

The Influence of Internal Control System, Information Technology Utilization, and Organizational Commitment on Government Accountability Performance

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Abstract: Each government institution has a mission to be achieved. Goals and objectives achievement that has been set through the system of accountability performance is a common indicator to measure mission accomplishment. There are several district and municipals in the province of West Java that has poor accountability performance. This study aims to determine the effect of the government internal control system, information technology utilization and organizational commitment on accountability performance of government institutions. The research adopts a quantitative interpretive approach. The population in this study is six districts and municipals in West Java Province, where each district and municipals consists of 5 local government working unit. The data analysis technique in this study uses multiple linear regression. The results of this study indicate that partially and simultaneously, there is a positive and significant influence between the government internal control system, information technology utilization and organizational commitment on accountability performance of government institutions.

Keywords: *Government internal control system; Information technology utilization; Organizational commitment; Government institution performance accountability*

Introduction

The implementation of regional autonomy is regulated in Law Number 9/2015 concerning Regional Government (Pratiwi and Setyowati, 2017). Regional autonomy is the granting of authority to the regions to make decisions related to the management of their resources in accordance with the interests, priorities and potential of the region. Accountability is believed to be able to change the conditions of government that can provide excellent public services towards democratic governance. Concerning the implementation of regional autonomy, efforts to realize good governance have begun to be rolled out by building a

regulatory instrument (Pamungkas, 2012). In the field of government administration, laws and regulations have also been introduced, such as Presidential Regulation Number 29/2014 concerning Government Institution Performance Accountability Systems. Performance accountability is a manifestation of the obligation of a government institution to be able to account for the success or failure of the implementation of the organization's vision and mission in achieving predetermined goals and objectives. The level of performance of the government organization can be identified from the absorption of the budget. The size of the budget leakage can be proven from the findings

of the Financial Supervisory Agency related to the number of state losses (Tiasari, 2013).

According to Ramdhan (2014), the government performance accountability report is an accountability report to be prepared by the government institution to the public and acting authorities which is an obligation to be prepared by the government institution. Achievement of goals and objectives indicates the level of performance. Santoso (2013) states that the purpose of performance accountability reports is to realize the government institution performance accountability to those who provide the mandate. Performance accountability report is a tool for a government institution to communicate and respond to what has been achieved. Accountability performance of district/municipal governments in West Java during 2016 - 2018 shows the sub-optimal achievement. In 2018, the government institution performance accountability identified six districts/cities that had sufficient value, and two districts/ cities still had less value.

Tiasari (2013) revealed that the accountability of government institution performance could be achieved if human resources have high self-quality. Risk assessment can reduce obstacles that threaten the organization and encourage the realization of performance accountability. Control activities are carried out regularly to minimize fraud and control of all units. Monitoring is carried out periodically to ensure accountability. A sound internal control system is expected to improve the reliability of financial reports (Karmila, et al 2014). The results of an evaluation of the internal control system conducted by the Indonesian Supreme Audit Board revealed cases of weaknesses in internal control which were classified as (1) weaknesses in the accounting and reporting control system (2) weaknesses in the control system for the implementation of the revenue and expenditure budget, and (3) weaknesses in internal control structures.

Chintya (2015) finds that the use of information technology and government internal control systems significantly influence the performance of government institution. A sound internal control system in a government will give confidence to the government that the activities carried out have been carried out in accordance with the benchmarks that have been set effectively and efficiently. Afrina (2015)

reveals that government internal control will be able to minimize deviations and waste and maximize the efficient and effective performance of government institution.

The information technology utilization by the government and local governments is regulated in Indonesia Government Regulation number 56/2005 concerning regional Financial Information Systems. The development of science and information technology makes it easy for management in a government institution to create, run and oversee policies that have been determined (Zodia, 2015). With the application of technology, the organization will experience a change of management system, from a traditional system to a contemporary management system so that it will improve the quality and speed of service (Mardjiono 2009). Sutarman (2012:19) states that the benefits of applying information technology are speed, consistency, accuracy, and reliability. Research conducted by Bandi (2006) shows that corporate information technology investments affect the company's performance. Rahadi (2007) stated that information technology is very fundamental in improving services in the public sector. Sari dan Handayani (2015) argue that the increasing use of information technology available in government institution will also increase the accountability of government performance.

