

## DETERMINANTS OF PUBLIC ORGANIZATION PERFORMANCE WITH ACCOUNTABILITY AND ORGANIZATIONAL COMMITMENT AS MODERATOR AT BPN BULELENG REGENCY

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### Abstrak

Penelitian ini bertujuan untuk mengetahui: (1) pengaruh pengendalian internal terhadap kinerja organisasi publik, (2) pengaruh kualitas sistem informasi terhadap kinerja organisasi publik, (3) akuntabilitas dapat memoderasi pengaruh pengendalian internal terhadap kinerja organisasi publik, (4) komitmen organisasi dapat memoderasi pengaruh pengendalian internal terhadap kinerja organisasi publik, (5) akuntabilitas dapat memoderasi pengaruh kualitas sistem informasi terhadap kinerja organisasi publik, dan (6) komitmen organisasi dapat memoderasi pengaruh kualitas sistem informasi terhadap kinerja organisasi publik. Untuk mencapai tujuan penelitian tersebut, maka desain penelitian yang digunakan adalah kuantitatif kausal dengan menggunakan data primer yang diperoleh dari kuesioner. Populasi penelitian ini adalah seluruh pegawai BPN Kabupaten Buleleng sebanyak 132 orang. Teknik pengambilan sampel dalam penelitian ini menggunakan sampel jenuh *dengan jumlah responden sebanyak 132 orang*. Teknik analisis data yang digunakan adalah SEM PLS. Hasil penelitian menunjukkan bahwa (1) pengendalian internal berpengaruh positif terhadap kinerja organisasi sektor publik, (2) kualitas sistem informasi berpengaruh positif terhadap kinerja organisasi sektor publik, (3) akuntabilitas dapat memoderasi pengaruh pengendalian internal terhadap kinerja organisasi publik, (4) komitmen organisasi dapat memoderasi pengaruh pengendalian internal terhadap kinerja organisasi publik, (5) akuntabilitas dapat memoderasi pengaruh kualitas sistem informasi terhadap kinerja organisasi publik, dan (6) komitmen organisasi dapat memoderasi pengaruh kualitas sistem informasi terhadap kinerja organisasi publik.

**Kata Kunci** : pengendalian internal, kualitas sistem informasi, akuntabilitas, komitmen organisasi, kinerja organisasi sektor publik

### Abstract

This research aimed to determine: (1) the effect of internal control on the performance of public organizations, (2) the effect of the quality of information systems on the performance of public organizations, (3) accountability can moderate the effect of internal control on the performance of public organizations, (4) organizational commitment can moderate the effect of internal control on the performance of public organizations, (5) accountability can moderate the effect of the quality of information systems on the performance of public organizations, and (6) organizational commitment can moderate the effect of the quality of information systems on the performance of public organizations. The research design used was causal quantitative using primary data obtained from questionnaires. The population of this study were all 132 employees of BPN Buleleng Regency. The sampling technique in this study used a saturated sample with a total of 132 respondents. The data analysis technique used SEM PLS. The results show that (1) internal control had a positive effect on the performance of public sector organizations, (2) the quality of information systems had a positive effect on the performance of public sector organizations, (3) accountability can moderate the influence of internal control on the performance of public organizations, (4) organizational commitment can moderate the effect of internal control on the performance of public organizations, (5) accountability can moderate the effect of the quality of information systems on the performance of public

organizations, and (6) organizational commitment can moderate the effect of the quality of information systems on the performance of public organizations.

**Keywords:** internal control, information system quality, accountability, organizational commitment, public sector organizational performance

## 1. PRELIMINARY

The performance of public services requires more attention because departments and non-departmental institutions in Indonesia have various types of Non-Tax State Revenue (PNBP). Due to the diversity of types of PNBP in government departments and non-departmental institutions, especially at the National Land Agency (BPN), in order to improve services to the community, a Government Regulation that regulates PNBP applies to BPN, namely Government Regulation of the Republic of Indonesia Number 46 of 2002.

