Implementation Of Government Internal Control System And Leadership Style Towards Accountability Of Government Agency Performance Through Good Public Governance As An Intervening Variable (Empirical Study On Regional Apparatus In Maluku Province)

[1] Zainudin [2]PaulUsmany [3]Ferry H. Basuki [4]Maryam Sangadji

Postgraduate Economics Study Program, Pattimura University

Abstract
The Government Internal Control System is a guideline in measuring the quality of government agencies' performance in terms of effectiveness and efficiency in the implementation of local government. Leadership style is the ability of a leader through speech, attitude and behavior with the authority to command others in his work to achieve organizational goals and can be accounted for through accountability of the performance of government agencies. Good Public Governance as one of the mechanisms that can be used as a liaison in providing public services effectively. The problem is that there is a phenomenon that occurs in Maluku Province where accountability for the performance of government agencies is still low. This study was conducted to determine the influence of the government's internal control system, leadership style on the accountability of government agency performance with good public government as intervening. The research population is in the form of Regional Apparatus organizations (OPD) with a sample of 35 OPDs with a total of 93 respondents. The method used is quantitative. with t-statistics value on the output display bootstrapping smartPLS program with t-table value This study uses 2 (two) variables that are influenced by other variables, namely the variable Accountability Performance of government agencies which is influenced by variables Government Internal Control System, Leadership Style, Good Public Governance. Then the variable of Good Public Governance which is influenced by the Government Internal Control System and Leadership Style. The R-Square value for the variable of Government Agency Performance Accountability is 0.948 which means that the model is able to explain 94.8% for variables that affect Government Agency Performance Accountability, namely the variables of Government Internal Control System and Leadership Style. For the variable Good Public Governance. obtained a value of 0.826 which means that the model is able to explain 82.6% for variables that affect Good Public Governance, namely the variables of the Government Internal Control System and Leadership Style.
Keyword: *Government Internal Control System, Leadership Style, Good Public Governance and Accountability of Government Agency Performance*

I. INTRODUCTION

One important aspect of bureaucratic reform is the structuring of central and local government management of Provinces, Regencies and Municipalities. This is considered important, among others, because the success of a policy is also determined by the ability of management in the government bureaucracy to implement the policy efficiently and effectively. All activities within government agencies will be measured in terms of accountability of their performance, both in terms of individual performance, work unit performance and agency performance as well as overall government performance. Related to this performance, the highlight in the community is that when there are a number of individuals in government agencies who should be role models for the people, many stumble into legal problems such as corruption, abuse of authority, inflated project funds and pathologies in the bureaucracy that occur. This indicates poor performance in the government.

The performance of government agencies is influenced by several factors, such as information technology, internal control and leadership style. The second factor is internal control. According to Bodnar and William (2006,) in Manitu Erimas, (2017), Internal control is a process designed to provide rational confidence in the achievement of the objectives of financial reporting reliability, effectiveness and efficiency of company

operations and organizational conformity with existing rules and regulations. And the third factor is Leadership Style. A leader is someone who continuously proves that a person is able to influence the attitudes and behavior of others, more than their ability (the other person) to influence him. Meanwhile, leadership is a concept that summarizes various facets of influence interaction between leaders and followers in pursuit of common goals.

Poor performance that occurs can be due to the influence of information technology, internal control, leadership style and good governance. Information technology can cause significant and sustainable changes in an agency. It is expected that with the application of technology, agencies will experience changes in management systems from traditional systems to contemporary management systems. Information technology is also related to services. This can be seen from the speed of service, for example with the application of information technology in an agency, the services provided by the agency will be faster and more accurate related to internal control, The organization's internal control process also has a very important role, because it contains five elements, namely the control environment, risk measurement, control activities, information and communication, and supervision. Article 18 paragraph (1) states "The head of a government agency shall carry out control activities in accordance with the size, complexity, and nature of the duties and functions of the interrelated government agencies.

Every government agency, both central and local governments, is required to make a Government Agency Performance Accountability report and then will get a value of the evaluation results. The Maluku Provincial Government is still said to be unable to present the Performance Accountability Report of its Government Agencies with satisfactory predicates. The details of the Performance Accountability assessment of Maluku Provincial Government Agencies, namely:

Table. 1.1
SAKIP Evaluation Predicate Value of the Regional Government of Maluku Province

Year	Category	Value
2021	B	60,18
2020	CC	58,89
2019	CC	59,34

Source: Maluku Provincial Government, 2022

Data from the evaluation results from 2019 to 2021 the value of SAKIP in the Maluku Provincial Government has increased but the increase is still not optimal. To achieve the realization of good performance accountability there are several factors that affect it, namely:
1. The first factor is the competence of government apparatus, the use of information technology, accounting control and reporting systems. The first factor is the Competence of Government Apparatus. Research conducted by Hafiz (2017) on the effect of competence on the accountability of government agency performance in the regional apparatus work unit of Indragiri hulu district, concluded that the competence of local government apparatus has a positive effect on the accountability of government agency performance.
2. The second factor is the establishment of accountability for the performance of government agencies is the reporting system. The performance reporting system is a reflection of the obligation to report the performance of all activities and resources that need to be accounted for The reporting system is needed to monitor the results of the work of the accountability center. In order to control the results of the accountability center, a reporting system is expected. In the report should be shown the results of the work, accountability to the budget, and more functioning of the report when followed about the study of the causes of irregularities.

There is a phenomenon that occurs in Maluku Province in accountability for the performance of government agencies, still low commitment of OPD leaders and weak planning documents, as well as no follow-up on the evaluation of SAKIP the previous year, Delay in submitting data from OPD to the inspection team so as to hamper the inspection process, Limited support for operational facilities for inspection in the field, Unfulfilled supervisory support budget of 1% of the APBD.

Based on the background of the problems described above, this study aims to analyze the application of the government's internal control system and leadership style to accountability of government agency performance through good public governance as an intervening variable (empirical study on regional apparatus in Maluku Province).