Organizations must not only consider rational factors namely availability of resources, orientation to goals and information that can enhance expertise, but also consider the influence of the political environment, such as organizational culture (Sadjiarto, 2008). The organization must pay full attention and make employees trust the organization so that that employee commitment will be obtained. If employee commitment is obtained, then loyal employees are obtained (Kurniawan, 2010). Concerning organizational commitment, Mayer and Allen (1997) identified three themes in defining commitment. The three themes are affective commitment, ongoing commitment, and normative commitment (Sutrisno, 2010).

Zodia (2015) reveals that organizational commitment influences the performance of the government institution. Wardhana and Astika (2015) found that organizational commitment influences government accountability performance and encourage individual performance. Organizational commitment has the potential to

influence the relationship between competence and performance accountability, the higher the organizational commitment of the heads of regional government working units; the effort to improve performance accountability will also increase.

Literature Review and Hypothesis Development

Accountability Performance of Government Institution

Accountability is the responsibility or circumstances to be accounted for or the condition requested for accountability (Bastian, 2010:88). Whereas according to Tanjung (2014:11), accountability is the responsibility of managing the resources and carrying out the activities of a reporting entity entrusted to the reporting entity in achieving the objectives set periodically. Presidential Regulation Number 29 of 2014 concerning Performance Accountability Systems of Government Institution defines performance accountability as a manifestation of the obligation of a government agency to account for the success or failure of programs and activities that have been mandated by stakeholders in order to achieve the measurable organizational mission with performance targets or targets which has been determined through periodic government agency performance reports. Accountability is carried out by taking into account performance indicators, which are quantitative and qualitative measures that describe the level of achievement of a goal or goal that is more determined by considering indicators of input, output, process, outcome, benefit and impact.

Government Internal Control System

Government internal control system is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals. It enables reliability of financial reporting, protection government assets from fraud, and compliance of legislation (Suwanda, 2019:110-111). The implementation of the internal control system of government institution aims to provide adequate confidence for the achievement of effectiveness and efficiency of the objectives of the administration of state and

regional governments, the reliability of financial reporting, protection of state assets, and compliance with statutory regulations (Government Regulation 60/2008). The elements of the government internal control system according to government regulation number 60/2008 in article 3 point 1 consist of the control environment, risk assessment, control activities, information and communication, and control monitoring.

Information Technology Utilization

Information technology combines computerization and communication for data, voice and video (Williams and Sawyer, (2007). Thompson et al. (1991) define the use of information technology as the choice of individuals to use information technology in carrying out their duties or behaviour of using technology in a working environment. The measurement is based on the intensity of utilization, frequency of utilization, and the number of applications or software used. The central government and local governments are obliged to develop and utilize information technology advancements to improve the ability to manage government financial information. According to Zanaria (2017), information technology aims to help organizations in carrying out daily operational activities. Implementation of information technology in organizations can increase government performance and potentially prevent fraud in the organization. According to Sutarman (2012), the benefits of the application of information technology are speed, consistency, accuracy, and reliability. Hamzah (2009) states that the government needs to optimize the use of information technology advancements to build a management information system network and work processes that enable the government to work in an integrated manner by simplifying access between work units. According to Darmini and Wijana (2007), measurement of information technology utilization is based on the following: intensity utilization, frequency utilization, and diversity of software package utilization.

Organizational Commitment

In organizational behaviour, there are various definitions of organizational commitment.

Sutrisno (2010) states that organizational commitment is a strong desire to become members in a group and belief and acceptance of organizational values and goals. Meanwhile, according to Robbin and Judge (2008) argue that organizational commitment is a situation where an employee takes sides with the goals of the organization and has a desire to maintain membership in the organization. Organizational commitment is an employee behaviour related to trust and acceptance of the goals and values of the organization, the willingness to work towards achieving organizational interests, and the desire to maintain the position as a member of the organization. Robbins and Judge (2008) classify organizational commitment into three separate indicators, namely affective commitment, continuance commitment, normative commitment. According to Luthans (2010) that there are three aspects of commitment, namely affective commitment, continuance commitment, and normative commitment. Commitment is also associated with conformity between individuals and organizations. The cause of affective commitment is more related to experience in work that can satisfy individual needs so that they feel comfortable and competent in carrying out their role in work. Ongoing commitments and normative commitments are more related outside of direct work experience. Continuous commitment develops from various events that increase the price that must be borne if leaving the organization.

