

## THE EFFECT OF PUBLIC ACCOUNTABILITY AND MANAGEMENT CONTROL SYSTEMS ON ORGANIZATIONAL PERFORMANCE WITH ORGANIZATIONAL CULTURE AS A MODERATION VARIABLE

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**Abstract:** Every organization will try to realize the goals that have been set previously. This study aims to examine: (1) the effect of public accountability on organizational performance, (2) the effect of management control systems on organizational performance, (3) the effect of public accountability on organizational performance through organizational culture as a moderating variable, (4) the influence of management control systems on organizational performance through organizational culture as moderation. This type of research is descriptive quantitative research using multiple linear regression. Data collection techniques using questionnaires and sampling techniques using purposive sampling with 60 respondents based on certain criteria, with positions as head of sub-section (head of sub-section) and executor (staff) at the Regional Secretariat of South Tangerang City. The research was conducted in 2020, with the following research results: (1) Public accountability has a positive and significant effect on organizational performance. (2) The management control system has a positive and significant effect on organizational performance. (3) Organizational culture moderates the relationship between public accountability and organizational performance and (4) Organizational culture moderates the relationship between management control systems and organizational performance. The implication of the research result is that public accountability, management control system and organizational culture have an important role in improving organizational performance. Therefore, these three variables need attention so that they can be maintained.

**Keywords:** Organizational performance, public accountability, management control system, organizational culture

### INTRODUCTION

Every activity in the organization tries to realize the planned goals. In the implementation of the organization must work effectively and efficiently, so it takes a strategy that serves as a guide for organizational achievement. All parties involved in the organization must work well in

order to achieve the predetermined common goals.

Organizational performance is a result achieved by the organization in fulfilling its obligations according to certain criteria that apply to a particular task and function. Good organizational performance will definitely result in good activities and have more usability. The

benchmark of an organization is said to be good if it is able to fulfill all the tasks and functions that have been regulated. One of the important tools to support optimal organizational performance of a local government agency is public accountability. Public accountability is an obligation to manage resources, report, and disclose all activities and activities related to the use of public resources to the party giving the mandate/public. Public accountability also means the obligation to be responsible for what has been done or not done. This can help the leadership of local government agencies to provide assessments in the context of decision making in order to improve organizational performance.

The management control system is a tool to create cooperation, both collectively and individually and becomes a channel for various efforts and efforts made to achieve the specific goals of a local government agency. Leadership sets goals, designs and implements control mechanisms, monitors and evaluates controls. Thus the performance of organizations in local government agencies plays an important role for achievement goals. In reality, it is often found that a local government agency has a good management control system guideline, but it is not implemented properly, so that the designed management control does not make a positive contribution to local government agencies.

The importance of a performance is needed to assess how far the organization can implement its vision and mission so that organizational goals can be realized. A good organizational culture needs to be applied to all parties within the organization, because organizational culture cannot be separated from organizational strategy, including the vision and mission of the organization itself and is one of the important factors in implementing strategy in improving organizational performance. The relationship between public accountability and management control systems on organizational performance with organizational culture as a moderating variable is closely related. as leaders

of local government agencies will uphold organizational culture as an effort to increase local government participation in the process of realizing the vision and mission of the organization,

The regional secretariat is an auxiliary element of the regional government led by a regional secretary. The task of a regional secretary is to assist regional heads in realizing the vision and mission which is the main goal in his reign. Likewise with the duties and functions of the South Tangerang City Regional Secretariat, based on South Tangerang Mayor Regulation No. 46 of 2016 concerning Regional Apparatus Organizations, the South Tangerang City Regional Secretariat has the task of assisting the Mayor in formulating policies and coordinating regional apparatus. In carrying out these tasks, the Regional Secretariat of South Tangerang City has the following functions: (a) Coordinating the preparation of regional policies, (b) Monitoring and evaluating the implementation of regional policies. (c) Coordinating the implementation of the tasks of regional apparatus organizations. (d) Administrative services and development of state civil apparatus in local governments. (e) Preparation and formulation of periodic performance reports to the Mayor.

Based on the duties and functions of the South Tangerang City Regional Secretariat described above, the South Tangerang City Regional Secretariat has a very important role to realize the goals that have been planned by the regional leadership in this case the Mayor. Judging from the Performance Accountability Report of the South Tangerang City Regional Secretariat in 2019, the main problems faced by the South Tangerang City Regional Secretariat based on their duties and functions include:

1. Regional policy  
The policies produced by local governments have not been fully effective because the level of implementation of regional policies carried out by regional officials is still not optimal.

2. Performance accountability

Accountability for the performance of regional apparatus is important, where every government agency in this case all regional apparatus in South Tangerang City must have results-oriented performance and provide optimal benefits for the community. This issue is strategic for the Regional Secretariat because the function of coordinating the implementation of organizational functions of regional apparatus is the task of the Regional Secretariat, so that the optimal performance of regional apparatus organizations will be an indicator of the performance of the Regional Secretariat.

