

The Role of Organizational Commitment to Improving Public Accountability in Local Government

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Abstract

Accountability to the government is necessary to realize good governance. The goal of this study is to investigate the factors that have an impact on public accountability in local governments. These factors include human resource competence, the quality of financial reporting, and the efficiency of internal control. Organizational commitment is used as a moderating variable. The population of this study is comprised of all 44 entities that are responsible for providing public services within the Pekanbaru Local Government. Respondents in this study were heads of organizations, heads of fields, and heads of sections. The total number of respondents who participated in this study was 145 respondents. Using the PLS Warp analysis, the results of human resource competency, financial report quality, and the effectiveness of the internal control system are obtained, affecting public accountability. Organizational commitment has also been shown to moderate the relationship. This research contributes to the importance of organizational commitment to realizing public accountability in local government.

Keywords: Public Accountability, Competency of Human Resources, Quality of Financial Reports, Effectiveness of Internal Control, Organizational Commitment

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1. Introduction

The issue of accountability to local government has become a concern in society. Accountability is a medium of control for the community over the use of funds, other entrusted assets, the delivery of services, and the impact of policies on society by the government (Fontaine et al., 2022; Alam et al., 2019). the accomplishment of the goals set through a regular accountability medium, and the success or failure of carrying out the organization's mission (Atmaja et al., 2023; Laka & Suprasto, 2020). According to Joannides (2012), accountability is a broad concept that can be applied in various contexts. Accountability is a reflection of compliance with fulfilling personal obligations, of feeling obligated to others, and of providing justification for actions (Orakcı et al., 2020; Hazaea & Zhu, 2022; Aboukhadeer et al., 2023).

The government must answer to the people for how it uses and utilizes shared resources if the public sector is to be held accountable (Aoki, 2020; E. Zhang, 2021; Lee et al., 2019). It is crucial because it is in the public's best interest to be aware of and to accept the facts and figures that will enable them to discuss and decide the fate of their elected representatives (Guasti & Geissel, 2019). This two-way knowledge transfer can help the

government increase stakeholder participation and knowledge sharing while also demonstrating public accountability (J. Zhang et al., 2022; Khatibi et al., 2021). Public accountability is also needed so the government does not manipulate public services to shape its political advantage (Davis & Rhodes, 2020; Thomas, 2021). Therefore, accountability can prevent corruption and abuse of power (García, 2019; Kohler & Dimancesco, 2020).

In Indonesia, the issue of accountability has emerged since bureaucratic reform. One of the efforts made by the government is performance accountability area (Kandou, 2022). The use of the state budget for the best possible public services is related to how government agencies can account for their use of it. Accountability for previous performance is the cutting edge of excellent governance (Roswinna et al., 2022). However, the realization of accountability only sometimes runs smoothly. In 2022, out of 548 local governments in Indonesia, only 3 provincial governments and 2 district/city governments received an A rating (80-90). Meanwhile, as many as 22 government agencies received the BB title (60-70). The rest are still in categories C and D, scoring below 60 (Menpan.go.id, 2022). It shows that most governments still need to be more optimal in realizing public accountability.

A significant amount of investigation has been carried out into the factors that have a role in determining accountability in the public sector. Efficiency in management is frequently the main focus of these studies (Saputra, 2022), budgeting (Mujannah et al., 2019), politics (Barton, 2006 ; Newberry, 2015) and innovation (Christensen & Skærbæk, 2007; Mu & Wang, 2022; Park & Gil-García, 2022; Yuan & Gasco-Hernandez, 2021). More common values and principles among the Nordic nations include democracy, openness, service, and efficiency for public sector accountability (Beshi & Kaur, 2020; Jameel et al., 2019; Mishra & Attri, 2020). According to British tradition, civil servants must be impartial and their relationships with ministers must be built on trust. This presupposed that they were loyal to the minister (Yasmin & Ghafran, 2019; Besson et al., 2023; Girei, 2022). There are three core moral questions that are investigated in the context of Malaysian public administration. These questions include trust, ethical behavior, and sound governance (Zainun et al., 2021; Alam et al., 2019). Accountability mechanisms provide many opportunities to hold public employees (Schmidt & Wood, 2019; Jia et al., 2019)