II.   THEORETICAL FOUNDATION
Stewardship theory
The theory of stewardship is built on philosophical assumptions about the nature of human traits that can be trusted, able to act and be responsible, have integrity and honesty for the benefit of the public and stakeholders. Furthermore, stewardship theory also assumes that there is a strong relationship between organizational success and owner satisfaction, stewards will protect and maximize organizational performance.

The most important assumption is that the steward, in this case, is the manager, prioritizes goals in accordance with the owner's goals.

Government Internal Control System

According to Bastian Indra (2007) and Mahmudi (2010) that the government's internal control system is a process carried out by executives, regional heads, agencies/agencies, and all personnel designed to provide adequate assurance about the achievement of three groups consisting of reliability of financial statements, compliance with applicable laws and regulations, and effectiveness and efficiency of operations. In maintaining a mechanism (preventive), detecting (detective), and providing a corrective mechanism (corrective) to the potential or possibility of error (error, omission, error) or misuse (fraud, fraud). The internal control system can be used as policies and procedures designed to provide adequate assurance to management that the organization is achieving its goals and objectives.

Leadership Style

According to Thoha Mifta (2010) that leadership as a process influences others to support the achievement of relevant organizational goals. According to leadership style is the norm of behavior that a person uses when the person tries to influence others.

According to Basuki (2022), Transformational Leadership is a leader who is able to inspire, motivate, direct and change the attitudes and behaviors of organizational members to have moral and ethical awareness in mobilizing organizational energy and resources through synergy between leaders and followers to perform high in achieving organizational goals.

Leadership style is the norm of behavior that a manager uses when he influences the behavior of his subordinates. A person who carries out management functions is obliged to influence the employees under him so that they continue to carry out their duties well, have dedication to the organization and still feel obliged to achieve organizational goals (Sedarmayanti, 2014).

Good Publik Governance

Based on the Minister of State Apartur Empowerment (2008) that Good Public Governance (GPG) is a system or code of conduct related to the management of authority by state administrators in carrying out their duties responsibly and accountably. GPG must be implemented by state administrators in every state institution, both in the legislative shutter, and supervision, executive and judicial, even in non-structural institutions.

According to Basuki H Ferry (2022) that good public governance is a process of managing activities properly and correctly carried out by the public sector which relies on principles, integrity, openness, outcomes, success interventions, capacity development, strong internal control and the implementation of good practices in providing services to the wider community efficiently and effectively.

Government Agency Performance Accountability (AKIP)

The Government Agency Performance Accountability System (SAKIP), as referred to in Presidential Regulation Number 8 of 2006 was built and developed in order to realize accountability for the implementation of the main duties and functions as well as the management of resources for the implementation of policies and programs entrusted to each government agency, based on an adequate accountability system.

In this case, each government agency is periodically obliged to communicate the achievement of the organization's strategic goals and objectives to stakeholders, which is outlined through the Government Agency Performance Accountability Report (LAKIP). The preparation of LAKIP, in the AKIP system, is carried out through the process of preparing strategic plans, preparing performance plans, as well as performance measurement and performance evaluation.

III. RESEARCH METHODS

Place and Time of Research

The place of this research was conducted in the Maluku Provincial Government which is the capital of Maluku Province. Precisely in the Maluku provincial government. While the research time was carried out from March to completion.

Data Types and Sources

The data used in this study is a type of quantitative data, which is in the form of numerical data obtained through a questionnaire instrument using a likers scale.

The source of the data used is primary data sourced from the Regional Government Organization (OPD) of Maluku Province which is the place of this study, using a questionnaire instrument delivered to respondents using a likers scale with five (5) alternative answers.

Population and Sample
In this study, the population is all Regional Apparatus Organizations in Maluku Province, totaling 35 OPD.
For this study, saturated sampling or census is used, which is a sampling technique where all members of the population are used as samples. And from each OPD, 3 respondents were taken, namely: Head of OPD, Head of Finance Sub-Division or representatives of the agency (Treasurer / Secretary) and Government Agency Performance Accountability Drafting Staff.

Data Collection Techniques
The data collection method in this study uses questionnaires in the form of questions obtained from operational variables and formulated in the form of statement item indicators. By using a likers scale and disseminated directly to 35 OPDs which include the Head of the Finance Subdivision or Representatives of the service (Treasurer / Secretary) and staff drafting the Performance Accountability of Government Agencies.

Data Analysis Techniques
Data analysis in this study used PLS (Partial Least Square) approach. Partial Least Square is a component- or variant-based Structural Equation Modeling (SEM) equation model. Analysis on Partial Least Square (PLS) is carried out in several stages, namely:

Outer Model Analysis
The outer model defines how each indicator relates to its variables. The following is the analysis of the outer model used in this study:

Convergent Validity
Convergent Validity of the measurement model with the reflective model of the indicator is assessed based on the correlation between the item score or component score with the construct score calculated with PLS. A reflective measure is said to be high if it correlates more than 0.70 with the construct you want to measure. However, for early stage research from the development of a measurement scale the loading value of 0.5 to 0.60 is considered sufficient (Ghozali, 2006).

Composite Reliability
Composite reability that measures a construct can be evaluated with two measures, namely internal consistency and Cronbach's Alpha (Ghozali, 2006). In Cronbach's Alpha test the expected value is more than 0.6 for all constructs.

Inner Model Analysis
The inner model in PLS is evaluated using $R2$ for the dependent construct, the path coefficient value or the t-value of each path for interconstruct significant tests in the structural model. Structural model as follows:
1. It uses $R2$ to measure how much the rate of variation changes from the independent variable to the dependent variable. The higher the $R2$ value, the better it will be by using a predictive model rather than by using the research model that has been proposed.
2. Use path coefficient values or t-values of each path to test significance between constructs in structural models.

