



The Influence of Work Quality Dysfunction, Organizational Role, and Accountability on Performance

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Abstract. Organizational performance in public services by government agencies, requires excellent service quality. Without quality, the organization will lose its best performance. However, there was a possibility that the function will not be as expected, causing dysfunction in the quality of work. The role of the organization was very important in supporting organizational performance. In this case, there are internal and external factors in the organization. This research raises accountability as an intervening variable that bridges how these factors influence the performance of public organizations, where accountability provides transparency resulting in healthy performance. The research was conducted on two hundred employees of public organizations in government agencies in West Java, Central Java, Yogyakarta Special Region and East Java. The data collection research period was August 2023. The analysis was carried out using a structural equation model. The research results show that work quality dysfunction has no effect on organizational performance either directly or indirectly. Meanwhile, the role of organizations supports organizational performance both directly and indirectly through accountability. Accountability gives a better role to external organizational factors which have an indirect positive influence on organizational performance compared to their direct influence. The research uses a model with the intervening variable accountability policy. where this model will reveal the more dominant organizational factors that can be applied to produce good performance.

Keywords: Government agencies, Organizational performance, Public services, Services quality.

1. INTRODUCTION

Over the years of development of management control systems, performance measurement has become an integral part of the system and it is studied from a functional, behavioral, and critical perspective. Empirical research models are developed from combining studies on public sector organizations, institutional theory, performance measurement systems, and public sector measurement. This empirical research model is proposed based on the thought of variable factors in the implementation of the organizational performance measurement system as independent variables affecting the performance of employees Regional Government mediated by performance accountability policies.

Service to the public greatly influences how an organization's performance is assessed. Organizational performance reflects what has been done and what is felt by other parties whose services have been provided. The performance of public organizations in providing services needed by other parties or the community will provide success for the agency concerned. Various procedures and processes are implemented to provide the best service. One of the most important functions of government is to provide good and satisfactory services to its general public and citizens. Public service delivery refers to the provision of services by government through its public entities and agencies to the communities. Public service delivery is the act of providing public activities or benefits which may range from the delivery of the tangible public goods to the intangible public services. This is explained that public service refers to the activities of government employees to formulate and implement government policies for the interests of its citizens (Busean, 2018).

Organizational performance is multidimensional, connected to its goals and objectives, and can be defined as the ability of an organization to use its resources efficiently, and produce outputs that are consistent with its goals and relevant to its users (Leitão, 2019). Singh (2021) previous research has considered financial and non-financial performance as elements of organizational performance (Bulchand, 2011; Wagoner, 1999). Financial performance is assessed through indicators such as sales growth, return on investment (ROI), return on assets (ROA), profit level, return on sales, and earnings per share (EPS), while non-financial performance is assessed in terms of quality. products, total quality management (TQM), marketing effectiveness, etc. Performance here means results and the number of workers (Pambreni, 2019), on the other hands the financial effect of company will be reflected by some indicators of success like in banking industries uses the performance and risk or in capital market performance (Najmudin, 2017; Mawardi, 2022). Furthermore, it can be a result achieved by a person, team, organization or process (Abu, 2019; Sukresna, Mahfud, 2021).

Giving its people and the broader public quality services is one of the government's most crucial responsibilities. Delivering public services to the public means that the government provides services to the public through its public entities and agencies. The act of delivering public activities or advantages, which might range from the delivery of tangible public commodities to the provision of intangible public services, is known as providing public service. This explains how performing public service refers to actions taken by government workers to create and carry out laws that serve the needs of their constituents. Recent studies from the literature

suggested that the main causes of the subpar and poor public services performance included a lack of accountability, poor communication, corruption, and mismanagement. Despite several attempts at legislative reform, the issue of subpar service delivery performance has not significantly improved. In essence, the efficiency, efficacy, and fair accessibility and delivery to all members of the public in a specific constituency are what determine what defines good or poor public service performance.

