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## Role of Accountability Policy in the Influence of Internal and External Organizational Factors on the Performance of Public Service Organizations

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**Abstract:** Performance of public organizations is closely related to service quality. Various factors influence the performance of public service providers. In this research, internal and external organizational factors will be tested for their influence on the performance of public service providers through the role of accountability policies. The role of accountability policies is essential. To provide the best performance, there is a role in maintaining quality that needs to be done. The research was conducted on 200 state civil servant respondents in the regions of West Java, Central Java, Yogyakarta Special Region, and East Java of Indonesia. The objective of this study was to analyze the internal and external factors influencing public service performance, both directly and indirectly, through the mediating variable of accountability policy. The methodology employed utilizes a quantitative approach, specifically the partial least squares-structural equation modeling method. This research found that both internal and external factors of an organization have an effect on performance, directly and indirectly, by adding the mediating variable accountability policy.

**Keywords:** organization performance, public service, internal factors, external factors, accountability policies.

### 问责政策在内部和外部组织因素对公共服务组织绩效影响中的作用

**摘要：**公共组织的绩效与服务质量密切相关。影响公共服务提供者绩效的因素有多种。在本研究中，将通过问责政策的作用来测试内部和外部组织因素对公共服务提供者绩效的影响。问责政策的作用至关重要。为了提供最佳性能，需要保持质量。该研究针对印度尼西亚西爪哇、中爪哇、日惹特区和东爪哇地区的200名国家公务员受访者进行。本研究的目的是通过问责政策的中介变量来分析直接和间接影响公共服务绩效的内部和外部因素。所采用的方法采用定量方法，特别是偏最小二乘结构方程建模方法。本研究发现，通过加入中介变量问责政策，组织的内部和外部因素都会直接和间接地对绩效产生影响。

**关键词：**组织绩效、公共服务、内部因素、外部因素、问责政策。

## 1. Introduction

The provision of public services is currently developing. Previously, services were provided only by

arrival at the office in person on weekdays. After COVID-19 limited many direct services, many service developments emerged that were carried out digitally

through various platforms. Post-Covid-19 conditions provide freedom for institutions to offer services directly, not only through digital platforms. In terms of service, the post-Covid-19 era in 2023 provides the freedom to focus more on the surrounding environment. Government entities, which are also organizations, are rated on the basis of how well they provide their services.

Public service providers must adhere to service standards mandated by Law Number 25 of 2009 Governing Public Services. When evaluating the quality of public services rendered, service standards serve as the primary reference point. The Indonesian Ombudsman's assessment of compliance examines how well service providers appear in relation to the standards of service. There are three categories for the assessment results: high compliance (green zone), medium compliance (yellow zone), and low compliance (red zone). Only one district out of the 35 districts/cities in Central Java Province that were evaluated for the assessment of the execution of public services in 2022 was placed in the green zone.

The performance of an organization can be reflected in various ways. One key indicator of an organization's performance is its success in generating profit [1]. Additionally, organizational performance can be demonstrated through the quality of services it provides. The accountability of implemented policies and organizational characteristics are aspects that must be considered to improve institutional performance. Internal variables are the institutional strengths that may be used to assess the performance of each region's local government officials. Accountability has been widely used to guide and shape employee behavior to improve employee performance [2].

Public services are the basis and form of actualization of the existence of government bureaucracy. The shift in the service paradigm to one that is more customer/community oriented should be an inherent value in the soul of government officials and reflected through the attitudes and behavior of officials in providing services to the community [3]. Service is an activity carried out by a person or group of people based on material factors through certain systems, procedures, and methods to fulfill the interests of other people in accordance with their rights. Public services implemented by the government currently place the public as service users and the government as service providers [4].

Several studies have indicated that the influence of organizational factors on behavior can significantly impact performance outcomes. Strong organizational factors have been shown to promote fairness and mitigate the detrimental effects of various factors [5]. Service performance will be better in the presence of reinforcing factors.

Accurate government data are crucial for assessing and enhancing organizational performance [6].

According to Halachmi and Greiling [7], organizational performance refers to the actual output or results of an organization compared with the expected output. Factors impacting organizational performance stem from internal and external sources.

Previous studies have shown that organizational and policy responsibility, as well as management support and leadership, are some of the elements that affect how well government institutions execute through their infrastructure. As a result, it is crucial to consider these issues. This study examines the impact of organizational factors, including both internal and external influences, on performance outcomes. With the mediation of accountability policy, it is hoped that it will provide better service and performance.