3. Paradigm of the apparatus as a public servant

The emergence of the new public service paradigm, which places the apparatus as a servant for the community, has changed the orientation of government services to become community-oriented. This has implications for the performance of government administration, placing community service satisfaction as an indicator of the success of government officials and agencies. This paradigm shift has become a strategic issue because it has not been fully understood by the State Civil Apparatus (ASN) and the community in South Tangerang City.

4. Apparatus competence

The State Civil Apparatus (ASN) is an important actor in the administration of government, so to realize optimal performance, it is necessary to have competent State Civil Apparatus (ASN) in their field of duty. The low work culture of the state civil apparatus has become a growing issue in various central and local government agencies.

Based on the problem The problem that is being faced by the Regional Secretariat of South Tangerang City is regarding

organizational performance, then the problem of regional policy is related to the management control system that is applied, because coordinating the preparation of regional policies is a task that must be completed and is the final goal of the establishment of the South Tangerang City Regional Secretariat. The management control system functions for the purpose of the organization to be achieved, then problems regarding regional policies can be influenced by the management control system and affect the organizational performance of the Regional Secretariat of South Tangerang City.

The problem of performance accountability is related to the applied public accountability, where the problem is Performance accountability is due to the lack of results-oriented performance and provides optimal benefits for the community. Likewise with the function of public accountability, namely requiring results-oriented and accountable performance, so that performance accountability issues can be influenced by public accountability and affect the organizational performance of the South Tangerang City Regional Secretariat. The problem of the paradigm of the apparatus as a public service and the competence of the apparatus is related to the organizational culture that is applied, where the problem is caused by the weak work culture that is applied, so that the problem occurs. Organizational culture serves to provide norms and support to all members of the organization to work according to what has been expected.

Many researches on the effect of public accountability on organizational performance have been carried out, including research conducted by Puspayani (2019), Pandeni, Sujana, & Sinarwati (2017), and Indarwati (2017) all three obtained the results that public accountability had a significant effect on organizational performance. However, it is different from the research conducted by Rahayuni (2013) which found that public accountability has no effect on organizational performance. Then research on the influence of

management control systems on organizational performance has been widely carried out including research conducted by Suntoro (2017), Ningrum, Sari & Susilatri (2017), and Sandanafu & Tjokro (2017) all three obtained the results that the management control system had a significant effect on organizational performance. However, it is different from the research conducted by Anjami & Yaya (2016) which obtained the results that the management control system has no effect on performance. And research that uses organizational culture as a moderating variable has been widely carried out including research conducted by Permadi (2018), Rusmita & Badera (2018), Sucitrawati & Sari (2017), and Novatama (2019), all of which have the result that organizational culture is a moderating variable. has moderated the independent variable on the dependent variable. However, it is different from the research conducted by Mardiansyah (2018) which found that organizational culture was not a moderating variable. However, it is different from the research conducted by Anjami & Yaya (2016) which obtained the results that the management control system has no effect on performance. And research that uses organizational culture as a moderating variable has been widely carried out including research conducted by Permadi (2018), Rusmita & Badera (2018), Sucitrawati & Sari (2017), and Novatama (2019), all of which have the result that organizational culture is a moderating variable. has moderated the independent variable on the dependent variable. However, it is different from the research conducted by Mardiansyah (2018) which found that organizational culture was not a moderating variable. However, it is different from the research conducted by Anjami & Yaya (2016) which obtained the results that the management control system has no effect on performance. And research that uses organizational culture as a moderating variable has been widely carried out including research conducted by Permadi (2018), Rusmita & Badera (2018), Sucitrawati & Sari (2017), and Novatama (2019), all of which

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The formulation of the research problem is (a) How is the effect of public accountability on

organizational performance. (b) How is the influence of the management control system on organizational performance. (c) Does organizational culture moderate public accountability on organizational performance, and (d) Does organizational culture moderate the management control system on organizational performance. Furthermore, the purpose of this study is (a) to determine the effect of public accountability on organizational performance. (b) to determine the effect of the management control system on organizational performance. (c) to determine the effect of public accountability on organizational performance with organizational culture as a moderating variable.

### **Contingency Theory**

Islam and Hu (2012) say that contingency theory is an approach to describe organizational behavior as an explanation given for contingent factors such as technology, culture and the external environment that affect the design and functioning of the organization. Thus, it can be said that the underlying assumption of contingency theory is that there is no one type of organizational structure that is the same for all organizations. On the other hand, organizational effectiveness depends on the type of technology, the environment around the organization, the size of the organization, the features of the organizational structure, and its information system. The contingency theory becomes the grand theory in this study. The aim of the researcher using the contingency approach is to identify various contingent variables that affect organizational performance. The use of the contingency approach allows other variables to act as moderating variables or intervening variables. Thus, through a contingency approach, this study argues that the success of public accountability and management control systems on organizational performance is influenced by organizational culture.