Internal Control Systems and Government Accountability Performance

The internal control system is activities carried out by management continuously to provide adequate confidence to achieve organization goals (Government Regulation 60/2008). Afrina (2015) found that internal control activities in government institutions improve the overall process of activities. Dharmawan and Supriatna (2016), Pujiono.et.al (2016) revealed that the internal control system had a positive effect on the performance of a government institution. Fitrawati, et al. (2017) argues that a sound internal control system in an organization will be able to create an excellent overall process of activities. It will provide a belief for the organization that the activities have been carried out following effectiveness and efficiency principle, and this will have a

positive impact on the performance of the organization. Erawati (2019) revealed that internal control had a negative effect on organizational performance due to the lack of internal control within an organization. It implies that the existence of an internal control system empirically proven to improve the performance of local government. Therefore, the hypothesis is formulated as follows:

H₁: The better government internal control system, the higher government accountability performance will be

Information Technology Utilization and Government Accountability Performance

Research conducted by Zodia (2015) revealed that information technology utilization does not affect the performance of the government institution. It is due to the lack of competent human resources, lack of training and a limited budget for the development of information technology. Sari and Handayani (2015) found that implementation of information technology in the organization will have a significant impact not only on work efficiency but also on work culture both between individual and throughout the institution. Lestari (2015) revealed that information technology utilization has a positive impact on organizational performance in terms of length of time of operation processing and cost-efficiency. Chintya (2017) found that information technology utilization will have a positive influence on organizational performance if it is used optimally. Erawati dan Winangsit (2019) also proved that information technology utilization has a positive effect on organizational performance. Therefore, the hypothesis is formulated as follows

H₂: The better information technology utilization, the higher government accountability performance will be

Organizational Commitment and Government Accountability Performance

Organization commitment can be identified as an effort to achieve organizational goals with a willingness to direct all power to the interests of the organization (Sutrisno, 2017). Wardhana et al. (2015) revealed that organizational

commitment strengthens the influence of human resources competence on accountability performance of government institution. Research conducted by Zodia (2015) and Febrian (2016) revealed that organizational commitment has a positive effect on the performance of the government institution. In contrast, Revika's research (2015) revealed that organizational commitment did not influence the performance of the government institution. Research conducted by Erawati and Winangsit (2019) also revealed that organizational commitment has a negative effect on organizational performance. Even though the findings of studies indicate mixed results, in this paper, the hypothesis is proposed as follows:

H₃: The higher organizational commitment, the higher government accountability performance will be

Research Methods

Type of research in this study is verification research with a quantitative-explanatory approach. The study aims to verify and explain the causal relationship between various variables through hypothesis testing (Sekaran and Bougie, 2017). Data collection this research is categorized as survey research. Survey research is a primary data collection method obtained directly from the source. The analytical method used in this study uses multiple regression analysis using the SPSS program. This study uses a single cross-section design. In this study data and information were collected from respondents through questionnaires.

Tabel 1. Variable Operationalization

Variable	Dimensions	Indicators
Internal Control System (X1)	1. Control Environment	1. Enforcement of integrity and ethical values. 2. Commitment to competence. 3. Establishment of organizational structure that suits the needs. 4. Delegation of appropriate authority and responsibilities.
	2. Risk Assessment	1. Use good mechanisms to recognize risks from external and internal factors. 2. Assessing factors that can increase risk
	3. Control Activities	1. Performance Review. 2. Physical control of assets. 3. Determination and evaluation of Indicators.
	4. Information and Communication	1. Organizing effective communication and information. 2. Management and development of information systems continuously.
	5. Monitoring	1. Monitoring the control system is carried out through continuous monitoring 2. Follow-up on the recommendations of the audit results and reviewing others.
Information Technology Utilization (X2)	1. Intensity Utilization	1. Intensity of computer utilization 2. Intensity of internet utilization
	2. Frequency Utilization	1. Speed in working 2. Speed in the work process
	3. Number of devices utilization	1. Number of devices owned 2. The capacity of the devices utilization

Variable	Dimensions	Indicators
Organizational Commitment (X3)	1. Affective Commitment	1. Sense of Ownership 2. Emotional feelings attached 3. Personal meaning
	2. Continuance Commitment	1. Choices 2. Benefit
	3. Normative Commitment	1. Confidence to be loyal
Government accountability Performance (Y)	1. Legal and Honesty Accountability	1. Laws and regulations. 2. Applying regulations in preparing regional budgets and spending.
	2. Process Accountability	1. Compliance with reporting. 2. Performance information utilization. 3. The existence of service standards.
	3. Programme Accountability	1. Each program is carried out according to the objectives. 2. Consider programs that provide optimal results.
	4. Policy Accountability	1. Reported performance 2. Leadership involvement
	5. Financial Accountability	1. Budget and expenditure implementation. 2. Financial statements are presented with reference to the applicable Government Accounting Standard. 3. The financial statements presented provide relevant financial information.