BPN as a public sector organization is required to improve organizational performance. BPN Buleleng Regency is a form of public sector organization that provides services to improve the welfare and prosperity of the people of Buleleng Regency. BPN Buleleng Regency has implemented a PTSL program to reduce the use of unlicensed land in Buleleng Regency. Thus, the PTSL program aims to increase ownership of land certificates and invites the community to register their land ownership at BPN. This is expected to improve the organizational performance of BPN Buleleng Regency.

If the phenomena that exist in the Buleleng Regency BPN are deepened, it can be shown that the efforts that have been empowered by the Buleleng Regency BPN have not yet achieved optimal organizational performance. As reported by the mass media, namely on Radio Republik Indonesia (RRI) Denpasar via <https://rri.co.id> on 18 December 2020 that the Buleleng Regency BPN issued a double certificate on one of the plots of land in Pakraman Julah Village. When the re-data collection showed that the land belonged to Pakraman Julah Village which was certified in 2018 through the Complete Systematic Land Registration Program (PTSL), it actually caused a dispute between Pakraman Julah Village and I Wayan Darsana and I Made Sidia, who claimed the land had a certificate issued in 1999 (Oetomo, 2020). The responsibility, both morally and materially, in the event of a land dispute or overlapping rights to the area and the occurrence of multiple certificates belongs to the National Land Agency (Anatami, 2017). This problem shows that organizational performance does not meet the accuracy and suitability of results and service satisfaction. Because as Khumaidah (2018) argues that the indicators used to measure the performance of public organizations are the accuracy and suitability of results and service satisfaction. The existence of a case of issuing multiple certificates that led to a dispute in court certainly shows the inaccuracy and suitability of the results and causes dissatisfaction to the public.

Phenomena that can be further deepened related to the performance problems of the Buleleng Regency BPN can be shown in the realization of the PTSL program performance achievements. The data on the performance achievement of the PTSL BPN program in Buleleng Regency in 2020 can be shown that the performance achievement of the PTSL BPN program in Buleleng Regency in 2020 has not reached 100 percent in several sub-districts and villages, and there are even achievements of less than 50 percent, such as Banjarasem Village (40.00 percent), Kerobokan Village (25.00 percent), and Menyali Village (40.00 percent).

The existence of problems with the performance of the Buleleng Regency BPN in 2020 in realizing the target of submitting certificates to the public and the case of the issuance of double certificates by the Buleleng Regency BPN shows that organizational performance is less than optimal. This problem is the basis for the focus of this research to take the performance variable of public organizations.

Organizational performance problems, of course, are caused by several factors. One of the factors that affect the performance of public sector organizations is internal control. Research conducted by Aji and Pratolo (2018) shows that the internal control system has been shown to have a significant positive effect on agency performance. Different results are shown by research by Anggraeni (2020), which shows that internal control has no significant effect on company performance. With the research gap from Aji and Pratolo (2018) with

Anggraeni (2020), it is necessary to conduct further research on the effect of internal control on the performance of public sector organizations.

In addition to internal control, there are factors that affect the performance of public sector organizations, namely the quality of information systems. Research conducted by Rosanty (2017) shows that the quality of information systems has a significant positive effect on organizational performance. In line with that, different results are shown by the results of research by Dewi and Ernawatiningsih (2018), which shows that the accounting information system has no effect on performance. With the research gap from Rosanty (2017) with Dewi and Ernawatiningsih (2018), it is necessary to conduct further research on the influence of the quality of information systems on the performance of public sector organizations.

The relationship between internal control and the performance of public sector organizations can be moderated by the accountability variable. This is supported by research conducted by Khumaidah (2018), which shows that accountability moderates the relationship between accounting controls and the performance of public sector organizations. Meanwhile, different research results are shown by Aji and Pratolo (2018) that accountability is not proven to mediate the relationship between the internal control system and performance. With the research gap from Khumaidah (2018) with Aji and Pratolo (2018), it is necessary to conduct further research on accountability to moderate the effect of internal control on the performance of public sector organizations.