### **Stewardship Theory**

Donaldson & Davis (1991) say that: stewardship theory is a theory that describes a situation where managers are not motivated by individual goals but are more focused on their main outcome goals for the benefit of the organization. This theory has a psychological and sociological basis which is designed so that executives as stewards are motivated and act according to the wishes of the principal. In addition, steward behavior will not leave the organization because the steward will try to achieve the goals of the organization. The purpose of the researcher using the stewardship theory is to explain the existence of the South Tangerang City Regional Secretariat as an institution that can be trusted to act in accordance with the public interest and carry out its duties and functions appropriately, responsible for what has been entrusted to him, so that organizational goals can be achieved optimally. To carry out these responsibilities, the stewards (regional secretaries) mobilize all their abilities and expertise in streamlining the performance of the South Tangerang City Regional Secretariat in completing their duties and functions.

### **ORGANIZATIONAL PERFORMANCE**

Moeheriono (2012) said that performance or performance is a description of the level of achievement of the implementation of an activity program or policy in realizing the goals, objectives, vision, and mission of the organization as outlined in an organization's strategic planning. Rivai & All (2013) said that performance is a general term used in part or all of the actions or activities of an organization in a period with a reference to a number of standards such as projected past costs on the basis of efficiency, accountability or management accountability and the like. Regarding the concept of performance, Rummler and Brache in (Sudarmanto, 2009: 7-8) suggest that there are

three levels of performance, namely: (a). Organizational performance. Is the achievement of results at the level or unit of organizational analysis. Performance at the organizational level is related to organizational goals, organizational design, and organizational management. (b). Process performance Is the performance of the process stages in producing a product or service. Performance at this process level is influenced by process objectives, process design and process management. (c). Individual/job performance Represents achievement or effectiveness at the employee or job level. Performance at this level is influenced by job objectives and job management as well as individual characteristics. Performance at this process level is influenced by process objectives, process design and process management. (c). Individual/job performance Represents achievement or effectiveness at the employee or job level. Performance at this level is influenced by job objectives and job management as well as individual characteristics. Performance at this process level is influenced by process objectives, process design and process management. (c). Individual/job performance Represents achievement or effectiveness at the employee or job level. Performance at this level is influenced by job objectives and job management as well as individual characteristics.

According to Dwiyanto (2008: 50), there are several indicators used to measure the performance of the public bureaucracy, which are as follows:

1. Productivity The concept of productivity does not only measure the level of efficiency, but also effectiveness. Productivity is generally understood as the ratio between inputs and outputs. The concept of productivity is deemed too narrow and then the General Accounting Office (GAO) tries to develop a broader productivity measure by including how much public service has the expected results as an important performance indicator.
2. Service Quality The main data source of service quality is obtained from service users or the community in assessing service quality. The issue of service quality tends to become increasingly important in explaining the performance of public service organizations. Many negative views that are formed about public organizations arise because of public dissatisfaction with the quality of services received from public organizations.
3. Responsiveness Responsiveness is the organization's ability to recognize community needs to set service priorities, as well as develop public service programs in accordance with the needs and aspirations of the community. Responsiveness is included as one of the performance indicators because responsiveness directly describes the ability of public organizations to carry out their mission and goals, especially to meet the needs of the community. Low responsiveness is indicated by the misalignment between services and community needs. This clearly shows the failure of the organization in realizing the mission and goals of public organizations.
4. Responsibility Responsibility explains whether the implementation of the activities of a public organization is carried out in accordance with correct administrative principles or in accordance with organizational policies. This can be assessed from the analysis of documents and reports of organizational activities by matching the implementation of organizational activities and programs with organizational procedures and provisions within the organization.
5. Accountability Public accountability refers to how much the policies and activities of public organizations are subject to public officials elected by the people. The

assumption is that these political officials are elected because they are elected by the people, by themselves will always represent the interests of the people. In this context, the basic concept of public accountability can be used to see how much the policies and activities of public organizations are consistent with the will of the public at large.

The performance of public organizations can not only be seen from internal measures developed by public organizations or the government, such as the achievement of targets. Performance should be assessed from external measures, such as values and norms prevailing in society. Meanwhile, the measurement of organizational performance delivered by Jerry Harbor (Sudarmanto, 2009: 13) recommends with six aspects, namely:

1. Productivity: the ability to produce goods and services.
2. Quality: producing goods and services that meet quality standards.
3. Timeliness (timelines): the time required to produce these goods and services.
4. Turnaround time: the time required in each process of changing these goods and services, then arriving at the customer/consumer.
5. Use of resources: the resources needed to produce these goods and services.
6. Cost: required fee.

#### **Factors affecting Organizational Performance**

Masram & Mu'ah (2017) state that, the factors that affect organizational performance consist of, (a) Effectiveness and efficiency, if a certain goal can finally be achieved, we may say that the activity is effective but if the consequences are not search for important assessment activities. (b) Authority (authority), is the nature of a communication or government in a formal organization owned by a member of the organization to other members to carry out a

work activity with his contribution. (c) Discipline is obedience to applicable laws and regulations. (d) Initiative, related to the power of thought and creativity in forming ideas to plan something related to organizational goals.