Among the many aspects, accountability has been the subject of a significant number of research, and these studies have concentrated on the connection between responsibility and human resources competence (Ghanem & Castelli, 2019; Dewi et al., 2019), the quality of financial reports (Syahputra & Saraswati, 2020 ; Dewi et al., 2019), and internal control system (Dewi et al., 2019; Hardiningsih et al., 2020). One of the factors that helps ensure the successful implementation of accountability in the government is the level of skill possessed by its human resources (Nani & Ali, 2020). Competent employees can carry out their duties and responsibilities, which impacts public accountability. However, research by Widyatama and colleagues (2017) suggest that the competency of human resources does not influence accountability. The quality of financial reports reveals the normative measures that need to be fulfilled in accounting information in order for it to accomplish its goals. Quality financial reports show accountability for the public resources used. A study Syahputra & Saraswati (2020) and Dewi et al (2019) shows that the quality of financial reports can increase accountability. However, Sari et al. (2017) show that the quality of the presentation of financial statements does not affect accountability. In addition, research has investigated that the internal control system is essential in realizing accountability. Research conducted by Alam et al. (2019), Saputra (2022), and Hardiningsih et al. (2020), for instance, demonstrates that the internal control system has an effect on responsibility. However, research carried out by Heroes et al. (2020) demonstrates that the efficiency of an organization's internal control does not influence responsibility.

The contradictory findings demonstrate that different factors either promote or undermine public accountability. This study uses organizational commitment as a motivational variable. Organizational commitment can influence employee performance because organizational commitment is a solid internal factor (inner side) in individuals and causes individuals to strive hard to achieve organizational goals (Ridwan et al., 2020). A commitment is needed in carrying out the operations of an organization/government. Organizational commitment is created to support the values and plans to be achieved by an organization (Cherif, 2020). For local governments to effectively achieve their stated goals, vision, and mission, they must foster an environment where all employees feel valued, respected, and accountable (Rohim & Budhiasa, 2019). This study builds on previous research by analyzing how factors such as human resource competency, the accuracy of financial reports, and internal control mechanisms affect public accountability. Organizational moderation is another area of study in this study.

2. Literature Review

This study uses a stewardship theory approach (Donaldson & Davis, 1991). Organizational goals are prioritized over personal ones in stewardship theory-illustrated managerial scenarios. This theory assumes a strong relationship between organizational satisfaction and success. In this theory, the government acts as a servant and

has no desire to fulfill personal interests. However, prioritizing meeting the community's needs, also known as the principle, avoids conflicts of interest between the stewards and the community who carry out the executive functions of the organization.

To realize public accountability, the government as a steward requires support such as the use of competent human resources (Dewi et al., 2019; Heslina & Syahrini, 2021), quality financial reports (Setiyawati, 2020; Atmadja & Saputra, 2018), as well as an internal control that oversees the management of public funds (Li, 2020).

This research also makes use of the attribution theory that was developed by Heider (1958). According to this idea, a person's conduct is determined by a confluence of factors that are located within them. These namely factors originate from a person's self and external parties. These, namely, elements create outside a person's self (Spitzberg & Manusov, 2021). Commitment to an organization is a force within individuals that can impact the behavior of those individuals.. Organizational commitment can increase the individual ability to produce work, such as creating quality financial reports and implementing more effective internal controls.

2.1 Hypothesis Development

2.1.1 The Influence of Human Resource Competence on Public Accountability

The ability of a person or individual to carry out its tasks or authority in order to achieve goals in an effective and efficient manner is what is referred to as human resource competency (HRC) (Jumady & Lilla, 2021)—competence is related to the personal aspects of the person concerned. Personal characteristics such as drives, values, attitudes, expertise, and knowledge are examples (Moradi et al., 2020; Omar et al., 2020). Owned competence will direct a person's behavior, resulting in performance (Mulang, 2021; Prayetno & Ali, 2020). According to Cernuşca and Dima (2007), an organization's productivity is directly proportional to the quality of its human resources. Someone with high competence is highly responsible for the work entrusted to them. They work better and are reliable, too (Maryani et al., 2021; Jose et al., 2021).

According to stewardship theory (Donaldson & Davis, 1991), the accountability process will involve competent resources if the organization is responsible to the public. Accountability reports will be more accurate if prepared by capable resources (Dewi et al., 2019; Heslina & Syahrini, 2021). The research results also prove that human resource competence influences accountability (Sumaryati et al., 2020; Budiana et al., 2019; Susanti et al., 2022). From the opinion above, the researcher proposes the following hypothesis

H1: Human Resource Competence Has a Positive Impact on Public Accountability.