The relationship between internal control and the performance of public sector organizations can be moderated by the organizational commitment variable. This is supported by research conducted by Siregar (2021) that organizational commitment can moderate the relationship between the internal control system on performance. Meanwhile, the results of different studies are shown by Cantika (2021) that organizational commitment is not able to strengthen the influence of the internal control system on performance. Given the research gap from Siregar (2021) with Cantika (2021), it is necessary to conduct further research on organizational commitment to moderate the influence of internal control on the performance of public sector organizations.

The relationship between the quality of information systems and the performance of public sector organizations can be moderated by the accountability variable. This is supported by research conducted by Mulyani (2017) that accountability as a moderating variable moderates the relationship between the quality of accounting information systems and the performance of public sector organizations. Meanwhile, different research results are shown by Kusumawardhani and Purwanto (2020) that integrity as personal accountability cannot moderate the relationship between accounting information systems and performance. Given the research gap from Mulyani (2017) with the research of Kusumawardhani and Purwanto (2020), it is necessary to conduct further research on organizational commitment to moderate the influence of information system quality on the performance of public sector organizations.

The relationship between the quality of information systems and the performance of public sector organizations can be moderated by the organizational commitment variable. This is supported by research conducted by Septiningrum et al. (2019), which shows that the accounting information system moderated by organizational commitment has a positive and significant effect on performance. Meanwhile, different research results are shown by Puriyanti and Mukhibad (2020), which show that organizational commitment cannot moderate the effect of the use of information technology on performance quality. With the research gap from Septiningrum et al. (2019) with Puriyanti and Mukhibad (2020), it is necessary to carry out further research on organizational commitment to moderate the influence of information system quality on the performance of public sector organizations.

## **2. METHOD**

This type of research is quantitative research with causal research design. The variables of this study consist of independent variables, namely internal control and quality of information systems, while the dependent variable is the performance of public organizations and the moderator variables are accountability and organizational commitment.

The population in this study were all employees of the BPN Buleleng Regency as many as 132 people. In determining the sample, the researcher used the saturated sample technique. Sampling is said to be saturated (completed) if the entire population is sampled (Nasution, 2011). Saturated sampling is good if the population is below 1000 people. Therefore, the number of samples used in this study was 132 people.

The data collection method used in this research is using questionnaires. Questionnaire data distributed to respondents aims to obtain relevant data related to respondents' answers from the variables of accountability, organizational commitment, internal control, quality of information systems and performance of public organizations.

The inferential analysis method used in this research is to test the measurement model and the structural model simultaneously with the data analysis. This study uses Structural Equation Modeling (SEM) with a variance based or component based approach with Partial Least Square (PLS).

### 3. RESULTS AND DISCUSSION

Data processing techniques using the PLS-based SEM method require 2 stages in assessing the Fit Model of a research model by Ghozali (2014). These stages are as follows.

First, evaluation of the measurement model (outer model) shows that there are two criteria in using data analysis techniques with Smart PLS to assess the outer model, namely assessing convergent validity and discriminant validity and construct reliability. Convergent Validity of the measurement model with reflective indicators is assessed based on the correlation between item scores/component scores estimated with PLS software. Convergent validity of the reflexive indicators is assessed based on the correlation between the estimated component scores with the SmartPLS 3.3 software. Individual reflexive size is said to be high if it has a loading factor of 0.70 (Ghozali, 2014). The results of the outer loadings values using PLS can be seen in Table 1.

**Table 1.** Value of Outer Loadings

Indicator	Internal Control (X1)	Information System Quality (X2)	Public Organization Performance (Y)	Accountability (Z1)	Organizational Commitment (Z2)
X1.1	0.826				
X1.2	0.825				
X1.3	0.726				
X1.4	0.872				
X1.5	0.727				
X2.1		0.928			
X2.2		0.826			
X2.3		0.934			
Y1			0.911		
Y2			0.872		
Y3			0.874		
Z1.1				0.925	
Z1.2				0.943	
Z1.3				0.953	
Z2.1					0.753
Z2.2					0.867
Z2.3					0.887

Table 1 shows the indicators used in this study are valid or have met convergent

validity because loading factor gives a value above the recommended value of 0.70. The criteria for construct validity of research variables can be seen from discriminant validity. Discriminant validity is carried out to ensure that each concept of each latent variable is different from other variables. The model is said to have good discriminant validity if the square root value of the Average Variance Extracted (AVE) value is greater than the correlation value between latent variables (Ghozali, 2014). The results of discriminant validity are shown in Table 2.