#### **Public Accountability**

Mahmudi (2013) states that public accountability is the obligation of agents (government) to manage resources, report, and disclose, all activities and activities related to the use of public resources to the giver of the mandate. Halim & Kusufi (2012) state that public accountability is the obligation to provide accountability and explain the performance and actions of a person, legal entity or organizational leader to other parties who have the right and obligation to ask for accountability and information obligations. Based on the definitions of the experts above, it can be said that public accountability is the embodiment of the obligation of the recipient of the mandate to account for the management, control of resources and implementation of policies entrusted to him in the context of achieving the goals that have been set through the media of accountability periodically. Policies are basically provisions that must be used as guidelines, guidelines, or instructions for every business of local government agency employees so that smoothness is achieved in achieving the goals that have been set and an effort to provide accountability carried out by organizational units or interested parties. openly to those who provide accountability. From the perspective of the accountability system, there are several main characteristics of this accountability system, namely: Policies are basically provisions that must be used as guidelines, guidelines, or instructions for every business of local government agency employees so that smoothness is achieved in achieving the goals that have been set and an effort to provide accountability carried out by organizational units or interested parties. openly to those who provide accountability. From the perspective of

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1. Focus on results (outcomes)
2. Using selected indicators to measure performance
3. Generate useful information for decision making on a program or policy
4. Generate data consistently over time
5. Report results (outcomes) and publish them regularly

### **Management Control System**

Mulyadi (2012) states that the management control system is a system used to plan future goals to be achieved by the organization, plan activities to achieve these

goals, and implement and monitor the implementation of the plans that have been set. Sutarman (2012) states that the management control system is a collection of interrelated elements and interacts in a single unit to carry out a process of achieving a main goal. Management control system activities include activities to plan and control and direct the organization's operations according to plans and objectives. So the management control system is a system designed to ensure that the organization has implemented its strategy effectively and efficiently.

### **Purpose of Management Control System**

Samarsan (2013) states that, the purpose of designing a management control system is as follows:

1. Obtained reliability and information integration
 

Information systems are very important for organizations in order to respond to fast-paced changes in conditions and the existing environment and the increasing sophistication of information technology means to make decisions. Generally, information systems are divided into two aspects, namely:

  - a. Financial accounting information that produces the organization's financial statements and various other reports such as budget usage.
  - b. An activity information system that collects information related to aspects of activities that produce reports on the level of success of performance.
2. Compliance with applicable policies, plans, procedures, rules and regulations. Compliance with applicable policies, plans, procedures, regulations, and provisions can be achieved through the management control system. Failure to comply with applicable policies and regulations can jeopardize coordination efforts designed in a control system.
3. Protect company property harta



In general, controls are developed and implemented to protect company assets.

4. Achievement of economical and efficient activities

Limited resources encourage organizations to apply economic principles, the principles applied to organizational management are to obtain certain results with minimal costs. operating standards should provide measurement criteria to assess the level of economy and efficiency.

### Organizational Culture

Tampubolon (2012) says that an organization needs a culture which is a collection of general perceptions of all employees as members of the organization, which is the dominant culture of all cultures owned by employees, which is absorbed from the majority of members of the organization and specifically describes a personality. (personality) in the organization. Robbins & Judge in Sunyoto (2015) say that organizational culture is a system of shared meanings held by members of an organization that distinguishes the organization from other organizations.

According to Umi, et al (2015: 02) Organizational culture is a norm and values that

are formed and applied by the company to influence the characteristics or behavior in leading its employees to be able to do tasks on time and guide employees in achieving organizational goals. Organizational culture is how members or a group of employees are able to deal with external and internal problems, therefore organizational culture must be developed and taught to members to be used as behavioral guidelines for members in dealing with problems. Robbins in Tika (2010: 06) states that organizational culture is a set of value systems that are recognized and created by all its members that distinguish one company from another.

### Framework

Suriasumantri (1986) in Sugiyono (2013) said that the framework of thought is a temporary explanation of the symptoms that are the object of the problem. This research framework is used to facilitate the way of thinking on the problems discussed related to the relationship between independent, dependent, and moderating variables. The following is a model of the framework of this research:

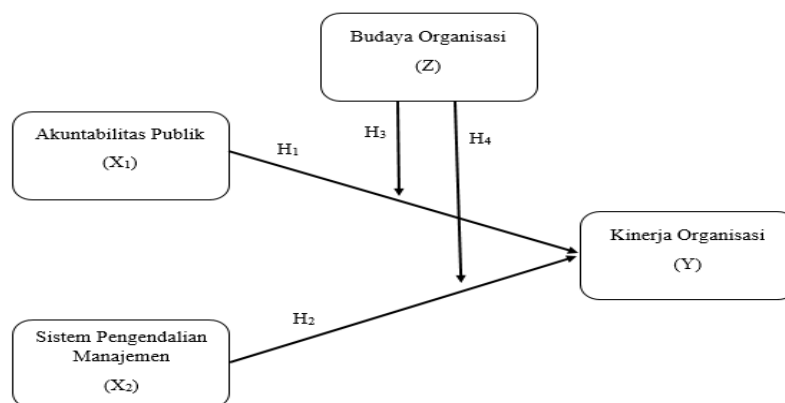


Figure 1 Framework research

### **The Effect of Public Accountability on Organizational Performance**

Stewardship theory argues that managers are not motivated by individual goals but rather by their primary outcome goals for the benefit of the organization. The existence of a relationship between public accountability and stewardship theory is thought to have an effect on organizational performance. Mahmudi (2013) states that public accountability is the obligation of agents (government) to manage resources, report, and disclose all activities and activities related to the use of public resources to the mandate giver. Previous research conducted by Puspayani (2019), Pandeni, Sujana, & Sinarwati (2017), and Indarwati (2017) concluded that public accountability affects organizational performance. Based on the description, proposed hypotheses, namely:  
H1: Public accountability has an effect on organizational performance.