Table 3.3 Coefficient of Determination Indicator (R Squared)

R Squared (R^2)	It is a way to measure the level of goodness of fit (GoF) of a structural model, which is to assess how much influence the independent variable has on the dependent variable	Great influence 0.67 (strong) 0.33 (Moderate) 0.19 (weak)

Source: Sholihin dan Ratmono (2013)

Hypothesis Testing
1. Determine the significant level or critical value of 5%
2. Comparing the value of t-statistics in the output display bootstrapping the smartPLS program with the value of t-table, If t-statistics is higher than the value of t-table, then the hypothesis is supported.
3. The test uses a significance level of 5%, having a t-table value of 1.746 for the hypothesis.

IV. RESULTS AND DISCUSSION

Data Analysis Results

Instrument testing in this study uses the Partial Least Square (PLS) method. The following is the research result of the effect size that has been obtained based on data processing which can be seen in table 4.2.

Table 4.2. *Direct Effects*

Criterion	Variable	SPIP	GK	GPG	AKIP
Path Coefficient	SPIP	-		0.424	0.177
	GK	-	-	0.507	0.454
	GPG	-	-	-	0.377
	AKIP	-	-	-	-
p-values	SPIP	-	-	0.000	0.019
	GK	-	-	0.000	0.000
	GPG	-	-	-	0.000
	AKIP	-	-	-	-

Source: Data processed (2023)

The following is the result of research on the effect size that has been obtained based on data processing that can be seen in the picture. 4.1.

Table 4.3. t-test results to partially test the hypothesis X1 against Y

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.199	.288		7.633	.000
	X1	.543	.068	.641	7.963	.000

Source: Data processed (2023)

From the table above, it is known that the constant value (a) is 2.199 while the value of the government internal control system (X1) is 0.543, so the equation can be written Y = 2.199 + 0.543X This equation can be said that the constant value of 2.199 means that the consistent value of the variable of the government internal control system (X1) is 2.199 with the value of the regression coefficient X1 of 0.543 this can be said that every addition of 1% of the system value government internal control (X1), then the value of government agency performance accountability (AKIP) increased by 0.543 The regression coefficient is positive.

Figure 4.1.
Partial Least Square (PLS) Results
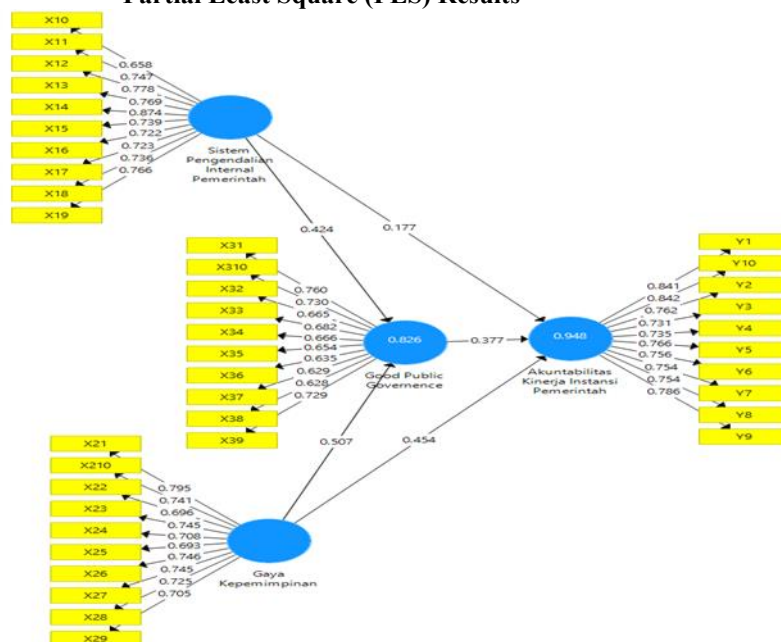
Outer Model Analysis
Validity Test

Table 4.4. Validity Test Results

	Accountability of Government Agency Performance	Leadership Style	Good Public Governence	Government Internal Control System	Conclusion
X10				0.658	Valid
X11				0.747	Valid
X12				0.778	Valid
X13				0.769	Valid
X14				0.874	Valid
X15				0.739	Valid
X16				0.722	Valid
X17				0.723	Valid
X18				0.736	Valid
X19				0.766	Valid
X21		0.795			Valid
X210		0.741			Valid
X22		0.696			Valid
X23		0.745			Valid
X24		0.708			Valid
X25		0.693			Valid
X26		0.746			Valid
X27		0.745			Valid
X28		0.725			Valid
X29		0.705			Valid
X31			0.760		Valid
X310			0.730		Valid
X32			0.665		Valid
X33			0.682		Valid
X34			0.666		Valid
X35			0.654		Valid
X36			0.635		Valid
X37			0.629		Valid
X38			0.628		Valid
X39			0.729		Valid
Y1	0.841				Valid
Y10	0.842				Valid
Y2	0.762				Valid
Y3	0.731				Valid
Y4	0.735				Valid
Y5	0.766				Valid
Y6	0.756				Valid
Y7	0.754				Valid
Y8	0.754				Valid
Y9	0.786				Valid

Source : 2023 research data

From the test results presented in table 4.3 it is known that the loading factor gives a value above 0.05 or 5%. This means that all dimensions used in this study are valid or have met convergent validity

Reliability Test

Table 4.4. Composite Reliaility

	Composite Reliability	Conclusion
Accountability of Government Agency Performance	**0.937**	Reliabel
Leadership Style	**0.920**	Reliabel
Good Public Governence	**0.895**	Reliabel
Government Internal Control System	**0.929**	Reliabel

Source : 2023 research data

From the table above, it can be seen that each variable has a composite reliability value above 0.7 which shows that the variables of the government's internal control system, leadership style, good public governance and accountability of government agency performance are good reliability.

Reliability tests can also be done by knowing Cronbach's Alpha. The following values of Cronbach's Alpha from the smartPLS output are as follows (table 4.5):

Table 4.5. Cronbac's Alpha

	Cronbach's Alpha	Conclusion
Accountability of Government Agency Performance	**0.925**	Reliabel
Leadership Style	**0.903**	Reliabel
Good Public Governence	**0.870**	Reliabel
Government Internal Control System	**0.914**	Reliabel

Source : 2023 research data

The expected value on Cronbach's Alpha test is more than 0.6 for all constructs. So from table 4.5 above it is known that the value of Cronbach's Alpha test on all trucks is above 0.6. So it can be concluded that all constructs are reliable.