**Tabel 2.** Discriminant Validity

Variable	X1	X2	Y	Z1	Z2
X1	<b>0.797</b>				
X2	0.614	<b>0.897</b>			
Y	0.716	0.811	<b>0.886</b>		
Z1	0.675	0.618	0.761	<b>0.940</b>	
Z2	0.633	0.664	0.767	0.878	<b>0.838</b>

Based on Table 2, it is shown that the internal control variables (X1), information system quality (X2), accountability (Z1), organizational commitment (Z2) and public organizational performance (Y) have a root value of Average Variance Extracted (AVE) which is higher than the correlation coefficient. between one variable to another variable. So, the data has good discriminant validity. The results of the cross loading are shown in Table 3.

**Tabel 3.** Cross Loading Value

Indicator	Internal Control (X1)	Information System Quality (X2)	Public Organization Performance (Y)	Accountability (Z1)	Organizational Commitment (Z2)
X1.1	<b>0.826</b>	0.515	0.608	0.523	0.461
X1.2	<b>0.825</b>	0.459	0.613	0.498	0.464
X1.3	<b>0.726</b>	0.451	0.496	0.531	0.493
X1.4	<b>0.872</b>	0.512	0.57	0.525	0.542
X1.5	<b>0.727</b>	0.508	0.556	0.624	0.572
X2.1	0.575	<b>0.928</b>	0.765	0.575	0.632
X2.2	0.417	<b>0.826</b>	0.565	0.464	0.507
X2.3	0.630	<b>0.934</b>	0.818	0.608	0.634
Y1	0.666	0.760	<b>0.911</b>	0.692	0.681
Y2	0.606	0.672	<b>0.872</b>	0.665	0.693
Y3	0.630	0.72	<b>0.874</b>	0.665	0.665
Z1.1	0.630	0.556	0.714	<b>0.925</b>	0.762
Z1.2	0.647	0.606	0.739	<b>0.943</b>	0.857
Z1.3	0.627	0.580	0.694	<b>0.953</b>	0.856
Z2.1	0.261	0.414	0.457	0.521	<b>0.753</b>
Z2.2	0.626	0.620	0.703	0.788	<b>0.867</b>
Z2.3	0.624	0.600	0.720	0.842	<b>0.887</b>

In Table 3 the cross loading value shows that there is discriminant validity, it is found that the cross loading value indicates a good discriminatory validity because the correlation value of the indicator to the construct is higher than the correlation value of the indicator with other constructs. The reliability criteria can be seen from the Average Variance Extracted

(AVE) value. To strengthen the valid statement of the construct, the researcher uses the AVE method, a good construct requires that the AVE value must be above 0.50. The results of the Average Variance Extracted (AVE) test are presented in Table 4.

**Table 4.** ValueConstruct Reliability

Variable	<i>Cronbach's Alpha</i>	<i>Composite Reliability</i>	<i>Average Variance Extracted (AVE)</i>
Internal Control (X1)	0.855	0.897	0.636
Information System Quality (X2)	0.880	0.925	0.805
Public Organization Performance (Y)	0.862	0.916	0.784
Accountability (Z1)	0.934	0.958	0.884
Organizational Commitment (Z2)	0.791	0.876	0.702

Table 4 gives the AVE value for all variables above 0.50, which states that the construct values of all variables have met the requirements or are said to be valid. Reliability criteria can also be seen from the Composite Reliability and Cronbach Alpha values for each construct. Table 4 shows that all constructs produce Composite Reliability values above 0.80 and Cronbach Alpha values above 0.60. So, it can be concluded that the construct of this research is reliable.