2.1.2 The Influence of the Quality of Financial Statements on Public Accountability

Quality financial reports are considered to exist if and only if accounting standards are established. Financial statement features, such as truthfulness in presentation, are testable and conducive to the demands of financial statement users. It is used as a reference in increasing public accountability (Putri et al., 2023)

Quality financial reporting demonstrates the extent to which the government is serious about holding itself accountable for its spending. Quality financial reports provide information about what people's money is for, and this reduces the occurrence of misappropriation of public funds (Hashim et al., 2020; Tawiah, 2023). Furthermore, the government has a responsibility to the public for how it spends public money, as stewardship theory (Donaldson & Davis, 1991) explains. How transparent the government is as a steward can be gauged by the accuracy of its financial reporting. Results from studies (Setiyawati, 2020; Atmadja & Saputra, 2018) corroborate the idea that financial report quality has an effect on culpability. From the opinion above, the researcher proposes the following hypothesis.

H2: The Quality of Financial Reports positively impacts Public Accountability.

2.1.3 The Influence of Internal Control Effectiveness on Public Accountability

Internal control's primary function is to ensure that the process of execution is carried out in accordance with the plan and to take corrective action in the event that there are deviations from the plan, and so that the resulting objectives follow the procedures that have been set (Hazaea & Zhu, 2022). The effectiveness of internal control is under executive power and is carried out to ensure that strategies are adequately executed to achieve objectives (Septariani & Asoka, 2021).

The efficacy of internal control is a form of control over government activities and owned resources that aims to instill confidence in the organization's effectiveness and efficiency as well as create accountability (Li, 2020). Effective internal control ensures that the reports produced are valid and assets are not misused. It impacts accountability to the community as the owner of the funds. Internal control activity is also supported by stewardship theory. As a steward, the government must ensure that the reports produced are accountable. Research Purba et al (2021), Artini & Putra (2020), Alam et al. (2019), Saputra (2022) and Hardiningsih et al (2020) shows that the effectiveness of internal control affects accountability.

H3: Internal Control Effectiveness has a positive impact on public accountability.

2.1.4 Moderation of Organizational Commitment on the relationship between Human Resources competence and Public Accountability

Previous research has demonstrated that the effect of human resource competency on responsibility is unpredictable; this new study expands on those findings to suggest a method for controlling organizational commitment. An employee's level of organizational commitment can be defined as the extent to which he or she supports the organization, values its mission, and plans to remain a member (Al-Jabari & Ghazzawi, 2019). High individual competence will not only manifest their accountability. Competence must also be supported by their commitment to realizing responsibility in the organization where they are. High organizational commitment will encourage individuals to increase their capabilities to achieve organizational goals (Ahmed, 2019; Qing et al., 2020). They will also be able to achieve high performance and demonstrate strong dedication and support in achieving organizational goals (Hendri, 2019). Commitment is needed to encourage individuals to explore their potential so that they can carry out work responsibly. According to attribution theory, organizational commitment is an ability that resides within a person and can influence their behavior (Spitzberg & Manusov, 2021). Commitment to being better will motivate individuals to improve their abilities. For the government, the commitment of government officials is needed to ensure the sustainability and progress of the institution. It is due to the commitment to increase the organization's competitiveness, which requires its members' commitment. Commitment can improve intellectual and professionalism so that it will create better accountability. On the basis of the explanation that was just presented, we propose the following hypothesis:

H4: Organizational Commitment moderated the Relationship between Human Resource Competence and Public Accountability.

2.1.5 The Influence of Organizational Commitment moderated the Relationship between Quality of Financial Statements and Public Accountability

Meyer and Allen stated that employee commitment to an institution or organization was born from an obligation, need, and inner desire to maintain and maintain the relationship (Jaros, 2007). The organization has a responsibility to provide reliable financial reporting. Organizational commitment is required to present quality financial reports (Nugroho & Setyowati, 2019). Employees who commit are needed in the local government environment to optimize the presentation of good information, especially in making quality financial reports (Dewi et al., 2019). It's crucial to find someone with a high level of devotion since that's what drives staff to give their all and generate high-quality financial reports that have a minimal effect on public accountability. In line with attribution theory, organizational commitment can improve individual abilities. Strong organizational commitment encourages individuals to produce quality work (Ridwan et al., 2020). The attribution theory, which claims that a person's behavior is determined by a number of factors within that individual, would also agree with this. Commitment is an inner strength that can drive the achievement of work results, including presenting quality financial reports. The following is the hypothesis that will be tested in this investigation based on this description:

H5: Organizational Commitment Strengthens the Relationship between Quality of Financial Statements and Public Accountability.