Previous research on organizational performance in departments considers strategy (Lee, 2022). Departments within a company such as marketing, operations, human resources, and strategy will be assessed based on their contribution, which is also known as a method for measuring the performance of an organization (Al Shehhi et al., 2021). Organizations are only able to improve performance if the performance can be measured (Richard et al., 2009). Recent findings from the literature indicate that lack of accountability, poor communication, corruption and mismanagement are part of the root causes that contribute to unsatisfactory and poor public service performance. Despite many policy reform efforts, little improvement has been recorded as the problem of poor service delivery performance persists. In essence, good or bad public service performance is measured by efficiency, effectiveness, and equal distribution of accessibility and delivery to all people in an electoral district (Busean, 2018).

The factors determined influence the performance of the organization. One of them is the quality of work. Quality of work is a multidimensional construct involving interrelated factors related to organizational commitment, job satisfaction, involvement, motivation, productivity, health, job security, career development, and work-life balance (Farid, 2015). Quality in work as the quality of the relationship between staff and the work environment as a whole (Feldman, 1993). Quality of work life is a dimension that is the main factor related to work commitment and employee organization. Several studies have been conducted to show the relationship between the quality of work life and organizational commitment (Abebe, 2023). This study aims to seek new insights into the mechanisms by which high-quality relational and caring systems in the workplace relate to employee job engagement (Fiaz, 2023).

2. LITERATUR REVIEW

2.1. Organization Performance

Organizational performance means the actual output or results of an organization as measured against the expected output (or goals and objectives). Halachmi (2011) According to Richard, organizational performance includes three specific areas of company results financial performance (profits, return on assets, return on investment); product market performance (sales, market share); and shareholder return (total shareholder return, economic value added).

According to Halachmi (2011), organizational performance refers to an organization's actual output or results as compared to its expected outputs (or aims and objectives). Richard claims that three particular elements of business results are included in organizational performance: Shareholder return (total shareholder return, economic value contributed), Product market performance (sales, market share), and financial performance (profits, return on assets, return on investment).

2.2. Work Quality Dysfunction

Various factors can affect organizational performance. Both internal and external factors. Various studies have been conducted before on organizational performance. Service quality is the standard for factors that influence performance. Meanwhile, quality is a value that is quite difficult to maintain. In this study, seeing that there is a possibility that actions that are not in accordance with the function of performance will provide poor quality. So that in this study, taking the variable quality of work dysfunction associated with organizational performance.

2.3. Organizational Internal and External Factor

Apart from that, there are internal and external organizational factors. Where this factor really supports the performance of public organizations. Commitment is very necessary and support has a big effect on organizational performance. This research uses internal factors and external factors.

Older studies, particularly in the 1970s, focused on the influence of internal factors, while more recent studies emphasize the importance of the three sets of factors. In organizational literature, accountability or accountability is conceptualized as a mechanism and a virtue (Bovens, 2010). They further suggest that in order to understand organizational accountability, it is necessary to investigate the underlying assumptions of accountability such as the origins of organizational understanding of what behavior is appropriate, the effect of changing shared expectations, the role of internal and external audiences, and the existence of organizational social and normative pressures (Mir, 2020).

2.4. Theoretical Review

The social basis for public governance, legitimacy is still the starting point for defining shared responsibility and also the new public managers" are essentially public servants. However, this new situation has given rise to

ethical dilemmas, especially related to the fact that government The specific nature of public administration is not always understood in relation to the ultimate goals of public and private action. For example, Bourgon (2010) states that public results are collective results achieved by all agents, both from the public and private spheres or civil society. In addition, the shift from public administration traditional to performance-based public management has had major consequences for the core structure of organizational ethics (e.g. Frederickson and Ghere, 2014). The paradigm shift in public management has led, among other things, through agreement on results to the devolution of managerialism and the empowerment of citizens as customers.