Second, structural model testing (inner model). Assessing the inner model is to see the relationship between latent constructs by looking at the estimation results of the path parameter coefficients and their level of significance. The structural model was evaluated using R-Square for the dependent construct, Stone-Geisser Q-Square test for predictive relevance and t-test as well as the significance of the coefficients of structural path parameters. The results of the evaluation of the structural model proved that the Q2 value of 0.832 had a value with a range of  $0 < Q2 < 1$  and was close to a value of 1. This provided evidence that the structural model had a very good goodness of fit model. This result can be interpreted that the information contained in the 16.8% data can be explained by errors or other variables that are not included in the model.

The significance of the estimated parameters provides very useful information about the relationship between the research variables. The basis used in testing the relationship is the value contained in the output result inner weight. In PLS statistical testing of each relationship is carried out using simulation. In this case, the sample is bootstrapped. Testing with bootstrapping is also intended to minimize the problem of abnormal research data. The results of the bootstrapping test from the PLS analysis are shown in Table 5.

**Table 5.** Path Coefficients

Variable Relationship	<i>Original Sample(O)</i>	<i>Standard Deviation (STDEV)</i>	<i>T Statistics ( O/STDEV )</i>	<i>P Values</i>
X1 -> Y	0.211	0.062	3,422	0.001
X2 -> Y	0.399	0.065	6,174	0.000
Moderating Effect 1 -> Y	0.307	0.079	3,871	0.000
Moderating Effect 2 -> Y	0.195	0.081	2,397	0.017
Moderating Effect 3 -> Y	0.303	0.090	3,385	0.001
Moderating Effect 4 -> Y	0.369	0.086	4,280	0.000

Based on the results of the bootstrapping test from the PLS analysis, hypothesis testing can be carried out using the t-test statistics as follows. First, the results of testing the first hypothesis show that X1 -> Y has a t-count value of 3.422, while the t-table with a significance level of 5% is 1.960. This shows that t count is greater than t table ( $3.422 >$

1.960). In addition, the significance value of the t test is 0.001, where the value is smaller than 0.05 so that H1 is accepted. So, it can be concluded that internal control has a positive effect on the performance of public sector organizations. Internal control also has a positive effect on improving the performance of public sector organizations with a positive parameter coefficient value of (0.211). This shows that the relationship between internal control and the performance of public sector organizations is unidirectional, which means that the higher the internal control, the higher the performance of the public sector organizations. On the other hand, the lower the internal control, the lower the performance of public sector organizations.

Second, the results of testing the second hypothesis show that  $X_2 \rightarrow Y$  has a t-count value of 6.174, while the t-table with a significance level of 5% is 1.960. This shows that t count is greater than t table ( $6.174 > 1.960$ ). In addition, the significance value of the t test is 0.000, where the value is smaller than 0.05 so that H2 is accepted. So, it can be concluded that the quality of information systems has a positive effect on the performance of public sector organizations. The quality of information systems also has a positive effect on improving the performance of public sector organizations with a positive parameter coefficient value of (0.399). This shows that the relationship between the quality of information systems and the performance of public sector organizations is unidirectional, which means that the higher the quality of information systems, the performance of public sector organizations is also getting higher. On the other hand, the lower the quality of the information system, the lower the performance of public sector organizations.

Third, the results of testing the third hypothesis show that the Moderating Effect 1  $\rightarrow Y$  has a t-count value of 3.871, while the t-table with a significance level of 5% is 1.960. This shows that t count is greater than t table ( $3.871 > 1.960$ ). In addition, the significance value of the t test is 0.000, where the value is smaller than 0.05 so that H3 is accepted. So, it can be concluded that accountability can moderate the effect of internal control on the performance of public organizations. The interaction between accountability and internal control has a positive effect on the performance of public organizations with a positive parameter coefficient value of (0.307). This shows that accountability strengthens the relationship between internal control and the performance of public organizations.