### **Effect of Management Control System on Organizational Performance**

Contingency theory argues that the design and system of controls are dependent on the organizational context in which the controls are implemented. The relationship between management control systems and contingency theory is expected to improve organizational performance. Mulyadi (2012) states that the management control system is a system used to plan future goals to be achieved by the organization, plan activities to achieve these goals, and implement and monitor the implementation of the plans that have been set. Research by Khirawati (2017), Ningrum, Sari & Susilatri (2017), and Sandanafu & Tjokro (2017) concludes that management control systems affect organizational performance. Based on this description, the research hypotheses are:  
H2: Management control system has an effect on organizational performance.

### **Influence Public Accountability of Organizational Performance through Organizational Culture as Moderating Variable**

Tampubolon (2012) says, an organization needs culture as a collection of general perceptions of all employees. The dominant culture of all cultures owned by employees, absorbed from the majority of members of the organization describes a personality that exists in the organization. Research by Permadi (2018) and Rusmita & Badera (2018) conclude that organizational culture as a moderating variable moderates public accountability on organizational performance. This means that public accountability plays a role in improving organizational performance through organizational culture. Based on the description, the research hypotheses are proposed, namely:  
H3: Public accountability has an effect on organizational performance through organizational culture.

### **The Effect of Management Control System on Organizational Performance through Organizational Culture as a Moderating Variable**

Robbins & Judge in Sunyoto (2015) say that organizational culture is a system of shared meanings held by members of an organization that distinguishes the organization from other organizations. Previous research conducted by Sucitrawati & Sari (2017), and Novatama (2019) both obtained the results that the management control system affects organizational performance through organizational culture as a moderating variable. This means that the management control system affects organizational performance through organizational culture as a moderating variable. Based on the description, the research hypotheses are proposed, namely:  
H4: Management control system affects organizational performance through organizational culture

## METHODS

The type of research used is quantitative research with an associative approach. The process of data processing with SPSS software version 25. The population in this study were all employees of the South Tangerang City Regional Secretariat which were divided into 10 work sections. Attached table 3.1

The sampling technique used in this research is purposive sampling. The reason for selecting the sample using purposive sampling is because not all samples have criteria that are in accordance with what the researcher has determined. The selected sample is deliberately determined based on certain criteria that have been previously determined by the researcher to get a representative sample. The criteria for employees who were used as samples in this study were as follows:

1. Has become a Civil Servant (PNS).
2. Have worked for at least one year.
3. Have a functional position.

Based on the above criteria, the sample in this study was 60 employees, with positions as head of sub-section (head of sub-section) and executor (staff) at the Regional Secretariat of South Tangerang City.

The data used in this study is primary data, obtained using questionnaires distributed directly to respondents at the Regional Secretariat of South Tangerang City

According to Hopwood & Tomkins, 1984, Elwood, 1993 in Mahmudi (2011) states that accountability is measured using indicators: (1) Legal accountability and honesty (a) Compliance with the law and (b) Avoidance of corruption and collusion. (2) Process accountability; (a) There is compliance with procedures. (b) The existence of responsive public services. (c) The existence of careful public services. (d) The existence of low-cost public services. (3) Program accountability: (a) Alternative programs that provide optimal results and (b) Accountability for programs that have been made. (4) Policy accountability; (a)

Account for the policies that have been taken and (b) Consider the impact in the future.

Mulyadi (2001) said that the dimensions of the management control system are: (a) Management control structure, (1) organizational structure, (2) Information network. (3) Reward system. (2) Management control process, (a) strategic formulation. (b) strategic planning. (c) programming. (d) budgeting. (e) implementation. (f) monitoring.

Mahsun (2006) said that, the dimensions of organizational performance are as follows: (1) Input, is everything that is needed so that the implementation of activities can run to produce outputs. This indicator measures the amount of resources such as funds, human resources, and resources owned. (2) Process, in the process indicator, the organization formulates the size of the activity, both in terms of speed, determination, and level of accuracy of the implementation of the activity. The most dominant sign in the process is the level of efficiency and economy in the implementation of organizational activities. Efficiency means the magnitude of the results obtained by utilizing a number of inputs. While economical is that an activity is carried out cheaper than the standard cost and time that has been determined for it. (3) Output, is something that is expected to be directly achieved from an activity which can be either physical or non-physical. Output benchmarks are used to measure the outputs resulting from an activity. (4) Outcomes are everything that reflects the functioning of activity outputs in the medium term (direct effects). Output indicators are more important than just output. Outcomes describe the level of achievement of higher outcomes that may be in the interests of many parties. (5) Benefit is something related to the ultimate goal of implementing activities. Benefit indicators describe the benefits derived from outcome indicators. These benefits will be felt after some time, especially in the medium and long term. (6) Impact (impact).

