountability and financial reporting quality on the internal control system and performance, this study supports that the three objectives of SPI can explain our findings that the implementation of the internal control system in the organization will create effective and efficient activities and create the reliability of financial statements. The reliability of financial statements will be realized if accountability or accountability is carried out to the public to increase awareness of legality, limit fraud and corruption and increase responsibility for realizing maximum public sector organizational performance. Based on the findings, the researchers concluded that the internal control system is a valuable tool in preventing bad financing and detecting irregularities to increase the transparency and reliability of financial reports, which will have promising implications for the performance of public sector organizations.

CONCLUSION

This study provides empirical evidence on the impact of internal control systems' direct and indirect relationships on the performance of public sector organizations in Bengkulu City. The results show that implementing internal control systems will prevent improper financing and improve the reliability of financial reports, which impacts improving performance. The conclusion of this study shows that accountability and financial reporting quality play an important role in mediating the relationship between internal control and organizational performance in the public sector.

Adding to the existing literature, the researcher revealed that public sector organizations need to tighten their internal control systems, which will have implications for accountability and the quality of financial reporting, ultimately improving public organisations' performance. In tightening the internal control system, researchers recommend that departments or agencies in public organizations enforce, monitor and evaluate their policies and procedures to ensure proper internal controls are implemented. In addition, organizations must prioritize transparency concerning all their activities to improve accountability practices and the reliability of financial reports as a form of encouragement in achieving maximum performance improvement.

The current study has several limitations; firstly, the researchers used a small sample of heads or leaders of organizations within the scope of Bengkulu City. Therefore, future research should replicate the scope in one country, even with representatives from other countries, to help generalize the findings. The second limitation is that the researchers used subjective data from surveys obtained from accountants and managers who self-reported their performance results. Therefore, we recommend that future research consider objective data in the form of secondary or financial data to examine the factors determining the accountability and quality of public sector financial reporting.

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