Fourth, the results of testing the fourth hypothesis show that the Moderating Effect 2  $\rightarrow Y$  has a t-count value of 2.397, while the t-table with a significance level of 5% is 1.960. This shows that t arithmetic is greater than t table ( $2.397 > 1.960$ ). In addition, the significance value of the t test is 0.017, where the value is smaller than 0.05 so that H4 is accepted. So, it can be concluded that organizational commitment can moderate the effect of internal control on the performance of public organizations. The interaction between organizational commitment and internal control has a positive effect on the performance of public organizations with a positive parameter coefficient value of (0.195). This shows that organizational commitment strengthens the relationship between internal control and the performance of public organizations.

Fifth, the results of testing the fifth hypothesis indicate that the Moderating Effect 3  $\rightarrow Y$  has a t-count value of 3.385, while the t-table with a significance level of 5% is 1.960. This shows that t count is greater than t table ( $3.385 > 1.960$ ). In addition, the significance value of the t test is 0.001, where the value is smaller than 0.05 so that H5 is accepted. So, it can be concluded that accountability can moderate the effect of information system quality on the performance of public organizations. The interaction between accountability and the quality of information systems has a positive effect on the performance of public organizations with a positive parameter coefficient value of (0.303). This shows that accountability strengthens the relationship between the quality of information systems and the performance of public organizations.

Sixth, the results of testing the sixth hypothesis show that the Moderating Effect 4  $\rightarrow Y$  has a t-count value of 4.280, while the t-table with a significance level of 5% is 1.960. This shows that t arithmetic is greater than t table ( $4.280 > 1.960$ ). In addition, the significance value of the t test is 0.000, where the value is smaller than 0.05 so that H6 is accepted. So, it can be concluded that organizational commitment can moderate the effect of information system quality on the performance of public organizations. The interaction between

organizational commitment and the quality of information systems has a positive effect on the performance of public organizations with a positive parameter coefficient value of (0.369). This shows that organizational commitment strengthens the relationship between the quality of information systems and the performance of public organizations.

## Discussion

The results of testing the first hypothesis regarding the effect of internal control on the performance of public organizations shows the t-count value is greater than t-table ( $2.397 > 1.960$ ). Therefore, the first hypothesis in this study was accepted. This shows that internal control has a positive effect on the performance of public sector organizations. The higher the internal control, the higher the performance of the public sector organization.

The results of this study are in accordance with the grand theory, namely agency theory. Based on the grand theory used, namely agency theory, it can be further deepened that internal control is needed to overcome agency problems, when one party, both superior and subordinate, who has more or more information knows and tries to take advantage of it for his personal interests. Internal control can provide supervision on the performance of each individual in the organization to keep working in accordance with the rules and organizational goals, so that organizational performance is more optimal. This is confirmed by the opinion of Pandeni et al.

Empirical studies that also support the findings of this study are the results of research conducted by Aji and Pratolo (2018), which shows that the internal control system has been shown to have a significant positive effect on agency performance. The same result is also shown by Khumaidah (2018), which shows that accounting control has a positive and significant effect on the performance of public sector organizations.

The results of testing the second hypothesis regarding the effect of the quality of information systems on the performance of public organizations show the t-count value is greater than t-table ( $6.174 > 1.960$ ). Therefore, the second hypothesis in this study is accepted. This shows that the quality of information systems has a positive effect on the performance of public sector organizations.

The results of this study are in accordance with the grand theory, namely agency theory. Based on the grand theory used, namely agency theory, it can be further deepened that the quality of information systems is very necessary to overcome the existence of information asymmetry, when one party, both superior and subordinate, who has more or more information knows and tries to take advantage of it for his personal interests. The quality of information systems can provide monitoring of the performance of each individual in the organization to keep working in accordance with the rules and goals of the organization, so that organizational performance is more optimal. This is confirmed by the opinion of Septiningrum et al. (2019) that the usefulness of information systems can be utilized by many parties to achieve organizational excellence through speed, flexibility.

Empirical studies that also support the findings of this study are the results of research conducted by Rosanty (2017) showing that the quality of information systems has a significant positive effect on organizational performance. In line with that, Dita and Putra (2016) also show that accounting information systems have a positive and significant effect on performance.