## 2. Literature Review

One of the most significant duties of the government is to offer the community and society high-quality services. Providing public services to the community entails the government delivering them through the public institutions and organizations under its control. Public service provision is the act of delivering activities or advantages to the public, which can vary from the supply of physical public goods to the provision of intangible public services. This clarifies that public service delivery refers to the efforts performed by government workers to draft and put into effect laws that meet the demands of their citizens. According to recent literature assessments, poor communication, corruption, and mismanagement are the primary reasons for poor public service performance. The issue of poor service delivery performance has not greatly improved despite several attempts at legislative reform. In essence, factors that constitute excellent or bad public service performance include effectiveness, efficiency, accessibility, and equitable distribution to all members of society in a given region.

Internal factors encompass various aspects such as human resources, finance, production, marketing, and product development. These factors offer a comprehensive view of the company's current state, highlighting opportunities to leverage strengths and overcome obstacles hindering the company's growth [8]. Companies must be able to adopt an adaptive attitude toward global competition, especially competition from the external side of the company, which can be a threat to all company resources. The five forces seen from the company's external factors consist of: competitors' industry conditions, potential to enter the same market as the company, suppliers, buyers, and substitute products [9]. The external environment is factors beyond the company's control that influence the company's direction and actions, which ultimately also influence the organizational structure and internal processes [10].

Strategic planners, operations managers, finance

managers, legal counsel, and business owners are experts from various areas with an interest in organizational performance. In terms of organizational goals and the tools and techniques selected to attain them, organizations are influenced differently by various circumstances. These elements determine the organization's goals, structure, and activities, which may be divided into internal and external factors. External factors are elements in the external environment that are beyond the organization's control but impact its structure and growth. These factors typically include economic and socioeconomic influences, as opposed to political and administrative factors. Internal factors refer to the characteristics of the organization, such as its goals, resources, and personnel selection criteria.

Delivering services to the public is an obligation for any organization. However, to effectively fulfill this obligation, it is crucial to strengthen internal factors. They include management commitment, innovation implementation, organizational changes, and leadership. Leadership plays a key role in guiding the strength of an organization. External factors also play a significant role in shaping an organization's success. They include government policies, the environment, control systems, and reporting mechanisms.

Based on the explanation above, the research hypothesis is presented as follows:

*H1: Internal factors within the organization positively impact performance.*

The ability of an organization to effectively utilize its resources and produce outcomes that align with its goals and are relevant to its stakeholders is a key component of organizational performance. This aspect is multifaceted and closely linked to the organization's objectives and mission. Previous studies have examined both financial and non-financial performances as components of organizational performance. Performance, in this context, encompasses both output and workforce size. Furthermore, it can manifest itself as the outcomes achieved by individuals, groups, businesses, or processes. The performance of a company's various divisions, including marketing, operations, human resources, and strategy, was assessed [11].

Based on the explanation above, the research hypothesis is presented as follows:

*H2: External factors can have a positive impact on an organization's performance.*

The issue of poor service delivery performance has not greatly improved despite several attempts at legislative change [12]. The quality of public service performance in a given electoral district is determined by its effectiveness, efficiency, accessibility, and equitable distribution across all segments of society.

Legitimacy, the social foundation for public governance, is essentially established through the service of public workers who serve as the cornerstone

for defining shared responsibility. A moral conundrum has emerged as a result of these new circumstances, especially in light of the fact that the distinctive nature of public administration is not always understood in terms of the ultimate goals of public and private action. For example, according to Bourgon [13], public outcomes are the result of the combined efforts of all stakeholders, including those from the public, private, and civil society sectors. In addition, the transition from traditional public administration to performance-based public management has had a significant impact on the basic principles of organizational ethics [14]. Significant changes in the public management paradigm include managerialism decentralization and the empowerment of communities as consumers through a focus on achieving results [7]. These changes have been driven by a focus on ensuring accountability in public service performance.

According to Halachmi and Greiling [7], organizational performance refers to the actual output or results of an organization compared with the expected output (or aims and objectives). According to Richard et al. [15], organizational performance encompasses three key elements of business results: shareholder return (total shareholder return and economic value contributed), product market performance (sales and market share), and financial performance (profit, return on assets, and return on investment).

In organizational literature, accountability is viewed as a mechanism and a virtue. It is essential to delve into the underlying assumptions of organizational accountability to gain a comprehensive understanding. This includes exploring the origins of the organization's perception of appropriate behavior, the influence of changing shared expectations, the significance of internal and external audiences, and the presence of social and normative pressures within the organization [16]. Accountability is a fundamental concept utilized across a multitude of fields, contexts, and scientific disciplines to fulfill formal obligations to those in positions of authority [17]. In essence, accountability involves holding individuals and organizations responsible for their performance [18].