Denison in Musyafidah (2018) explains that the dimensions of organizational culture are: (1) Involvement (involvement), empowerment (empowerment); (a) Team orientation (team work), (b) Capability development (ability to develop). (2) Consistency (consistency); (a) Agreement core value and (b) Coordination and integration. (3) Adaptability: (a) Creating change (change), (b) Customer focus (customer focus) and (c) Organizational learning (organizational state). (4) Mission (mission): (a) Strategic direction and intent and (b) Goals and objective vision.

The measurement scale used in this study is a Likert scale. Where the measured variables are translated into variable indicators. The value of the variable with the instrument expressed in the form of numbers. The answers to each instrument item using a Likert scale have gradations: (1) Strongly Disagree (STS) with notation 1, Disagree (TS) with notation 2, Disagree (KS) with notation 3, Agree (S) with notation 4 and Strongly Agree (SS) with notation 5.

Sugiyono (2017) says that multiple linear regression analysis is used by researchers, if the researcher predicts how the ups and downs of the dependent variable (criteria), if two or more independent variables as predictor factors increase and decrease in value (manipulated). Multiple regression analysis will be carried out if the number of independent variables is at least two. The regression model of this research is arranged in multiple regression equation as follows:

$$Y = + 1X_1 + 2X_2 + e$$

Information:

Y = Organizational performance.

$\alpha$  = constant.  
 1, 2 = coefficientien regression.  
 X1 = Public accountability.  
 X2 = Management control system.  
 e = Error standard.

*Moderated regression analysis* or interaction test is a special application of linear multiple regression where the regression equation contains an interaction element (multiplication of two or more independent variables). Moderated regression analysis is used to answer H3 and H4 with the regression equation formula containing the following interaction elements:

$$Y = + 1X_1 + 2X_2 + 3X_1Z + 4X_2Z + e$$

Where:

Y = Organizational performance.  
 $\alpha$  = Constant.  
 1, 2, 3, 4 = Regression coefficient.  
 X1 = Public accountability.  
 X2 = Management control system.  
 Z = Organizational culture.  
 X1Z = Interaction between public accountability and organizational culture.  
 X2Z = Interaction between management control system and organizational culture.  
 e = Standard error.

## RESEARCH RESULTS

Reliability test aims to measure whether the questionnaire is consistent or not in the research used. The results of the reliability test can be seen in the table below:

**Table 1 Reliability Test Results**

Variable	r alpha	r critical	Criteria
Public Accountability	0.898	0.600	Reliable
Management Control System	0.663	0.600	Reliable
Organizational Performance	0.693	0.600	Reliable
Organizational culture	0.861	0.600	Reliable

Source: Primary Data Processed, 2020

Based on the results in the table above, it shows that the variables of public accountability, management control systems, organizational performance, and organizational culture are declared reliable, it is evidenced by

each variable having a Chronbath Alpha value (r alpha) > 0.600.

The results of multiple linear regression can be seen in the table below:

**Table 2 Multiple Linear Regression Test Results**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,418	2,162		1,581	0.120
	Public Accountability	0.058	0.067	0.089	0.858	0.395
	SPM	0.821	0.106	0.802	7,738	0.000

a. Dependent Variable: Organizational Performance

Source: Primary Data Processed With SPSS Version 25, 2020

Based on the results of the regression analysis in the table above, the regression equation  $Y = 3,418 + 0,058X_1 + 0,821X_2$  can be obtained. From the above equation, it can be concluded as follows:

1. The constant value of 3.418 means that if the variables of public accountability (X1) and management control systems (X2) do not exist, then there is an organizational performance value (Y) of 3.418 points.
2. The value of public accountability (X1) 0.058 means that if the constant is fixed and there is no change in the management control system variable (X2), then every 1 unit change in the accountability variable (X1) will result in a change in organizational performance (Y) of 0.058 points.
3. The value of the management control

system (X2) 0.821 means that if the constant is fixed and there is no change in the public accountability variable (X1), then every 1 unit change in the management control system variable (X2) will result in a change in organizational performance (Y) of 0.821 points.

The T test aims to determine the role of each independent variable, namely public accountability (X1) and management control systems (X2) on the dependent variable, namely organizational performance (Y) partially. t table used with a two-way significance level (Sig.) of 5% with the formula  $df = nk$ . So the value of t table is 2.007. The results of the T test can be seen in the table below:

**Table 3 T Test Results**

Variable	t count	t table	value	Sig.	Information
Public Accountability	6,840	2.007	0.000	0.050	Take effect
SPM	12,637	2.007	0.000	0.050	Take effect