Based on the results of the research data quality test conducted using the outer model above, it can be concluded that the estimation meets the outer model criteria. This means that the data tested is valid and reliable.

Inner Model Analysis

Assessing a model with PLS starts with looking at the R–square for each dependent variable. Table 4.6 is the result of R-Square estimation using SmartPLS.

Table 4.6 Square R values

	R Square	R Square Adjusted
Accountability of Government Agency Performance (Y)	0.948	0.946
Good Public Governence (Z)	0.826	0.822

Source: Data in Olah Smart Pls. 2023

Based on table 4.6, it can be seen that this study uses 2 (two) variables that are influenced by other variables, namely the variable Accountability of Government Agency Performance which is influenced by variables of the Government Internal Control System, Leadership Style, Good Public Governance. Then the variable of Good Public Governance which is influenced by the Government Internal Control System and Leadership Style.

Table 4.6 shows that the R-Square value for the variable of Government Agency Performance Accountability is 0.948 which means that the model is able to explain 94.8% for variables that affect Government Agency Performance Accountability, namely the variables of Government Internal Control System and Leadership Style. For the variable Good Public Governance. obtained a value of 0.826 which means that the model is able to explain 82.6% for variables that affect Good Public Governance, namely the variables of the Government Internal Control System and Leadership Style.

Meanwhile, to test how strong the influence of the latent variable predictor is by using the f-square test. Table 4.7 shows the value of the f-square.

Table 4.7 Values f-square

	AKIP	GK	GPG	SPIP
Accountability of Government Agency Performance				
Leadership Style	**0.577**		**0.276**	
Good Public Governence	**0.473**			
Government Internal Control System	0.094		**0.193**	

The explanation of table 4.7 which corresponds to the effect size of the f-square is as follows:
1. Leadership Style on Government Agency Performance Accountability has an f-square value of 0.577 which can be interpreted that Leadership Style has a "major" influence on Government Agency Performance Accountability.
2. Leadership Style on Good Public Governance has an f-square value of 0.276 which can be interpreted that Leadership Style has a "moderate" influence on Good Public Governance.
3. Good Public Governance on Government Agency Performance Accountability has an f-square value of 0.473 which can be interpreted that Good Public Governance has a "major" influence on Government Agency Performance Accountability.
4. The Government Internal Control System on Government Agency Performance Accountability has an f-square value of 0.094 which can be interpreted that Good Public Governance has a "Moderate" influence on Government Agency Performance Accountability.
5. The Government Internal Control System on Government Agency Performance Accountability has an f-square value of 0.193 which can be interpreted that Good Public Governance has a "moderate" influence on Good Public Governance.

HYPOTHESIS TESTING
The basis used in testing the hypothesis is the value found in the output of Path Coefficients (Mean, STDEV, T-Values). This test looks at the significance of the influence of variables on other variables by looking at the value of parameter coefficients and t-statistical significance values. To see if the proposed hypothesis can be accepted or rejected; It can be seen from the resulting t-statistic value. By conducting a two-way test, the limit to reject and accept the hypothesis proposed using α = 10%, with a t-table value of 1.746. When the t-statistic value is lacking. If the statistical t value is less than the t-table value, the hypothesis of 0 or H0 will be rejected. The results of t-statistical estimation in this model can be seen in table 4.8 below which shows the path coefficients.

Table 4.8 Value path coefficients

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Government Internal Control System -> Accountability of Government Agency Performance	0.177	0.178	0.076	2.349	**0.019**
Leadership Style -> Accountability of Government Agency Performance	0.454	0.458	0.072	6.269	**0.000**
Government Internal Control System -> Good Public Government -> Accountability of Government Agency Performance	0,160	157	0,055	2,925	**0,004**
Leadership Style -> Good Public Government -> Accountability of Government Agency Performance	0,191	0,172	0.062	3,081	**0,002**

V. DISCUSSION

Implementation of the Government Internal Control System on Accountability for the Performance of Government Agencies

The results of testing hypothesis 1 in table 4.8 show that the relationship between the variables of the government's internal control system with the accountability of government agency performance shows a path coefficient of 0.177 with a t value of 2.349. The value is greater than the table t value of 1.746. This result shows that the government's internal control system affects the accountability of government agencies' performance, in accordance with H1 that there is an influence of the government's internal control system on the accountability of government agencies' performance. This means that Hypothesis 1 is accepted. This is as some of the results of research conducted by Asep (2009) entitled The Effect of the Government Internal Control System on the

Performance of Government Agencies, Trianda Nurbaeti's research (2019) entitled The Influence of Good Governance and the Government Internal Control System on the Performance of Local Government Apparatus and Its Implications on Public Services (Case Study in Garut Regency Government), and research by Tasha Widya Sucitraa (2020) entitled The Effect of Maturity SPIP on the Performance of Government Agencies and Their Implications on Public Services (Case Study on Garut Regency Government (Gumelar Ageng, et al 2021).

The Government Internal Control System (SPIP) is very important. This is an inherent responsibility of the Head of Regional Apparatus. Every activity carried out by the Regional Apparatus must be supported by the Government Internal Control System (SPIP) so that the implementation of activities, ranging from planning, implementation, supervision, to accountability can be carried out in an orderly, controlled, efficient and effective manner so as to provide adequate confidence that the implementation of activities can achieve its objectives efficiently and effectively, report financial management reliably, secure assets, and encourage compliance with laws and regulations. As explained by (Irawati Anik and Agesta Caesar. 2019), it shows that compliance with laws and regulations has a positive and significant effect on the accountability of government agency performance. The same thing was stated by Riantiarno and Azlina (2011), Pamungkas (2012) who stated that compliance with laws and regulations affects performance accountability. Laws and regulations are created to keep the wheels of government running well, therefore it is necessary to supervise to ensure compliance with the regulations that have been made are actually implemented, and strict action is taken for violations that occur. Compliance with laws and regulations is one of the factors of accountability because laws and regulations are the reference for accountability for the performance of government organizations. Therefore, the implementation of organizational performance accountability must be based on legislation and SOPs (standard operating procedures) to clarify the goals and objectives of local government organization performance accountability. (Fadhlurrohman I Mochammad et al, 2021). Thus, it can be said that the Government Internal Control System (SPIP) has an influence on the accountability of government agencies' performance.