*H3: Internal and external factors within an organization positively impact performance through the implementation of accountability policies.*

### 3. Methods

This study is quantitative research. A total of 200 respondents from government entities completed the questionnaires used to obtain the data. The research was conducted during the first semester of 2023 in the West Java, Central Java, Yogyakarta, and East Java regions of Indonesia. Using questionnaires, from each region, 50 respondents were collected in proportion. The research variables included performance as the dependent variable and accountability policies and

organizational characteristics as the independent variables. In this study, an analysis of structural equation models using partial least squares (SEM-PLS) was conducted.

### 4. Results

Two hundred respondents were given questionnaires to complete as part of the investigation. The respondent profile findings are as follows:

Table 1 Respondent gender profile (Developed by the authors)

Gender	Total	Percentage
Male	76	38%
Female	124	62%
Total	200	100%

Most respondents were female, accounting for approximately 62%. This field of work offers equal opportunities for individuals of all genders to thrive within the organization. Additionally, male respondents, comprising about 38%, also contributed to the organization. This underscores the importance of commitment and dedication required in every position within the organization.

Table 2 Respondent age profile (Developed by the authors)

Age	Total	Percentage
20-30	34	17%
31-40	68	34%
41-50	58	29%
> 50	40	20%
Total	200	100%

The age profile of the respondents indicated that the highest percentage fell within the 41-50-year-old range. This age group is characterized by productivity, established presence within the organization, and a wealth of experience in their careers.

After processing the data through the PLS-SEM, the following research results were obtained.

Data collection was carried out by distributing questionnaires to MSMEs in the Java area, West Java region, Central Java Region, Yogyakarta Region, and East Java Region of Indonesia. The results of the input data are presented as follows:

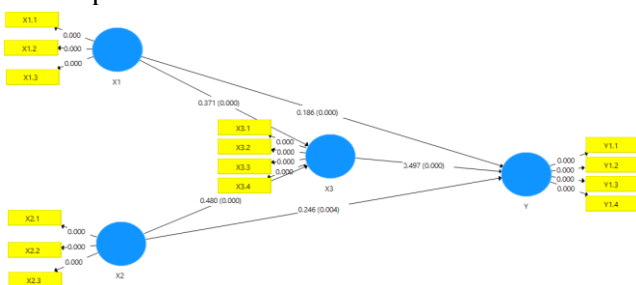


Fig. 1 The SEM model (SEM-PLS output)

Table 3 Outer loadings (SEM-PLS output)

	X1	X2	X3	Y
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X1.1	0.835		
X1.2	0.844		
X1.3	0.910		
X2.1		0.901	
X2.2		0.906	
X2.3		0.712	
X3.1			0.843
X3.2			0.872
X3.3			0.878
X3.4			0.854
Y1.1			0.886
Y1.2			0.870
Y1.3			0.902
Y1.4			0.797

Each indicator on the outer loading displays a value greater than 0.708. If the loadings exceed this threshold, the construct likely accounts for more than 50% of the variation in the indicator. This shows that the item's dependability is satisfactory [19].

Table 4 Construct reliability and validity (SEM-PLS output)

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
X1	0.831	0.898	0.746
X2	0.797	0.881	0.713
X3	0.884	0.920	0.743
Y	0.887	0.922	0.748

Cronbach's alpha scores for the study's variables varied from 0.797 to 0.887, all of which were higher than the cutoff point of 0.70. This is consistent with Sarstedt et al.'s [19] claim that the constructs have a high degree of internal consistency.

A higher composite reliability score denotes stronger dependability [20]. All variables in this investigation had composite reliability values over 0.70, ranging from 0.881 to 0.922, which is a sign of excellent dependability.

The average variance extracted (AVE) indicator was used in this study to evaluate convergent and discriminant validity. The AVE values ranged from 0.713 to 0.748 for all variables in the investigation, above the minimal value of 0.5 specified by Sarstedt et al. [19] to prove convergent validity. AVE measures the variation spread across constructs and indicators, which is crucial for proving convergent validity.

Table 5 shows that X1 and X2 have a favorable and substantial impact on Y, with coefficients of 0.186 and 0.246, respectively. Additionally, both significantly and positively affect X3 with coefficients of 0.480 and 0.371, respectively. We examine X3's function as a mediating variable in Table 6. The indirect effects of X1 and X2 on Y to X3 are both positive, as shown by the coefficients of 0.184 and 0.238. At the 5% level of significance, where significance is defined as a p-value of less than 0.05, this finding's significance was evaluated. In conclusion, X1 and X2 affect Y directly and indirectly, with X3 mediating the indirect impact.