The results of testing the third hypothesis regarding accountability can moderate the effect of internal control on the performance of public organizations, showing the t-count value is greater than t-table ( $3.871 > 1.960$ ). Therefore, the third hypothesis in this study is accepted. This shows that Accountability can moderate the effect of internal control on the performance of public organizations. This shows that accountability strengthens the relationship between internal control and the performance of public organizations, which means that the higher the internal control supported by high accountability, the higher the performance of public sector organizations.

The results of this study are in accordance with the grand theory, namely agency theory. Based on the grand theory used, namely agency theory, it can be further deepened



that internal control and accountability need to be considered to overcome agency problems, when one of the parties, both superiors and subordinates who have more or more information, knows and tries to take advantage of it for their personal interests. Accountability can create transparency of performance results and internal control can provide supervision on the performance of each individual in the organization to keep working in accordance with the rules and goals of the organization. If accountability is interacted with internal control optimally, it will also have an optimal impact on organizational performance. This is confirmed by Ardilla (2018) that the accountability variable moderates (strengthens) the influence of internal control on performance. This means that with accountability, the stronger the influence between internal control and the performance of the public sector. Accountability of a government agency is needed to emphasize the measurement of the results of services, where accountability is a factor that forms, strengthens or weakens the effectiveness of the accountability that is delegated, so that appropriateness and transparency are needed.

This is supported by research conducted by Khumaidah (2018), which shows that accountability moderates the relationship between accounting controls and the performance of public sector organizations. This means that with accountability, the stronger the influence between accounting control and performance.

The results of testing the fourth hypothesis regarding organizational commitment can moderate the effect of internal control on the performance of public organizations showing the t-count value is greater than t-table ( $2.397 > 1.960$ ). Therefore, the fourth hypothesis in this study is accepted. This shows that organizational commitment can moderate the effect of internal control on the performance of public organizations. This shows that organizational commitment strengthens the relationship between internal control and the performance of public organizations, which means that the higher the internal control is supported by high organizational commitment, the higher the performance of public sector organizations.

The results of this study are in accordance with the grand theory, namely agency theory. Based on the grand theory used, namely agency theory, it can be further deepened that internal control and organizational commitment need to be considered to overcome agency problems, when one of the parties, both superiors and subordinates who have more or more information, knows and tries to take advantage of it for the benefit of the company. Organizational commitment increases the willingness of employees to work harder to achieve organizational goals and internal control can provide oversight to the performance of each individual in the organization to continue to work in accordance with the rules and goals of the organization. If organizational commitment is interacted with internal control optimally, it will also have an impact on optimal organizational performance. This is confirmed by Pertiwi (2020) that organizational commitment is able to strengthen the positive influence between the internal control system on performance. The internal control system is an external factor designed to be implemented by every employee so that organizational goals and objectives can be achieved effectively and efficiently, while organizational commitment is an internal factor within each employee that can affect employee performance. Thus, through the support of an adequate internal control system accompanied by high organizational commitment, the agency will be able to account for all the successes and failures of the implementation of organizational tasks in order to achieve the goals and targets that have been set previously and will be able to improve performance.

This is supported by research conducted by Siregar (2021) that organizational commitment can moderate the relationship between the internal control system on performance. This means that with organizational commitment, the stronger the influence between internal control and performance.

The results of testing the fifth hypothesis regarding accountability can moderate the effect of the quality of information systems on the performance of public organizations, showing the t-count value is greater than t-table ( $3.385 > 1.960$ ). Therefore, the fifth hypothesis in this study is accepted. This shows that Accountability can moderate the influence of the quality of information systems on the performance of public organizations. This shows that accountability strengthens the relationship between the quality of

information systems and the performance of public organizations, which means that the higher the quality of information systems supported by high accountability, the higher the performance of public sector organizations.