Application of Leadership Style to Accountability of Government Agency Performance

The results of testing hypothesis 2 in table 4.8 show that the relationship of leadership style variables to accountability of government agency performance shows a path coefficient of 0.454 with a t value of 6.269. The value is greater than the table t value of 1.746. These results show that leadership style affects the accountability of government agency performance, in accordance with H2 that there is an influence of leadership style on government agency performance accountability. This means that Hypothesis 2 is accepted. This is supported by the results of research (Elvina Hunyang B, 2020) concluded that leadership style partially has a positive and significant influence on employee performance where leadership style has a strong relationship with the accountability of government agency employee performance.

The role of the leader of an OPD is very important. Not only the presence of the leader is needed, but the most important thing is how an OPD leader implements the leadership model or strategy. Therefore, the organization has a very fundamental role in accommodating ideas or ideas, activities and social networks of each employee and OPD itself. As explained by Basuki H. Ferry (2022), leaders must be able to inspire, motivate, direct and change the attitudes and behaviors of organizational members to have moral and ethical awareness in mobilizing organizational energy and resources through synergy between leaders and followers to perform high in achieving organizational goals.

The implementation of the government internal control system has an indirect effect on the accountability of government agency performance through good public governance as an intervening variable

The results of testing hypothesis 3 can be seen in table 4.8 of the sobel test which shows that the relationship between government internal control system variables and accountability of government agency performance where good governance as an intervening variable shows a calculated t value of 2.925. The value is greater than the table t value of 1.746. This result shows that there is an indirect influence of the government's internal control system on the accountability of government agencies' performance through good public governance, in accordance with H3 that there is an indirect influence of the government's internal control system on the accountability of government agencies' performance through good public governance. This means that Hypothesis 3 is accepted. Accountability of government agency performance requires transparency; and the ease of access to information by cuttingholders, from 33 OPDs found to be very low. as stated by Basuki H Ferry (2022) that there is a positive and significant indirect influence between good public governance on the accountability of government agency performance.

One of the important factors underlying public governance is the ability of leaders. Regional and state leadership has the control to create, facilitate, and maintain a conducive climate for the implementation of publicness, namely public interest and public affairs, in power relations that support the creation of human governance, which is in accordance with the contextual community both in terms of politics, economics, and the growth of citizenship awareness. Leadership requires public policy instruments to actualize its leadership ability

to manage publicness. Public policy is an instrument of government to regulate resources, including natural, financial, and human resources for the achievement of its goals. (Hasibuan.2006) the same thing was stated by Basuki H Ferry (2022) that good public governance is a process of managing activities properly and correctly carried out by the public sector which relies on principles, integrity, openness, outcomes, success interventions, capacity development, strong internal control and the implementation of good practices in providing services to the wider community efficiently and effectively.

The application of leadership style has an indirect effect on the accountability of government agency performance through good public governance as an intervening variable

        The results of hypothesis 4 testing can be seen in table 4.8 of the sobel test which shows that the relationship of leadership style variables to accountability of government agency performance through good public governance as an intervening variable shows a calculated t value of 3.081. The value is greater than the table t value of 1.746. These results show that there is an indirect influence of leadership style on the accountability of government agency performance through good public governance, in accordance with H4 that there is an indirect influence of leadership style on the accountability of government agency performance through good public governance. This means that Hypothesis 4 is accepted.

        An accountability of the performance of government agencies will increase when there is good quality human resources. Human resources are a very important factor in a government agency because it is believed to be able to make a change that directs the organization to achieve certain goals. The existence of good quality resources will produce good performance also marked by the achievement of targets that have been set previously. A goal in a government agency can be unattainable and create obstacles in providing services to the public when the agency has low quality resources. (Fadila Nur Saprila, and Gideon S. Budiwitjaksono, 2022) in addition, performance accountability is influenced by many things, including the application of public accountability, the quality of laws and regulations and compliance with the laws and regulations themselves, the competence of local government apparatus, work motivation and compliance with standard operational procedures (SOPs). (Zirman et al, 2010), Organizational culture according to Stephen P. Robbins is a common perception held by members of the organization, a system of shared meaning.

        According to goal-setting theory, employees who are supported by a high commitment to the organization (agency) of local government will be more concerned with the interests of the organization than personal interests. Thus, it can be said that in addition to the variables of the government's internal control system, leadership style and good public governance, there are also other variables that greatly affect the accountability of government agency performance, namely, compliance with laws and regulations, obedience in carrying out duties in accordance with standard operating procedures, organizational culture that can create employee behavior in carrying out duties in accordance with tupoksi.

VI.   CONCLUSION

1. The results of testing hypothesis 1 in table 4.8 show that the relationship between the variables of the government's internal control system with the accountability of government agency performance shows a path coefficient of 0.177 with a t value of 2.349. The value is greater than the table t value of 1.746. This result shows that the government's internal control system affects the accountability of government agencies' performance, in accordance with H1 that there is an influence of the government's internal control system on the accountability of government agencies' performance. This means that Hypothesis 1 is accepted.
2. The results of testing hypothesis 2 in table 4.8 show that the relationship of leadership style variables to accountability of government agency performance shows a path coefficient of 0.454 with a t value of 6.269. The value is greater than the table t value of 1.746. These results show that leadership style affects the accountability of government agency performance, in accordance with H2 that there is an influence of leadership style on government agency performance accountability. This means that Hypothesis 2 is accepted.
3. The results of testing hypothesis 3 can be seen in table 4.8 of the sobel test which shows that the relationship between government internal control system variables and accountability of government agency performance where good governance as an intervening variable shows a calculated t value of 2.925. The value is greater than the table t value of 1.746. This result shows that there is an indirect influence of the government's internal control system on the accountability of government agencies' performance through good public governance, in accordance with H3 that there is an indirect influence of the government's internal control system on the accountability of government agencies' performance through good public governance. This means that Hypothesis 3 is accepted.
4. The results of hypothesis 4 testing can be seen in table 4.8 of the sobel test which shows that the relationship of leadership style variables to accountability of government agency performance through good

public governance as an intervening variable shows a calculated t value of 3.081. The value is greater than the table t value of 1.746. These results show that there is an indirect influence of leadership style on the accountability of government agency performance through good public governance, in accordance with H4 that there is an indirect influence of leadership style on the accountability of government agency performance through good public governance. This means that Hypothesis 4 is accepted.