2.1.6 The Influence of Organizational Commitment to moderated the Relationship between Internal Control Effectiveness and Public Accountability

The primary objective of internal control is to safeguard the organization's resources. The internal control system is the responsibility of management. Therefore, the control environment depends on how managerial it is to create an atmosphere and related impression (Ligonie, 2021). Organizational commitment from every individual in the organization is needed to realize the goals of internal control. In government, ensuring internal control can work effectively requires government officials' commitment. It also promotes better accountability. According to the theory of attribution (Heider, 1958), the government will be responsible to the people. Organizational commitment encourages the achievement of better supervision so that accountability will also improve (Ribeiro et al., 2020). Based on the explanation above, the hypothesis proposed is:

H6: organizational commitment moderated the relationship between effectiveness of internal control and public accountability.

3. Research Methods

In this particular research, the population consisted of all 44 organizations that are under the jurisdiction of the Pekanbaru government. The sampling technique is purposive sampling with the criteria of offices, agencies and offices. Respondents in this study were District head, heads of regional apparatus organizations, secretaries, Regional Assistant, heads of departments. There were a total of 200 questionnaires handed out, and 145 of them were filled out and returned. Utilizing Google Forms as the tool for the distribution of questionnaires was the method that was used to collect the data. The dependent variables, independent variables, and moderating variables in the measurement of variables may all be found in Table 1.

Table 1. Operational Definition of Research Variables

Research variable	Indicator	Scale
<p>Public Accountability (Y)</p> <p>The obligation of agents (government) to manage resources and report and disclose to their mandate givers any and all activities and activities related to the use of public resources is what we mean when we talk about public accountability (Mardiasmo, 2004)</p>	<ol style="list-style-type: none"> 1. Legal Accountability and Honesty 2. Managerial Accountability 3. Program Accountability 4. Policy Accountability 5. Financial Accountability (Mahmudi, 2007) 	Ordinal
<p>Organizational Commitment (Z)</p> <p>Organizational commitment is the desire of members of the organization to be willing to work hard, care, be proud of the organization and feel happy at work to achieve organizational goals. (Robbins & Judge, 2015)</p>	<ol style="list-style-type: none"> 1. Willingness to work hard. 2. The similarity of employee and organizational values 3. Pride of organization. 4. Care for the organization. 5. The employee is happy. (Grace & Khadijatul, 2022) 	Ordinal
<p>Human resource competency (X1)</p> <p>Competence is knowledge of the work owned by employees. It increases their ability to perform a job properly and has advantages based on knowledge, skills, and attitudes. (Spencer & Spencer, 1993)</p>	<ol style="list-style-type: none"> 1. Knowledge of work 2. A desire to learn more and learn more effectively 3. Achieve a level of technical mastery commensurate with the line of work 4. Capability of recognizing problematic situations 5. Having the ability to find answers to difficulties 6. Initiative helps colleagues 7. Friendliness and courtesy (Fitriah, 2019) 	Ordinal
<p>Quality of Financial Statements (X2)</p> <p>The thoroughness and accuracy of financial reports is the end product of multiple steps taken throughout the reporting period (Government Regulation No. 71 of 2010)</p>	<ol style="list-style-type: none"> 1. Relevant 2. Reliable 3. Compared 4. Understandable (Abdurrahim et al., 2019) 	Ordinal
<p>Internal control effectiveness (X3)</p> <p>In order to ensure the entity's goals in terms of accurate financial reporting, efficient operations, and adherence to regulations are met, the board of directors, management, and other employees of the entity all contribute to the development and maintenance of an effective system of internal control (Arens, 2006)</p>	<ol style="list-style-type: none"> 1. Control Environment 2. Risk assessment 3. Information and communication 4. Control activity 5. Monitoring activity (Gustina, 2021) 	Ordinal

This research made use of Structural Equation Modeling (SEM) based on Partial Least Square (PLS) implemented in the WarpPLS.7.0 software for data processing. WarpPLS analysis consists of the following stages: The second stage entails developing an outside model for measuring progress. The researcher now elaborates on the nature of the connection between latent constructs and their respective indicators. Creating a structural model (or "inner model") is the next step. The researcher now creates a theoretical framework detailing the interdependencies between the variables. Evaluating the model, often known as "determining the Goodness of Fit," entails looking at the measurement model and the structural model. The last part is interpreting the results of the tests of hypotheses.