The results of this study are in accordance with the grand theory, namely agency theory. Based on the grand theory used, namely agency theory, it can be further deepened that the quality of information systems and accountability is very necessary to overcome the existence of information asymmetry, when one party, both superior and subordinate, who has more or more information knows and tries to take advantage of it to his personal interests. Accountability can create transparency of performance results and the quality of information systems can provide monitoring of the performance of each individual in the organization to continue to work in accordance with organizational rules and goals, so that organizational performance is more optimal. This is confirmed by Melasari (2017) that integrity as personal accountability can moderate information systems on performance. The existence of accountability makes employees able to accept and implement information systems implemented by the government so that their performance increases. Thus, the existence of accountability should be able to strengthen the influence of the quality of information systems on the performance of public sector organizations.

This is supported by research conducted by Mulyani (2017) that accountability as a moderating variable moderates the relationship between the quality of accounting information systems and the performance of public sector organizations. This means that with accountability, the stronger the influence between the quality of the information system and the performance of the public sector.

The results of testing the sixth hypothesis regarding organizational commitment can moderate the effect of information system quality on the performance of public organizations, showing the t-count value is greater than t-table ( $4.280 > 1.960$ ). Therefore, the sixth hypothesis in this study is accepted. This shows that organizational commitment can moderate the effect of the quality of information systems on the performance of public organizations. This shows that organizational commitment strengthens the relationship between the quality of information systems and the performance of public organizations, which means that the higher the quality of information systems supported by high organizational commitment, the higher the performance of public sector organizations.

The results of this study are in accordance with the grand theory, namely agency theory. Based on the grand theory used, namely agency theory, it can be further deepened that the quality of information systems and organizational commitment are needed to overcome the existence of information asymmetry, when one party, both superior and subordinate, who has more or more information knows and tries to take advantage of it for his personal interests. Organizational commitment increases the willingness of employees to work harder to achieve organizational goals and the quality of information systems can provide monitoring of the performance of each individual in the organization to keep working in accordance with organizational rules and goals, so that organizational performance is more optimal. This is confirmed by the opinion of Ikhsan and Ishak (2017) that a high level of organizational commitment will create a positive outlook and employees will try to do their best for the benefit of the organization by increasing the usefulness of information systems to improve performance. So, the existence of organizational commitment should be able to strengthen the influence of the quality of information systems on the performance of public sector organizations.

This is supported by research conducted by Septiningrum et al. (2019), which shows that the accounting information system moderated by organizational commitment has a positive and significant effect on performance. This means that with organizational commitment, the stronger the influence between the quality of information systems and performance.

#### **4. CONCLUSIONS AND SUGGESTIONS**

Based on the results of research and discussion, the following describes some of the conclusions, namely (1) internal control has a positive effect on the performance of public

sector organizations at BPN Buleleng Regency, which is indicated by the t-count value greater than t-table ( $3.422 > 1.960$ ); (2) the quality of information systems has a positive effect on the performance of public sector organizations at BPN Buleleng Regency, which is indicated by the t arithmetic value greater than t table ( $6.174 > 1.960$ ); (3) accountability can moderate the effect of internal control on the performance of public organizations at BPN Buleleng Regency, which is indicated by the t value greater than t table ( $3.871 > 1.960$ ); (4) organizational commitment can moderate the effect of internal control on the performance of public organizations at BPN Buleleng Regency, which is indicated by the t-count value greater than t-table ( $2.397 > 1.960$ ); (5) accountability can moderate the influence of the quality of information systems on the performance of public organizations at BPN Buleleng Regency, which is indicated by the t-count value greater than t-table ( $3.385 > 1.960$ ); (6) organizational commitment can moderate the effect of the quality of information systems on the performance of public organizations at BPN Buleleng Regency, which is indicated by the t value greater than t table ( $4.280 > 1.960$ ).

The suggestion of the results of this study are leader BPN Buleleng Regency needs to pay attention to internal control and the quality of information systems as well as their interaction with accountability and organizational commitment, so that the policies taken can be accountable to the community and work programs are implemented based on applicable laws and regulations. In addition, the leadership can make employees feel comfortable in this organization, so that employees are also responsible for achieving the goals of this organization. This is done to strengthen internal control and the quality of information systems, so that it is expected to improve the organizational performance of BPN Buleleng Regency.

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