DAFRTAR PUSTAKA

[1]. Adrian, Sutedi. 2012. "Good Corporate Governance". Sinar Grafika. Jakarta.
[2]. Agung Rai, I Gusti. 2008. Audit Kinerja Pada Sektor Publik: Konsep, Praktik,Studi Kasus. Jakarta: Salemba Empat.
[3]. Astuti W Retno, 2020., Pengaruh Good Public Governance Dan Pengendalian Internal Terhadap Kualitas Informasi Laporan Keuangan Di Pemerintahan Kota Ambon. Jurnal Akuntansi • Vol. 6 No. 2, Hal: 39-51
Https://Ojs3.Unpatti.Ac.Id/Index.Php/Jak/Issue/View/396/111.
[4]. Azhar Susanto, (2013), Sistem Informasi Akuntansi, -Struktur-Pengendalian Resiko-Pengembangan,Edisi Perdana,Lingga Jaya,Bandung.
[5]. Basuki, H. Ferry. (2022). Good Public Governance Dalam Kinerja Instansi Pemerintah. Edisi Pertama. Jl. Gerilya No. 292 Perwokerto Selatan, Kab. Banyumas Jawa Tengah. Pt Pena Persada Kerta Utama.
[6]. Basuki, H. Ferry. (2022). Kepemimpinan Transformasional Budaya Organisasi Dalam Kinerja Instansi Pemerintah Edisi Pertama. Jl. Gerilya No. 292 Perwokerto Selatan, Kab. Banyumas Jawa Tengah. Pt Pena Persada Kerta Utama.
[7]. Bastian, Indra. 2007. Sistem Akuntansi Sektor Publik. Edisi Kedua. Jakarta : Salemba Empat
[8]. Bernadine R Wirjana Dan Susilo Supardo (2006) Pengembangannya, Andi Offset, Yogyakarta.
[9]. Chici Claraini, 2017. Pengaruh Good Governance, Sistem Pengendalian Intern Pemerintah Dan Gaya Kepemimpinan Terhadap Kinerja Pemerintah Daerah (Studi Pada Satuan Kerja Perangkat Daerah Kabupaten Rokan Hilir) Jurnal Universitas Riau.
[10]. Djalil Rizal.2014. Akuntabilitas Keuangan Daerah Implementasi Pasca Reformasi.Jakarta:Pt Semesta Rakyat Merdeka
[11]. Dewi F Kadek, A.A.G.P Widana Putra, Ida B. P. Astika, 2017., Pengaruh Budaya Organisasi, Pengendalian Internal Dan Kejelasan Sasaran Anggaran Pada Kuntabilitas Kinerja Skpd Kabupaten Gianyar Dengan Komitmen Organisasi Sebagai Variabel Moderasi Jurnal Buletin Studi Ekonomi Vol. 22, No. 1, Februari 2017
[12]. Elvina Hunyang B , 2020. Pengaruh Gaya Kepemimpinan Terhadap Kinerja Pegawai Pada Kantor Kecamatan Long Apari Kabupaten Mahakam Ulu Jurnal Online Administrasi Publik Vol 1, No 2
[13]. Http://Ejurnal.Untag-Smd.Ac.Id/Index.Php/Ap/Article/View/5242.
[14]. Erri, D., Lestari, A., & Asymar, H. (2021). Pengaruh Gaya Kepemimpinan Terhadap Kinerja Karyawan Pada Pt Melzer Global Sejahtera Jakarta. Jurnal Inovasi Penelitian, 1(9), 1897-1906. Https://Doi.Org/10.47492/Jip.V1i9.348.
[15]. Fadila Nur Saprila, Dan Gideon S. Budiwitjaksono,2022., Analisis Akuntabilitas Kinerja Instansi Pemerintah Kabupaten Sidoarjo Jimat (Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha, Vol :13 No :2
[16]. Fadhlurrohman I Mochammad, Budiman Dan Khairina Etika, 2021 Faktor-Faktor Yang Mempengaruhi Akuntabilitas Pemerintah Daerah (Studi Komparatif Pemerintah Kabupaten Bantul Dan Kabupaten Sleman) Jurnal Moderat, (Online) Volume 7, Nomor 2 Site. Https://Ojs.Unigal.Ac.Id/Index.Php/
[17]. Gumelar Ageng, Iyeh Supriatna, Endah Dwi Kusumastuti,2021 Pengaruh Maturitas Sistem Pengendalian Intern Pemerintah Terhadap Kinerja Instansi Pemerintah (Studi Kasus Pada Pemerintah Kabupaten Purwakarta) Indonesian Accounting Research Journal Vol. 2, No. 1, ©Jurusan Akuntansi Politeknik Negeri Bandung Indonesian Accounting Research Journal Issn: 2747-1241 (Online)