Previous research on accountability that exists in organizations (Çayak, 2023). It also supports the definition of accountability, which is used in various fields, contexts and scientific disciplines (Batey and Lewis, 1982). Accountability is the fulfillment of formal obligations to someone in authority regarding goals, principles, rules, relationships, results, input and expenditure (West, Mattei, & Roberts, 2011). Others define accountability as a person's response to expected performance (Romzek, 2000).

Accountability, in the simplest terms, is the process of "holding individuals and organizations accountable for performance (Huising, 2021). Previous research Scholars of public administration and management have long been interested in the relationship between accountability and performance (Boves, 2014). Accountability in terms of how public institutions and their employees manage the various expectations generated within or outside the organization (Romzek, 2018). Performance or position may determine differences in compensation; therefore, employees tend to expect higher compensation for increased tasks and responsibilities or better performance. This compensation system is very compatible with the idea of accountability (Bremar, 2015). The accountability mechanisms implemented in the federal government's staffing, performance evaluation, and compensation systems directly and positively influence organizational performance (Han, 2019).

Another factor used in research is accountability policy. Public accountability is an ambiguous topic. The basic elements of the discussion on public accountability have been in relation to the organization, the powers and the ethics of public authority. When meeting citizens' expectations, the focus of accountability debate has been transferred to the area of extended accountability that is illustrated through the concept of public accountability. Interest in the more extensive area of accountability has arisen not only in public management but also in the reasons for actions and real performance. Formal organization of accountability, such as the hierarchical organizational structure and legal responsibility, does not, however, constitute a sufficiently solid basis for the realization of public accountability. (Bourgon, 2000). Policy is used as an intervening variable in research because accountability is a form of effort to achieve organizational performance. If all activities and work are carried out properly and there are no fraudulent acts, then the merits of performance will be clearly seen and improvements can be made either partially or completely. Therefore, performance accountability policies are used to provide confidence that the organization can carry out its work well.

Despite several attempts at legislative reform, the issue of subpar service delivery performance has not significantly improved (Käyhkö, 2012). In essence, the efficiency, efficacy, and fair accessibility and delivery to all members of the public in a specific constituency are what determine what defines good or poor public service performance.

Legitimacy, the social foundation for public governance, and the fact that "new public managers" are fundamentally public workers serve as a starting point for defining common responsibility. A moral conundrum has arisen as a result of the new circumstance, particularly in light of the fact that the distinctive nature of public administration is not always grasped in relation to the ultimate goals of public and private actions. For example, according to Bourgon (2010, 200), public results are the collective successes of all agents, whether they come from the public or private domains or civil society. Additionally, the transition from traditional public administration to performance-based public management has had a significant impact on the fundamental principles of organizational ethics (for example, Frederickson and Ghere, 2005). The fundamental shift in. The paradigm change in public management has resulted in, among other things, decentralized managerialism and an empowering of the population as a consumer through results agreements (Halachmi, 2011).

In the organizational literature, accountability or being accountable, is conceptualized both as a mechanism and as a virtue. They further suggest that to understand organizational accountability, it is necessary to investigate the assumptions underlying accountability such as the origin of the organizational understanding regarding what is appropriate behaviour, the effect of a change of mutual expectations, the role of internal and external audiences, and the presence of organizational social and normative pressures (Mir, 2020). Accountability, which is used in a wide variety of fields, contexts and disciplines as fulfilling a formal obligation to a person in authority (Çayak, 2023). Accountability, in the simplest terms, is a process for "holding individuals and organizations responsible for performance (Huising, 2021).

Organizational performance is multidimensional, connected to its goals and objectives, and may be defined as an organization's ability to use its resources efficiently, and to produce outputs that are consistent with its objectives and relevant for its users. Earlier studies have considered financial and non-financial performance to be elements of organizational performance. The performance here means the outcome and the number of workforce. Further, it can be the outcome accomplished by a person, team, organization, or process (Mahfudz, 2019). Departments in the company such as marketing, operations, human resources, and strategy will be judged

according to their contribution to organization's performance (Lee, 2022).