This study uses purposive sampling technique, and it refers to a deliberate sampling technique following the required sample criteria. The criteria used as research samples are 1) districts/municipals in West Java that have CC (adequate) and C (insufficient) government accountability performance 2) districts/municipals in West Java that have the unrealized burden below 90% of the budget. After applying the procedure of purposive sampling, the selected samples are Majalengka District, Purwakarta District, Karawang District, Tasikmalaya District, Sumedang Regency, and Pangandaran District. The respondents are the head of the government office, the government office secretary, the planning and financial section of government units

Result and Discussion

Descriptive Analysis

The summary of government internal control system is presented in table 1. Based on information in table 1, the respondent's assessment of the internal control system was obtained an average score of 64.71%. The control environment dimension gets the highest average score of 67.73%, and the control activities dimension gets the lowest average score. The percentage gap is 35.29% for this variable, and it indicates that government internal control system must be continuously improved to achieve ideal conditions.

Table 1. Frequency Distribution of Government Internal Control Systems Variable

No	Dimension	Score		Score %	Gap %
		Actual	Ideal		
1	Control environment	508	750	67.73	32.27
2	Risk assessment	191	300	63.67	36.33
3	Control activities	280	450	62.22	37.78

4	Information and communication	187	300	62.33	37.67
5	Monitoring and evaluation	193	300	64.33	35.67
Total		1359	2100	64.71	35.29

Based on information in Table 2, the respondents' assessment of the information technology utilization gets an average score of 64.71%. The intensity utilization dimension gets the highest average score of 66%, and frequency utilization dimension gets the lowest

average score of 62.33%. The percentage gap of 36.00% for this variable, it indicates that the sample of study must continue to improve information technology utilization to achieve ideal conditions.

Table 2. Frequency Distribution of Information Technology Utilization Variable

No	Dimension	Score		Score %	Gap %
		Actual	Ideal		
1	Intensity Utilization	198	300	66.00	34.00
2	Frequency Utilization	187	300	62.33	37.67
3	Number of Applications Utilization	191	300	63.67	36.33
Total		576	900	64.00	36.00

Based on information in Table 3, the respondents' assessment of the organizational commitment obtains an average score of 70.22%. The dimensions of affective commitment get the highest average score of

73.78%. The gap percentage is 29.78% for this variable, and it indicates that the sample of study must continue to increase organizational commitment to achieve ideal conditions.

Table 3. Frequency Distribution of Organizational Commitment Variable

No	Dimension	Score		%	Criteria
		Actual	Ideal		
1	Affective Commitment	332	450	73.78	26.22
2	Continuance Commitment	200	300	66.67	33.33
3	Normative Commitment	100	150	66.67	33.33
Total		632	900	70.22	29.78

Based on information in Table 3, respondents' assessment of the government accountability performance obtained an average score of 68.06%. The dimensions of the accountability program get the highest average score of 75.67% and the financial accountability

dimension get the lowest average score of 59.67%. When viewed from the gap percentage of 31.94% for this variable, it indicates that the unit of analysis must continue to improve government institution performance accountability to achieve ideal conditions.

Tabel 4. Frequency Distribution of Government Institution Performance Accountability Variable

No	Dimension	Score		Score %	Gap %
		Actual	Ideal		
1	Legal and honesty accountability	204	300	68.00	32.00
2	Process accountability	308	450	68.44	31.56
3	Program accountability	227	300	75.67	24.33
4	Policy accountability	205	300	68.33	31.67
5	Financial accountability	179	300	59.67	40.33
Total		1123	1650	68.06	31.94

Regression Analysis

Regression is a statistical analysis used in this study to predict the influence of government internal control system, information technology utilization, and organizational commitment to

government accountability performance. The results indicate that all independent variables (government internal control system, information technology utilization, and organizational commitment) were found a significant influence on government accountability performance ($p < 0.05$)

Tabel 5. Regresion Output

Model	Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.172	3.569		2.850	.008
	Internal Control System	.167	.061	.364	2.734	.011
	Information Technology Utilization	.290	.129	.288	2.238	.034
	Organizational Commitment	.684	.208	.384	3.284	.003

Model analysis is used to determine the degree or strength of the relationship between government internal control systems, the utilization of information technology and organizational commitment to government accountability performance simultaneously. Based on the information in Table 6, the

multiple correlation value (R) is 0.874. It means that the government internal control system, utilization of information technology, and organizational commitment to the government accountability performance has a substantial level of relationship.