[18]. Ghozali, Imam. 2012. Aplikasi Analisis Multivariate Dengan Program Ibm Spss. 20. Penerbit Universitas Diponegoro. Semarang
[19]. Gondodiyoto Sanyoto. 2007. Audit Sistem Informasi + Pendekatan Cobit. Edisi Revisi. Mitrawacana Media. Jakarta.
[20]. Hafiz, M. 2017. Pengaruh Kompetensi Aparatur Pemerintah, Ketaatan Pada Peraturan Perundangan Dan Kejelasan Sasaran Anggaran Terhadap Akuntabilitas Kinerja Instansi Pemerintah Dengan Komitmen Organisasi Dan Kinerja Manajerial Sebagai Variable Moderating. Jurnal Ekonomi, Vol. 4, Faculty Of Economics Riau University, Pekanbaru
[21]. Harianti Dwi, (2020). The Determine Of The Internal Audit Performance In Private And State Universities In Maluku. Advances In Social Science, Education And Humanities Research. Vol. 298.
[22]. Https://Scholar.Google.Co.Id/Citations?View_Op=View_Citation&Hl=En&User=W7ztegeaaaaj&Cstart=20&Pagesize=80&Citation_For_View=W7ztegeaaaaj:Lkgwnxomwfcc
[23]. Hasibuan. 2014. Manajemen Sumber Daya Manusia. Cetakan Ketujuh Belas.Jakarta: Pt. Bumi Aksara
[24]. Hasibuan.2006 Enam Dimensi Strategis Administrasi Publik, Konsep, Teori, Dan Isu.. Gaya Media, Yogyakarta
[25]. Hoesada, Jan C.P.A. 2013 Good Public Governance Artikel Online Komite Standart Akuntansi Pemerintahan.
[26]. Https://Www.Ksap.Org/Sap/Good-Public-Governance/.
[27]. I Wayan Hari Kurniawan. 2018. Penerapan Prinsip-Prinsip Good Governance Dalam Penyusunan Rpjmd Di Bappeda Provinsi Lampung (Studi Dalam Tahap Musrenbang Dan Penetapan Rpjmd 2015-2019 Provinsi Lampung).
[28]. Irawati Anik Dan Agesta Caesar. 2019, Faktor-Faktor Yang Mempengaruhi Akuntabilitas Kinerja Jurnal Akuntansi & Keuangan Vol. 10, No. 1,
[29]. Inpres No.7 Tahun 1999 Tentang Akuntabilitas Instansi Pemerintah Intern Pemerintah
[30]. Istijanto, (2006), Riset Sumber Daya Manusia. Jakarta: Pt. Gramedia Pustaka Utama. Jakarta.
[31]. Jalil,Rizal.2014. Akuntabilitas Keuangan Daerah Implementasi Pasca, Reformasi. Pt Semesta Rakyat Merdeka Jakarta.
[32]. Kartono, Kartini, 2008 : Pemimpin Dan Kepemimpinan. Jakarta : Pt. Raja Grafindo Persada.
[33]. Mahmudi, 2010. Manajemen Kinerja Sektor Publik. Penerbit Uup Stim Ykpn, Yogakarta
[34]. Mardiasmo, 2018. Akuntansi Sektor Publik, Andi: Yogyakarta.
[35]. Mardiasmo. 2009. Akuntansi Sektor Publik. Yogyakarta: Andi Yogyakarta.
[36]. Mardiasmo. (2002). Akuntansi Sektor Publik. Andi Offset,Yogyakarta.
[37]. Sangadji Maryam, 2022 Pengaruh Pengeluaran Pemerintah Di Bidang Pendidikan, Kesehatan Dan Infrastruktur Terhadap Indeks Pembangunan Manusia Di Provinsi Maluku.Jurnal Ekonomi 1(1): 1-11.
[38]. Https://Scholar.Google.Com/Citations?View_Op=View_Citation&Hl=Th&User=Oytidasaaaaj&Citation_For_View=Oytidasaaaaj:Hc7cp41nsmkc
[39]. Menurut Peraturan Presiden No. 29 Tahun 2014 Pasal 1
[40]. Muhammad Fadhil, 2016. Pengaruh Kompetensi Sumber Daya Manusia Terhadap Kinerja Pegawai Pada Balai Latihan Kerja Industri Makassar. Jurnal Universitas Muslim Indonesia Makassar.