Dependent Variable: Organizational Performance

Based on the test results in the table above, it is obtained that the t value of the public accountability variable is greater than t table. Where the t-count value of the public accountability variable is 6.840, which is greater than the t-table value of 2.007, it is also strengthened by the value of 0.000 which is smaller than the value (Sig.) of 0.05. Thus H1 is accepted, this shows that there is a partially significant effect between public accountability on organizational performance at the Regional Secretariat of South Tangerang City. While the t value of the management control system

variable is 12.637 which is greater than the t table value of 2.007, it is also strengthened by the diperkuat value of 0.000 which is smaller than the value (Sig.) of 0.05. Thus H2 is accepted,

The coefficient of determination test is intended to determine the percentage strength of the relationship between public accountability (X1) on organizational performance (Y) and management control system (X2) on organizational performance (Y). The results of the coefficient of determination can be seen in the table below:

**Table 4 Coefficient of Determination Test Results**

Variable	R-Square
Public Accountability	0.474
Management Control System	0.754

Dependent Variable: Organizational Performance

Based on the results of the coefficient of determination above, it shows that the R-Square value of public accountability is 0.474 or 47.4%. This means that the public accountability variable is able to contribute or influence 47.4% of the organizational performance variable. While the remaining 52.6% is influenced by other variables outside this research model. While the R-Square value of the management control system variable was obtained at 0.754 or 75.4%.

This means that the management control system variable is able to contribute or influence 75.4% of the organizational performance variable. While the remaining 24.6% is influenced by other variables outside this research model.

*Moderated regression analysis* aims to determine whether a variable that is used as a moderating variable is a moderator variable or not. The results of the moderated regression analysis can be seen in the table below:

**Table 5 Results of Moderated Regression Analysis**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,956	3,230		2,463	0.017
	Public Account	0.989	0.409	1,520	2,418	0.019
	SPM	-0.583	0.512	-0.569	-1,138	0.261
	Moderation_1	-0.026	0.010	-2.875	-2.464	0.017
	Moderation_2	0.034	0.013	2,806	2,713	0.009

Based on the results of the moderated regression analysis above, it shows that the value (Sig.) Moderation\_1 is the effect of public accountability on organizational performance with organizational culture as the moderating variable having a value of 0.017. This means that it is smaller than 0.050 then the hypothesis is proven. While the value (Sig.) Moderation\_2 is the influence of the management control system on organizational performance with

organizational culture as a moderating variable has a value of 0.009. This means that it is smaller than 0.050, meaning that the hypothesis is proven. To determine the existence of moderation between the independent variable and the dependent variable, it is done by comparing the R-Square value before the moderating variable and after the moderating variable as follows:

**Table 6 Results of Comparison of R-Square**

R-Square		Difference	Information
X1 Against Y (H1)	X1 Against Y With Z (H3)		
0.474	0.616	0.142	Strengthen
R-Square		difference	Information
X2 Against Y (H2)	X2 Against Y With Z (H4)		
0.754	0.785	0.031	Strengthen

Source: Primary Data Processed, 2020

Based on the results of the comparison of the R-Square values above, it shows that the R-Square H1 value of 0.474 is smaller than the R-Square H3 value of 0.616, and the difference is 0.142. Which means that the influence of public accountability on organizational performance was successfully strengthened by organizational culture by 0.142 or 14.2%. While the results of the comparison of the R-Square H2 value of 0.754 is smaller than the R-Square H4 value of 0.785, and the difference is 0.031. Which means that the influence of the management control system on organizational

performance was successfully strengthened by organizational culture by 0.031 or 3.1%.

### Public Accountability of Organizational Performance

Based on the results of the analysis, the value of the regression equation  $Y = 3.418 + 0.058X_1$ , with the  $t_{count}$  value of the public accountability variable of 6.480 greater than the value of  $t_{table}$  which is 2.007, also strengthened by the value of value of 0.000 which is smaller than the value (Sig.) of 0.050. So the hypothesis  $H_0$  accepted, meaning that partially public accountability has a positive and significant

effect on organizational performance. This study can prove that public accountability has a positive and significant effect on organizational performance. The results of the study are in line and consistent with research by Puspayani (2019), Pandeni, Sujana, & Sinarwati (2017), and Indarwati (2017) which state that public accountability affects organizational performance. The implication of this research for the Regional Secretariat of South Tangerang City is to encourage continuous improvement of the performance of the State Civil Apparatus through understanding the important role of public accountability in organizational management.

### **Management Control System on Organizational Performance**

Based on the results of the analysis, the regression equation value  $Y = 3.418 + 0.821X_2$ , with the  $t_{count}$  value of the management control system variable of 12,637 which is greater than the value of  $t_{table}$  which is 2,007, also reinforced by the value of value of 0.000 which is smaller than the value (Sig.) of 0.050. So the hypothesis  $H_0$  accepted that partially the management control system has a positive and significant effect on organizational performance. This research can prove that the management control system has an effect on organizational performance. The results of this study are in line and consistent with research by Khirawati (2017), Ningrum, Sari & Susilatri (2017), and Sandanafu & Tjokro (2017) which state that the management control system has a positive and significant effect on organizational performance. The implication of the research on the Regional Secretariat of South Tangerang City is that it can improve performance monitoring so that organizational performance can improve better. The State Civil Apparatus gains an understanding of the importance of a management control system in maintaining efficient and effective organizational operations.