4. Research Results And Discussion

This research has distributed 200 questionnaires to respondents in Pekanbaru City Government. The amount of data that can be collected and processed is 145 questionnaires.

4.1 Results of Measurement Model Evaluation Analysis

In order to ensure validity and reliability, a measuring model has been developed. Convergent validity and discriminant validity are the two components of validity testing. Convergent validity testing uses loading factors and Average Variance Extract (AVE). Convergent validity is fulfilled with a factor loading value and AVE > 0.5 (Hair et al., 2010). The convergent validity test can be seen in Table 3.

Table 3. Validity and Reliability Test Results

Indicator	Factor Loading	AVE	Cronbach alpha	Composite Reliability
Public Accountability	0.784	0.665	0.973	0.975
	0.805			
	0.837			
	0.747			
	0.704			
	0.766			
	0.873			
	0.787			
	0.815			
	0.857			
	0.854			
	0.876			
	0.749			
	0.872			
	0.804			
0.843				
0.770				
0.855				
0.876				
0.801				
Organizational Commitment	0.903	0.736	0.970	0.973
	0.827			
	0.878			
	0.863			
	0.812			
	0.877			
	0.809			
	0.809			
	0.851			
	0.887			
	0.898			
0.881				
0.848				
Human Resource Competence	0.796	0.766	0.949	0.958
	0.881			
	0.869			
	0.915			
Quality of Financial Statement	0.887	0.763	0.955	0.963
	0.914			
	0.860			
	0.847			
	0.862			
	0.890			
	0.884			
	0.907			
	0.868			
	0.868			
0.859				

Indicator	Factor Loading	AVE	Cronbach alpha	Composite Reliability
Internal control effectiveness	0.839	0.710	0.963	0.967
	0.834			
	0.800			
	0.824			
	0.856			
	0.846			
	0.864			
	0.861			
	0.889			
	0.815			
	0.829			
0.855				

Public accountability factors, organizational commitment, human resource competence, financial report quality, and internal control effectiveness all have loading factor values over 0.5 and AVE values above 0.5 after being dropped, as shown in Table 3. This research shows that the indicators used have met the requirements of the convergent validity test. The next stage is testing discriminant validity. Discriminant validity testing uses the correlation between latent variables compared to the square root of AVE. Discriminant validity is fulfilled if the correlation between the latent variables is higher than the AVE square root (Fornell & Larcker, 1981). The correlation between latent variables can be seen in Table 4.

Table 4. Correlation between Latent Variable AVE Square Root Value

	AkPubli	commitment	KSDM	KLK	EPI
AkPubli	0.815	0.412	0.525	0.541	0.687
commitment	0.412	0.858	0.401	0.521	0.470
KSDM	0.525	0.401	0.875	0.662	0.722
KPLK	0.541	0.521	0.662	0.873	0.693
EPI	0.687	0.470	0.722	0.693	0.843

Table 4 shows that the AVE square root on the diagonal line has a higher value than the correlation between other variables. Public accountability has a fair root value of AVE 0.815, more significant than its correlation with organizational commitment 0.412, HR competence 0.525, quality of financial reports 0.541, and effectiveness of internal control 0.687. The AVE square root of organizational commitment is 0.858, greater than the correlation with public accountability 0.412, HR competence 0.401, quality of financial reports 0.521, and internal control system effectiveness 0.470. The AVE square root of HR competence is 0.875, greater than the correlation with the effectiveness of internal control 0.722, public accountability 0.525, organizational commitment 0.401, and quality of financial reports 0.662. The AVE square root of the quality of financial statements is 0.873, greater than the correlation with internal control effectiveness of 0.693, public accountability 0.541, organizational commitment 0.521, and HR competence 0.662. The AVE square root of internal control effectiveness is 0.843, greater than its correlation with public accountability 0.687, organizational commitment 0.470, HR competency 0.722, and financial report quality 0.693. It can be concluded that discriminant validity is fulfilled.