3. METHODS

3.1. Research Methodology

This research is quantitative research with a survey method via questionnaires. Carried out on two hundred government agency employees in service. The research locations were carried out in four provinces in Indonesia, namely West Java, Central Java, Yogyakarta Special Region and East Java. The research period was carried out after the pandemic, namely July-August 2023. The variables used in the research were work quality dysfunction, internal organizational factors, external organizational factors as independent variables. Accountability policy becomes an intervening variable. Organizational performance as the dependent variable. The analysis used is the structural equation model.

3.2. Research Setting

This research was conducted in Regional Apparatus Organizations in the Government in 4 Provinces: Central Java, West Java, East Java and Yogyakarta Special Region in Indonesia.

3.3. Participant/Sample

This research method uses purposive sampling with a sample of 50 respondents each in each Province so that the total sample amounted to 200 civil servants.

3.4. Instruments

This study uses observation with the questionnaires that are distributed to civil servants. An analytical technique in SEM, which is used to examine how big the relationship between variables is.

3.5. Research Hypothesis

The research hypothesis is presented as follows:

- H_1 : Work quality dysfunction has negative effects the public organizational performance.
- H_2 : Organizational internal factors have positive effects the public organizational performance.
- H_3 : Organizational external factors have positive effects the public organizational performance.
- H_4 : Work quality dysfunction has affected the public organizational performance through accountability policy.
- H_5 : Organizational internal factors have effects the public organizational performance through accountability policy.
- H_6 : Organizational external factors have effects the public organizational performance through accountability policy.

3.6. Research Variable Indicators

The following will be described the variables and indicators of the research used:

Table 1: Research variables and indicators.

Variables	Symbol	Indicators
Peripheral Public Service Quality Dysfunction	X1	Misguided service
	X2	Non-substantial service
	X3	Confusing service/protocol
	X4	Management commitment
Internal Organizational Construct	X5	Implementation of innovation and organizational change
	X6	Organizational leadership
	X7	Legislative council policy
External Construct of the Organization	X8	Organizational environment
	X9	Supervision of Audit Board
	X10	LAKIP (performance report)
	X11	Leaders are responsible for policy Activities
Performance Accountability Policy	X12	Recognition of a positive role in goal achievement organization
	X13	Leadership and staff are involved together in the evaluation Activity Policy
	X14	Effect of positive recognition on use Performance Information
	X15	Service optimization success
Public Service Provider Performance	X16	Success in improving service quality
	X17	Success in satisfying consumers
	X18	Success in reducing errors

4. RESULT

4.1. Descriptive Result

The results of research on a number of respondents are presented in the respondent's profile data. Regional

division was carried out, and in each region fifty samples were taken from each of the four provinces. Two hundred respondent data was obtained. Respondent characteristics are presented as follows:

The following are respondent profiles, presented in table 1 and table 2.

Table 2: Respondent Gender Profile

Gender	Total	Percentage
Number of males	33	28%
Number of Women	84	72%
Total	200	100%

Table 3: Respondent Age Profile.

Age	Total	Percentage
20-30	20	17%
31-40	40	34%
41-50	34	29%
> 50	23	20%
Total	200	100%