### **Public Accountability of Organizational Performance with Organizational Culture as Moderating Variable**

Based on the results of moderated regression analysis, the value (Sig.) for the

moderation model of public accountability on organizational performance is 0.017, which is smaller than the specified criteria of 0.050. This shows that the organizational culture variable plays a role in strengthening or moderating public accountability for organizational performance. The research hypothesis which states that public accountability affects organizational performance through organizational culture variables can be proven. This means that organizational culture strengthens or affects the relationship of public accountability to organizational performance. The results of this study are consistent and in line with the research of Permadi (2018) and Rusmita & Badera (2018) which state that organizational culture plays a role in moderating public accountability on organizational performance.

### **Management Control System Against Organizational Performance With Organizational Culture As Moderating Variable**

Based on the results of moderated regression analysis, the value (Sig.) for the moderation model of the management control system on organizational performance is 0.009, which is smaller than the specified criteria of 0.050. This means that organizational culture plays a role in moderating or strengthening the relationship or influence of the management control system on organizational performance through organizational culture. The results of this study are consistent and in line with the research of Sucitrawati & Sari (2017), and Novatama (2019) which state that organizational culture moderates the management control system on organizational performance. The research implication for the Regional Secretariat of South Tangerang City is to strengthen organizational performance through understanding management control systems and being strengthened or supported by organizational culture.



## CONCLUSIONS

Based on statistical analysis, the following conclusions are obtained (a) Public accountability has a positive and significant effect on organizational performance. This means that public accountability is an important factor that can encourage the performance of the State Civil Apparatus on organizational performance. (b) Management control system has a positive and significant effect on organizational performance. This means that the better the management control system will have a positive impact on the performance of the State Civil Apparatus South Tangerang City Regional Secretariat. (c) Organizational culture moderates and strengthens the relationship of public accountability to the performance of the State Civil Apparatus South Tangerang City Regional Secretariat. This means that organizational culture is an important factor that strengthens the relationship between public accountability and organizational performance. (d) Organizational culture strengthens the relationship or influence of the management control system on

organizational performance. This means that organizational culture as a moderating variable has a role in strengthening the relationship between the management control system and the performance of the State Civil Apparatus South Tangerang City Regional Secretariat.

This study uses a questionnaire, sometimes the answers given by respondents do not show the real situation so that the results of the study cannot generalize the situation at the Secretariat of the Regional Representatives Council in other local governments in Indonesia. The results of this study provide direct benefits for local government agencies where local governments in particular to pay special attention to public accountability, management control systems and organizational culture because these things have an influence on organizational performance. In particular, the management control system is an important variable in improving the performance of the public sector. Suggestions for the next research is to link the factors of integrity and capability of the State Civil Apparatus to organizational performance.

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**Appendix 1 Operationalization of Research Variables**

Variable	Dimension	Indicator	Questionnaire Number
Public Accountability (Hopwood & Tomkins, 1984, Elwood, 1993 in Mahmudi, 2011)	Legal accountability and honesty	Compliance with the law	1
		Avoiding corruption and collusion	2
	Process accountability	Compliance with procedures	3
		Responsive public service	4
		Careful public service	5
	Low-cost public services		
	Program accountability	Alternative programs that provide optimal results	6
		Responsible for the program that has been made	7
	Policy accountability	Responsibility for the policies that have been taken	8
Considering future impacts dampak		9	
Management Control System (Mulyadi, 2001)	Management control structure	Organizational structure	10
		Information network	11
		Reward system	12
	Management control process	Strategic formulation	13
		Strategic planning	
		Programming	14
		Budgeting	15
		Implementation	16
Monitoring	17		
Organizational Performance (Mahsun, 2006)	Input (input)	Amount of fund resources	18
		Number of human resources	19
	Process	Efficiency level	20
		Economic rate	21
	Output (output)	Activity results	22
	Results (outcomes)	Results that cover the interests of many parties	23
	Benefits (benefits)	The ultimate goal of implementing the activity	24
Impact (impact)	Influence that arises	25	
Organizational culture (Denison in Musyafidah, 2018)	<i>Involvement</i> (involvement)	Empowerment	26
		Team work	27
		Ability to develop	28
	<i>Consistency</i> (consistency)	Core values	29
		Coordination and integration	30
	<i>Adaptability</i> (adaptability)	Change	31
		Customer focus	32
		Organizational state	33
	<i>Mission</i> (mission)	A focused and fixed strategy	34
		Objectives and vision	35

**Appendix 2: Number of Staff of the Regional Secretariat of South Tangerang City**

No	Part Name	amount	
		civil servant	Non civil servant
1	Government	5	13
2	Organization and Apparatus Performance	5	10
3	Law	5	17
4	Economy	6	18
5	Development	5	16
6	Procurement Service	23	16
7	General and Protocol	15	50
8	Finance and Planning	9	19
9	Household and Equipment	6	40
10	People's welfare	6	23
<b>Number of Employees</b>		<b>85</b>	<b>222</b>

Source: Sub Division of Staffing of the Regional Secretariat of South Tangerang City (2020)