Furthermore, the reliability test shows that the value of cronbach alpha and composite reliability is above 0.7. This indicates good reliability (Hair et al., 2010)

4.2 Results of Measurement Model Evaluation Analysis

Testing the inner model begins with trying the model fit and quality index, which can be seen in Table 5

Table 5. Model Fit and Quality Indexes

	Mark	Criteria
Average path coefficient (APC)	0.244, P<0.001	< 0.05
Average R-squared (ARS)	0.716, P<0.001	< 0.05
Average adjusted R-squared (AARS)	0.691, P<0.001	
Average block VIF (AVIF)	3.134	acceptable if ≤ 5, ideally ≤ 3.3
Tenenhaus GoF (GoF)	0.588	small ≥ 0.1, medium ≥ 0.25, large ≥ 0.36
Average path coefficient (APC)	0.244, P<0.001	< 0.05
Average R-squared (ARS)	0.716, P<0.001	< 0.05

Table 5 shows that the average route coefficient is 0.244 with a significance level of 0.001, the average R-squared is 0.716 with a significance level of 0.001, and the average adjusted R-squared is 0.691 with a

significance level of 0.001. Then, the tenenhaus goodness of fit value was $0.588 > 0.36$, and the average variance inflation factor (AVIF) value was 3.314, indicating that the model has considerable predictive power. The average R-squared (ARS) is 0.716, $P < 0.001$. These indices mean no causality problem in the model (Sholihin & Ratmono, 2013).

4.3 Hypothesis testing

The p value displayed in the table of path coefficients, p-values, standard errors, and effect sizes for path coefficients can be used to infer the presence of a causal association in SEM-PLS conducted with WarpPLS 7.0.

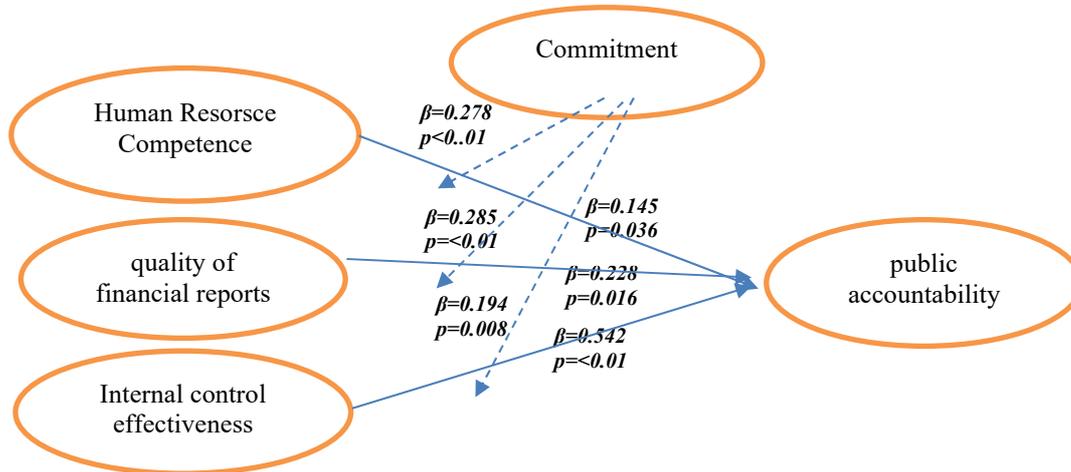


Figure 1. Structural Equation Model

Table 6. Hypothesis Testing Results

No.	Description	P Value	coefficient	Hypothesis
1	Human Resources Competency → Public Accountability	0.036	0.145	Supported
2	Quality of Financial Statements → Public Accountability	0.016	0.228	Supported
3	Internal Control Effectiveness → Public Accountability	<0.001	0.542	Supported
4	Competency of Human Resources → Kom*HRC → Public Accountability	<0.001	0.278	Supported
5	Quality of Financial Statements → Comp*QF → Public Accountability	<0.001	0.285	Supported
6	Internal Control Effectiveness → Comp*ICE → Public Accountability	0.008	0.194	Supported

Based on Table 6 above, it can be concluded that:

1. The effect of human resource competence on public accountability is significant, with a coefficient value of 0.145, and p-value < 0.036 , indicating an influence between human resource competence and public accountability. Thus, in this study, it is stated that "there is an influence between human resource competence on public accountability" This shows that H1 is supported.
2. The effect of the quality of financial reports on public accountability is significant, with a coefficient value of 0.288, a p-value 0.016, which indicates an influence between the quality of financial reports and public accountability. Thus this study states that "the quality of financial reports affects public accountability," This shows that H2 is supported.
3. There is a correlation between how well internal controls work and how accountable the government is to the public; this correlation has a coefficient value of 0.542 and a p-value of less than 0.001. Thus, this study which states "the effectiveness of internal control on public accountability," shows that H3 is supported.
4. Coefficient value of 0.278, p-value 0.001, indicating a substantial influence of organizational commitment in moderating human resource competency on public accountability. That is why "organizational