Table 5 Path coefficients (SEM-PLS output)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
X1 -> X3	0.371	0.375	0.054	6.839	0.000
X1 -> Y	0.186	0.187	0.052	3.555	0.000
X2 -> X3	0.480	0.481	0.059	8.090	0.000
X2 -> Y	0.246	0.256	0.083	2.953	0.004
X3 -> Y	0.497	0.487	0.087	5.701	0.000

Table 6 Indirect effects (SEM-PLS output)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
X1 -> X3 -> Y	0.184	0.183	0.043	4.313	0.000
X2 -> X3 -> Y	0.238	0.233	0.047	5.100	0.000

Table 7 R square (SEM-PLS output)

	R Square	R Square Adjusted
X3	0.558	0.553
Y	0.671	0.665

According to Miles [21], the adjusted R square is the percentage of the dependent variable's variation that can be accounted for by the population's independent variables. The adjusted R square of X3 in our research was 0.553, suggesting that X1 and X2 were responsible for 55.3% of the population's variance in X3. Similarly to that of X1, X2, and X3, Y's adjusted R square was 0.665, suggesting that they account for 66.5% of the variance in Y seen in the population.

Table 8 F square (SEM-PLS output)

	X1	X2	X3	Y
X1			0.223	0.061
X2			0.374	0.095
X3				0.331
Y				

For exogenous latent variables, Cohen [22] divided effect sizes into three categories: small (0.02), medium (0.15), and large (0.35). The effect values for X1 and X2 in our study were 0.223 and 0.374, respectively, indicating medium and substantial impacts.

## 5. Discussion

The results indicate that internal factors such as management commitment, innovation implementation, organizational changes, and leadership are positively acknowledged. It is crucial for these internal factors to support the organizational goals [8, 9]. To thrive in the face of global competition, organizations must cultivate an adaptive mindset. This involves leveraging internal resources such as management commitment, innovation implementation, organizational changes, and leadership. Leadership plays a pivotal role in guiding the strength of an organization. Internal factors serve as the backbone of public services as the essence of service lies in delivering excellence with the available resources. By continuously enhancing, monitoring, and evaluating internal strengths, organizations can fortify their capabilities through the cultivation of positive habits and prioritizing service delivery. Therefore, training services and providing

facilities to enhance skills are essential for achieving organizational success. In a service-oriented organization, management's commitment to delivering excellent service is paramount. This garners respect and trust from citizens. Additionally, implementing innovative strategies such as digitalization can further enhance management capabilities and improve the performance.

Furthermore, this research highlights the positive impact of external factors on organizational performance. These external factors include government policies, environmental conditions, control systems, and reporting mechanisms. It is evident that support from these external factors is crucial for enhancing performance. Accountability plays a significant role in ensuring that organizational factors contribute to improved performance. Understanding external factors is essential for assessing the situation of a social service organization. External factors refer to all elements outside the organization's boundaries that can influence its performance [23]. External factors play a crucial role in shaping a company's strategic direction and operational decisions. These external factors also impact the organization's structure and internal processes [8]. While external factors can be unpredictable, strong collaboration with entities such as the government can greatly enhance the organization's performance.

This research finding further reinforces previous studies indicating that accountability is a key factor influencing performance, particularly in the realms of administration, business management, and organizational sectors [2]. Another study also found that local accountability plays a significant role in influencing local growth and officials' policy decisions in a one-party authoritarian nation. In such nations, political survival is often contingent upon loyalty to the provincial leader rather than grassroots support. As a result, county officials from the dominant political group are less likely to advocate pro-development policies [24].

## 6. Conclusion

The research contributes to enhancing the performance of regional public service providers. To achieve this, it is essential to establish and implement rules and policies. Additionally, organizational support

is vital as working conditions significantly impact service delivery. The findings of the research emphasize the importance of maintaining management commitment, fostering innovation, implementing organizational changes, and demonstrating effective leadership.

Furthermore, it is imperative to consider government policies, environmental factors, control systems, and reporting mechanisms. Both internal and external factors are necessary for organizational success. Accountability from all stakeholders is key to ensuring high performance in public service delivery. The research underscores the urgent role that accountability plays in organizational performance, highlighting the need for its effective maintenance.

In conclusion, the presence of internal and external factors, coupled with a robust accountability policy, is essential for supporting public service performance.

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