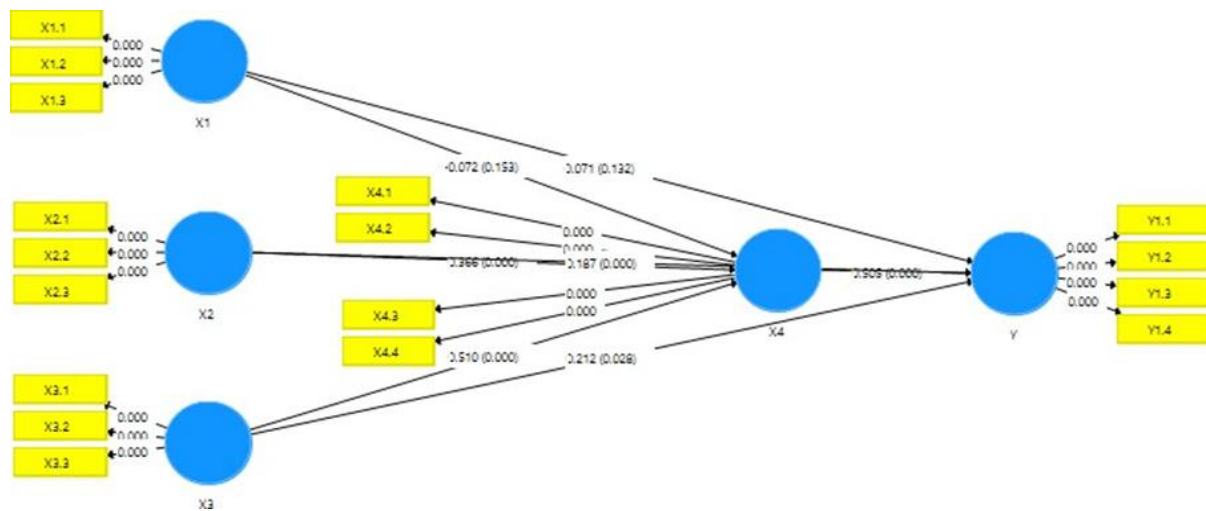


Figure 1: Output.

Table 4: Outer Loadings.

	X1	X2	X3	X4	And
X1.1	0.932				
X1.2	0.943				
X1.3	0.930				
X2.1		0.835			
X2.2		0.844			
X2.3		0.910			
X3.1			0.901		
X3.2			0.906		
X3.3			0.712		
X4.1				0.842	
X4.2				0.872	
X4.3				0.878	
X4.4				0.854	0.885
Y1.1					
Y1.2					0.870
Y1.3					0.902

All indicators in the outer loading exhibit values greater than 0.708. When the loading surpasses this threshold, it indicates that the construct clarifies more than 50% of the variability in the indicator. This demonstrates that the reliability of the item is deemed satisfactory (Sarstedt et al., 2021).

Table 5: Construct Reliability and Validity.

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
X1	0.929	0.954	0.875
X2	0.831	0.898	0.746
X3	0.797	0.881	0.713
X4	0.884	0.920	0.743
And	0.887	0.922	0.748

The variables used in this study exhibited Cronbach's Alpha values ranging from 0.797 to 0.929, all

surpassing the 0.70 threshold. This indicates a robust level of internal consistency for the constructs, aligning with Sarstedt et al.'s (2021) suggestion. According to Hair et al. (2021), higher composite reliability values indicate greater reliability. In this study, all variables showcased composite reliability values exceeding 0.70, ranging from 0.881 to 0.954, signifying a high level of reliability.

For assessing both convergent and discriminant validity, the study employed the Average Variance Extracted (AVE) indicator. The AVE values for all variables in the study fell within the range of 0.713 to 0.875, surpassing the recommended minimum threshold of 0.5 for establishing convergent validity, as advised by Sarstedt et al. (2021). The AVE quantifies the spread of variance between a construct and its indicators, an important element in establishing convergent validity.

Table 6: Path Coefficient.

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X1 -> X4	-0.072	-0.069	0.050	1.433	0.153
X1 -> Y	0.071	0.068	0.047	1.513	0.132
X2 -> X4	0.366	0.370	0.059	6.196	0.000
X2 -> Y	0.187	0.184	0.049	3.812	0.000
X3 -> X4	0.510	0.512	0.067	7.600	0.000
X3 -> Y	0.212	0.229	0.096	2.214	0.028
X4 -> Y	0.505	0.494	0.088	5.771	0.000

Table 7: Specific Indirect Effects.

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
X1 -> X4 -> Y	-0.037	-0.033	0.024	1.504	0.134
X2 -> X4 -> Y	0.185	0.183	0.044	4.238	0.000
X3 -> X4 -> Y	0.258	0.251	0.050	5.108	0.000

Table 3 shows that X1 doesn't have a significant influence on X4 and Y, as the P value is less than 0.05. But, X2 has a positive and significant influence on X4 and Y, with the coefficients being positive and P-values less than 0.05. X3 also has a similar positive and significant impact on X4 and Y. When X4 comes in as a mediating variable, it influences Y with a positive and significant effect.