- commitment moderates the influence of human resource competence on public accountability," as stated in this research. Evidence indicating H4 is well-supported.
5. With a coefficient value of 0.285 and a p-value of 0.001, it is clear that organizational commitment has a significant effect on reducing the correlation between the quality of financial reports and public accountability. This study concludes that "organizational commitment moderates the effect of the quality of financial reports on public accountability," This lends credence to Hypothesis 5.
 6. Coefficient value of 0.194 and p-value of 0.008 for the effect of organizational commitment in moderating the effect of internal control on public accountability are statistically significant indicators of the influence of organizational commitment in moderating the effect of internal control on public accountability. As a result, "organizational commitment moderates the influence of internal control on public accountability," as stated in this research. That H6 is supported by this evidence.

4.4 Discussion

4.4.1 The Effect of Human Resource Competence on Public Accountability

The investigation demonstrates that competent human resources have a beneficial effect on government transparency and accountability. This research indicates that more competent human resources lead to better public accountability. The average respondent's answers to human resource competence suggest that the employee's understanding is good enough. Human resource directors' abilities have a major and beneficial impact on government transparency and accountability, where someone's ability to take responsibility for their work depends on their level of knowledge, willingness to learn, expertise, problem identification skills, initiative, friendliness, and politeness in the workplace.

Support opinion (Cernuşca & Dima, 2007) (Maryani et al., 2021) (Jose et al., 2021). The competencies possessed by human resources in organizations determine the results of their work; someone with high competence has an increased responsibility for the work entrusted to them. The results of this study also support the stewardship theory (Donaldson & Davis, 1991) that the organization is responsible to the public, then the accountability process will involve competent resources. Accountability reports will be more accurate if prepared by talented resources. This study's findings on the relationship between human resource competency and accountability are consistent with those of other studies by Sumaryati et al. (2020), Budiyanita et al. (2019) and Susanti et al. (2022).

4.4.2 The Influence of the Quality of Financial Statements on Public Accountability

The analysis's findings suggest that the credibility of financial disclosures increases public oversight. That means the public will hold businesses more accountable if financial reports are of a higher standard. Following Hashim et al (2020) and Tawiah (2023) that the presentation of quality financial reports shows how well accountability for the use of resources used by the government. Quality financial reports provide information about what people's money is for, and this reduces the occurrence of misappropriation of public funds. The results of this research support the research Setiyawati (2020) and Atmadja & Saputra (2018) that the quality of financial reports affects accountability

Pekanbaru city government financial report data for 2021 shows that the government has won an unqualified opinion. Research indicates that the financial statements have been prepared according to established accounting standards and follow the criteria for quality financial reports. It is also positively correlated with the value of accountability, which achieves a reasonably good predicate in category B (60-70).

This research also lends credence to the stewardship theory (Donaldson & Davis, 1991), which asserts that the steward, in this case the government, is accountable to the community for how it utilizes public funds. The stewardship theory is supported by this research. The quality of the financial reports determines how good the government's accountability as a steward is.

4.4.3 Effect of Internal Control Effectiveness on Public Accountability

According to the findings of this study, the efficiency of internal controls has a considerable impact on the level of public accountability. The success of an organization's internal control system is one of the most important factors in obtaining public accountability. It means that the more effective the internal management of a government, the better the resulting public accountability.

This finding supports Li (2020) that explain internal control effectiveness is a form of control over government activities and owned resources that aims to gain confidence in organizational effectiveness and efficiency as well as a form of local government obedience. Accountability will be established as a result of how well internal controls work. These findings are consistent with those found in Purba et al. (2021), Artini & Putra (2020), Alam et al. (2019), and Saputra (2022), which indicate that the efficiency of internal control has an effect on responsibility.

Until 2021 the maturity value of the internal control system in the Pekanbaru city government has not shown a sufficient level. Maturity of internal control at level 4 has implemented effective internal control; each personnel implementing the activity always controls the action in achieving the movement's goals and the

organization's purposes—formal and documented evaluation. However, most evaluations are done manually. This research also aligns with accountability, which still gets a B score. It means that internal control, which is still not optimal, also affects accountability. Additionally, the findings of this research provide credence to the stewardship idea (Donaldson & Davis, 1991). A supervision over the allocation of public monies that is administered by the government is called an internal control. As a result, having an efficient internal control system will encourage the establishment of public accountability.