[41]. Mulyadi.2013. Sistem Akuntansi, Edisi Ketiga, Cetakan Keempat, Salemba Empat, Jakarta.
[42]. Nurbaeti, T., & Nugraha, D. S. (2019). Pengaruh Good Governance Dan Sistem Pengendalian Intern Pemerintah Terhadap Kinerja Aparatur Pemerintah Daerah Dan Implikasinya Pada Pelayanan Publik (Studi Kasus Di Pemerintah Kabupaten Garut). Jurnal Akuntansi, Politeknik Negeri Bandung.
[43]. Nurhazizal M, Yesi Muthia Basri & Azwir Nasir, 2019., Pengaruh Komitmen Organisasi, Budaya Organisasi, Gaya Kepemimpinan Dan Kompetensi Sdm Terhadap Kinerja Pemerintah Desa: Good Governance Sebagai Pemediasi Jurnal Akuntansi 8 (1).
[44]. Pamungkas, Bambang. 2012. Pengaruh Penerapan Akuntansi Public Dan Kualitas Peraturan Perundangan Terhadap Kualitas Laporan Keuangan Dan Akuntabilitas Kinerja Instansi Pemerintah. Jurnal Ilmiah Ranggagading, Volume 12 No.1, April 2012 : 1-10.
[45]. Paul Usmany, (2021). Pengaruh Penyajian Dan Aksesibilitas Laporan Keuangan Daerah Terhadap Akuntabilitas Pengelolaan Keuangan Daerah. Jurnal Akuntansi: Transparansi Dan Akuntabilitas, 9 (2): 119-130.
[46]. Https://Scholar.Google.Co.Id/Citations?User=Pfwgxpeaaaaj&Hl=Id
[47]. Purnomo, F.X. Setio Edy Dan Wijayanti, Ratna. (2013). Analisis Pengaruh Perilaku Kepemimpinan Instruktif, Konsultatif, Partisipatif Dan Delegatif Terhadap Kinerja Karyawan. Semarang: Universitas Semarang.
[48]. Riantiarno, Reynaldi Dan Azlina Nur. 2011. Faktor-Faktor Yang Mempengaruhi Kinerja Instansi Pemerintah (Studi Pada Satuan Perangkat Daerah Kabupaten Rokan Hulu). Pekbis, Jurnal, Vol.3, No3
[49]. Sakip Berdasarkan Inpres No. 7 Tahun 1999 Tentang Akuntabilitas Kinerja Instansi Pemerintah
[50]. Sedarmayanti. 2014. Good Governance (Kepemerintahan Yang Baik) Bagian Kedua Membangun Sistem Manajemen Kinerja Guna Meningkatkan Produktivitasmenuju Good Governance (Kepemerintahan Yang Baik). Bandung: Penerbit Mandar Maju. Cet Ke-2. Hal 247-248.
[51]. Septiyani Gebyvia Dkk, 2020. Akuntabilitas Kinerja Instansi Pemerintah : Apakah Dipengaruhi Kompetensi Aparatur, Tekhnologi Informasi, Pengendalian Akuntansi, Dan Sistem Jurnal Online (Current) Jurnal Kajian Akuntansi Dan Bisnis Terkini Vol .1, No.2.
[52]. Septyan Dkk. 2017. Pengaruh Gaya Kepemimpinan Transformasional Terhadap Motivasi Dan Kinerja (Studi Pada Karyawan Cv. Jade Indopratama Malang). Jurnal Administrasi Bisnis (Jab) Vol. 53 No. 1 Hal. 81-88. Diakses 11 Juli 2022.
[53]. Http:// Administrasibisnis.Studentjournal.Ub.Ac.Id/.
[54]. Septiyan, Dkk, 2020. Akuntabilitas Kinerja Instansi Emerintah : Apakah Dipengaruhi Kompetensi Aparatur, Tekhnologi Informasi, Pengendalian Akuntansi, Dan Sistem Pelaporan. Jurnal Kajian Akuntansi Dan Bisnis Terkini. Vol .1, No.2,Pp. 184-201.
[55]. Sarwono, J. 2017. Mengenal Prosedur-Prosedur Populer Dalam Spss 23. Pt. Elex Media Komputindo, Jakarta, Isbn. 978-602-04-0349-6, Hal. 1-272.
[56]. Sholihin, Mahfud Dan Ratmono, Dwi. 2013. Analisis Sem-Pls Dengan Warppls 3.0 Untuk Hubungan Nonlinear Dalam Penelitian Sosial Dan Bisnis. Edisi Ke 1. Andi Offset. Yogyakarta, Hal. 1-288.
[57]. Sososutiksno, C (2023). The Effect Of Transparency, Accountability And Leadership On The Effectiveness Of Village Fund Management. Jurnal Manajemen Dan Akuntansi., 3(2): 178-189
[58]. Https://Scholar.Google.Co.Id/Citations?User=9ightdsaaaaj&Hl=Id
[59]. Suwarno, S., & Bramantyo, R. Y. (2019). Pengaruh Gaya Kepemimpinan Terhadap Kinerja Organisasi. Jurnal Transparansi Hukum, Vol. 2 No. 1 .
[60]. Https://Doi.Org/10.30737/Transparansi.V2i1.338.
[61]. Sucitra, T. W., & Supriatna, I. (2020). Pengaruh Maturitas Spip Terhadap Kinerja Instansi Pemerintah Dan Implikasinya Pada Pelayanan Publik (Studi Kasus Pada Pemerintah Kabupaten Garut). 26–27 Prosiding The 11th Industrial Research Workshop And National Seminar Bandung,
[62]. Sudarmanto R. G., 2005, Analisis Regresi Linier Ganda Dengan Spss, Edisi Pertama,. Penerbit Graha Ilmu, Yogyakarta
[63]. Sugiyono. (2010). Metode Penelitian Kuantitatif Kualitatif & Rnd. Alfabeta, Bandung.
[64]. Sugiyono. 2006. Metode Penelitian Administrasi. Bandung : Alfabeta.
[65]. Sutikno, S. M. (2014). Pemimpin Dan Gaya Kepemimpinan. Lombok: Holistica.
[66]. Thoha Miftah., (2010), Pembinaan Organisasi, Proses Dianosa Dan Intervensi, Manajemen Kepemimpinan. Yogyakarta, Gava Media.
[67]. Undang-Undang Nomor 28 Tahun 1999 Penyelenggaraan Good Governance
[68]. Undp, 1997. Reconceptualising Governance, Discussion Paper 2, New York: 1997.
[69]. Veithzal Rivai. 2014. Manajemen Sumber Daya Manusia Untuk Perusahaan, Edisi Ke 6, Pt. Raja Grafindo Persada, Depok, 16956.
[70]. Widhi N Saputro Dan Setyawati Erma, 2015. Pengaruh Independensi, Gaya Kepemimpinan, Komitmen Organisasi Dan Pemahaman Good Governance Terhadap Kinerja Auditor Pemerintah (Studi Empiris Pada Bpkp Perwakilan Jawa Tengah) Benefit Jurnal Manajemen Dan Bisnis Volume 19, Nomor 1, Juni 2015, Hlm 64-79
[71]. Widyatama, A., Novita, L., & Diarespati, D.(2017). Pengaruh Kompetensi Dan Sistem Pengendalian Internal Terhadap Akuntabilitas Pemerintah Desa Dalam Mengelola Alokasi Dana Desa (Add). Berkala Akuntansi Dan Keuangan Indonesia, 2(2), 1–20. Https://Doi.Org/10.20473/Baki.V2i2.476.
[72]. Widyananda, Herman. 2008. Revitalisasi Peran Internal Auditor Pemerintah Untuk Penegakan Good Governance Di Indonesia. Publikasi, Seminar, Makalah, Dan Sambutan. Universitas Padjadjaran.
[73]. Yukl, Gary. 2010. Leadership In Organizations (7th Edition). Pt. Indeks. Jakarta
Https://Www.Ksap.Org/Sap/Good-Public-Governance/