The details in Table 4 shows the role of X4 as a mediating variable. It turns out that X1 doesn't indirectly affect Y through X4, as shown by the P-value being larger than 0.05. On the other hand, X2 and X3 do have positive indirect effects on Y through X4, and we know this from the P-values being less than 0.05

Table 8: R Square.

	R Square	R Square Adjusted
X4	0.562	0.555
And	0.675	0.668

According to Miles (2014), the Adjusted R Square signifies the part of variation in the dependent variable attributable to the independent variable across the entire population. In this study's context, X4's Adjusted R Square stands at 0.555, clarifying that 55.5% of the population's variation finds its explanation in X1, X2, and X3. Meanwhile, Y's adjusted R Square at 0.668 underscores X4's capability to explain 66.8% of the population's variation.

Table 9: F Square.

	X1	X2	X3	X4	And
X1				0.010	0.013
X2				0.219	0.063
X3				0.373	0.063
X4					0.344
And					

Cohen (1988) has established categories for effect sizes, labeling those at 0.02, 0.15, and 0.35 as small, medium, and large, correspondingly, for exogenous latent variables. In the context of our study, the effect sizes of X1, X2, and X3 are 0.010, 0.219, and 0.373, respectively, reflecting small, medium, and large effects on X4. Furthermore, X1, X2, X3, and X4's effect size on Y are measured at 0.013, 0.063, 0.063, and 0.344, respectively, indicative of a small, medium, and large impacts.

5. DISCUSSIONS AND CONCLUSIONS

5.1. Findings

From the result shows that first hypotheses are rejected. Second and third hypotheses are accepted. The research results show that work quality dysfunction has no effect on organizational performance either directly or

indirectly. This means, organization needs to have the guidance for each role of organizational structure to increase the quality. Moreover, the direct evaluation needs to be made to be one of the steps to be more effective. Because this research used the public organization, some rules were from top down. So that, made some function will only work based on the instruction. Meanwhile, the role of organizations supports organizational performance both directly and indirectly through accountability. Organizations are only able to improve performance if the performance can be measured (Richard et al., 2009). Accountability gives a better role to external organizational factors which have an indirect positive influence on organizational performance compared to their direct influence. These results have the implication that the performance of public organizations in government agencies requires full commitment and support from the organization. Maintaining accountability in a sustainable manner will have a positive effect on organizational performance. Meanwhile, there needs to be awareness of work dysfunction which can result in lack of performance and lack of accountability. Maximizing accountability will have a good influence on the factors supporting organizational performance. That was supported by the previous research of how accountability policy gives impact to organizational successfulness (Shaferi, 2024).

It is necessary to investigate the assumptions underlying accountability such as the origin of the organizational understanding regarding what is appropriate behavior, the effect of a change of mutual expectations, the role of internal and external audiences, and the presence of organizational social and normative pressures (Mir, 2020). In the organizational literature, accountability suggest that to understand organizational accountability. Accountability, which is used in a wide variety of fields, contexts and disciplines as fulfilling a formal obligation to a person in authority needs to be fulfilled. So many factors effect the performance and support of organization is a must. Performance is multidimensional, connected to its goals and objectives, and may be defined as an organization's ability to use its resources efficiently. The result supported the previous research (Lee, 2022).

5.2. Conclusions

This research provides results that dysfunction in work quality, the role of the organization will have an influence on organizational performance. However, the role of accountability will make a positive contribution to organizational performance. Accountability will have an influence on the leadership being able to be responsible for activity policies, recognition of the positive role in achieving organizational goals, leaders and staff are involved together in evaluating activity policies, the effect of positive recognition on the use of performance information. The future direction of research in this topic should expand more variables details of organization. Also, wider the area of research and more respondents used.

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