4.4.4 Influence Organizational Commitment to Strengthening Human Resource Competence toward Public Accountability

According to the results of this research, organizational commitment has a sizeable impact on the relationship between human resource competency and public responsibility. In line with Ahmed, (2019) and Qing et al (2020), high organizational commitment will encourage individuals to increase their capabilities to achieve organizational goals. High organizational commitment encourages individuals to explore their potential so that they can carry out work responsibly.

This research supports the attribution theory (Heider, 1958) that organizational commitment is an ability within a person that can influence their behavior (Spitzberg & Manusov, 2021). Commitment to being better will motivate individuals to improve their abilities. For the government, the commitment of government officials is needed to ensure the sustainability and progress of the institution. It is due to the commitment to increase the organization's competitiveness, which requires the commitment of its members. Commitment can improve intellectual and professionalism so that it will create better accountability.

4.4.5 The Effect of Organizational Commitment in Strengthening the Quality of Financial Reports on Public Accountability

According to the findings of this study, organizational commitment has a substantial impact on the degree to which the quality of financial reporting influences public accountability. According to the findings of this research, an organization's dedication to its mission can improve the impact that the quality of its financial statements has on its level of public accountability. It means that an employee with exemplary organizational commitment can produce good-quality financial reports, thereby increasing public accountability.

Support opinion (Nugroho & Setyowati, 2019) that organizational commitment is needed to present quality financial reports. This research also supports Dewi et al (2019) that committed employees will optimize the presentation of good information, especially in making quality financial reports. The better expression of financial statements will impact increasing public accountability. In this case, users of information in financial statements will obtain quality information. It has been demonstrated that a high level of individual dedication in the administration of Pekanbaru is necessary to improve the quality of the presentation of financial reports in order to have an effect on accountability. This study supports the theory of attribution theory (Heider, 1958) that commitment is one of the internal factors that can cause a person to do a better job.

4.4.6 The Effect of Organizational Commitment in Strengthening the Effectiveness of Internal Control on Public Accountability

According to the results of this research, organizational commitment acts as a moderating factor in the effect that internal controls have on the level of public accountability. The results of this study found that organizational commitment can strengthen the influence of the effectiveness of internal control with public accountability. It means that an employee with a high commitment can implement internal control effectively, which can increase public accountability.

The executive, which includes both central and regional governments, has the ability to make decisions that affect the efficiency of internal controls. It is carried out in order to guarantee that the strategy is carried out in the correct manner in order to achieve the goals. On the other hand, the audit is carried out by an organization that is both competent and independent in order to determine whether or not the executive's performance meets the requirements that were established. That this is the case has been established. According to Government Regulation Number 60 of 2008 pertaining to the system, in order to achieve effective, efficient, transparent, and accountable state financial management, ministers/heads of institutions, governors, and regents/mayors are required to exercise control over the administration of government activities. This regulation was enacted in order to achieve effective, efficient, transparent, and accountable state financial management. This regulation was issued in relation to the system.

The research results support the opinion (Ligonie, 2021), which states that control depends on how managers can implement the internal control system. Effective implementation of internal control also depends on the organizational commitment of each individual in government.

In the Pekanbaru city government, internal control must still show optimal maturity. However, the commitment to create better internal control can increase accountability. Following the theory of attribution (Heider, 1958) and stewardship (Donaldson & Davis, 1991), the government will act in the interest of society.

Organizational commitment encourages the achievement of better supervision so that accountability will also be better (Ribeiro et al., 2020)

5. Conclusion

According to the aims of the research, public accountability is impacted by three factors: the competency of human resources; the quality of financial reports; and the efficacy of internal controls. Commitment from an organization can amplify the impact that factors such as human resource competence, the quality of financial reports, and the efficiency of internal controls have on public accountability.

This study has a number of shortcomings, including the fact that the findings cannot be extrapolated outside the Pekanbaru City area. Therefore it becomes an opportunity for further research to examine a wider area. Based on several previous studies, other variables can affect public accountability, including planning and control factors and performance audits. These additional variables can be used to add variables in subsequent analyses.

This research lends empirical evidence to the theory that is discussed in public accountability. The concept of stewardship refers to a situation in which managers, in their capacity as stewards, concentrate more on the interests of the group as a whole or the objectives of the organization, rather than their own personal aims. This study also supports the attribution theory that individual internal factors can encourage individuals to improve their capabilities and produce better jobs. Practically this research contributes to the government in increasing accountability. Organizational commitment is needed to realize accountability to local government. Therefore the government needs to increase the commitment of the apparatus in various ways, for example, through proper communication and giving awards for the achievements produced

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