Table 6. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.874 ^a	.763	.736	3.33769	.763	27.938	3	26	.000	1.638

Correlation Analysis

Based on information in table 7, the correlation coefficient between the government internal control system and the government accountability performance is 0.762 (strong relationship). The correlation coefficient

between the use of information technology to government accountability performance is 0.716 (strong relationship). The correlation coefficient between organizational commitment and government accountability performance is 0.727 (strong relationship).

Table 7. Correlation Analysis Output

		Y	X ₁	X ₂	X ₃
Pearson Correlation	Performance Accountability	1.000	.762	.716	.727
	Internal Control System	.762	1.000	.649	.547
	Information Technology Utilization	.716	.649	1.000	.498
	Organizational Commitment	.727	.547	.498	1.000
Sig. (1-tailed)	Performance Accountability	.	.000	.000	.000
	Internal Control System	.000	.	.000	.001
	Information Technology Utilization	.000	.000	.	.003
	Organizational Commitment	.000	.001	.003	.
N	Performance Accountability	30	30	30	30
	Internal Control System	30	30	30	30
	Information Technology Utilization	30	30	30	30
	Organizational Commitment	30	30	30	30

Discussion

Results of the study indicated that the government internal control system significantly influences the government accountability performance in a positive direction. The government internal control system influences the government accountability performance in 6 districts in west java province by 27.76%, and the rest is influenced by other factors such as the quality of financial statements, organizational culture, and others. The finding is consistent with previous researches by Dharmawan and Supriatna (2016), Pujiono et al. (2016), Fitrawati et al. (2017), Kaltsum and Rohman (2013), and Afrina (2015). Halim (2004) argues that to support accountability requires an excellent internal and external control system and public accountability can only be realized by the existence of an adequate supervision system from the government and demands the existence of an independent and objective

professional audit institution. The government's internal control system in 5 districts/cities in the west java province have been implemented well but in specific dimensions are still not implemented optimally such as the control system in the implementation income and expenditure budget. The government internal control system must be socialized to all levels of employees and more importantly, how to implement it.

The implementation of information technology in organizations makes performance increase and narrows the gap for fraud in the organization. Result of the study indicates that the utilization of information technology has a significant effect on government accountability performance in a positive direction. Utilization of information technology has an effect of 20.62% on the accountability of government institution performance in 6 districts/cities in west java

province and the rest is influenced by other factors such as the quality of financial statements, organizational culture, and others. The finding is in accordance with previous researches by Chintya (2017), Bandi (2006), and Rahadi (2007). The Electronic-Based Government System (SPBE) in regencies and cities in the province of West Java still has room for improvement. Accountants in each local government unit can maximize the use of information technology to improve services to the public and government accountability performance

Result of the study indicates that organizational commitment has a significant effect on government accountability performance in a positive direction. It means that the higher the organizational commitment, government accountability performance will also increase. Organizational commitment has an influence of 27.94% on government accountability performance in 6 districts/cities of West Java Province, and the rest is influenced by other factors such as the quality of financial statements, organizational culture, and others. The finding is consistent with the researches by Zodia (2015), Wardhana et al. (2015), Febrian (2016), and Astuti (2011). Organizational commitment can be identified from the work ethic and employee loyalty in carrying out all activities. Organizational commitment exists if individuals in the organization are aware of their rights and obligations in the organization without looking at the position and role. The achievement of organizational goals is the responsibility of all members of the organization collectively.

Conclusion and Recommendation

This study aims to examine the effect of the government internal control system, the use of information technology and organizational commitment on the government accountability performance in local government in West Java province. The results of the study indicate that all variable independent (government internal control system, the use of information technology and organizational commitment) have a positive and significant effect on government accountability performance. In order to improve government accountability performance requires, local government should

consider a sound internal control system, optimal utilization of information technology, and strong organizational commitment. For the next research, it is recommended to add some other independent variables that potentially influence government accountability performance and expand the research area in other local governments in Indonesia.

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