

Good Governance as a Mediator: Analyzing the Influence of Financial Governance and Internal Control on Performance Accountability

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Abstract

This study aims to examine the relationship between financial governance and internal control, and to analyze how good governance mediates the relationship between these two constructs and performance accountability. The research employs a quantitative method in which financial governance and internal control serve as independent variables, performance accountability as the dependent variable, and good governance as the mediating variable. The population of this study comprises 239 employees of the BRPPUPP. Primary data were obtained from questionnaires distributed to respondents, and secondary data were collected from institutional records. The results indicate a significant and positive relationship between financial governance and internal control on performance accountability, and that the good governance variable mediates this relationship.

Keywords: Financial Management, Internal Control, Performance Accountability, Good Governance

1. Introduction

The performance of a government agency is the level of success of an agency in carrying out its duties, functions, and responsibilities to achieve its established goals and provide services to the public in an effective, efficient, transparent, and accountable manner. Performance is measured through the Government Agency Performance Accountability System (SAKIP), which is a system used to improve accountability and transparency in managing available resources and to ensure that an institution can be held accountable to the public for what has been achieved ([Evaranus, 2020](#)).

According on Low No.17 of 2003 concerning state finances, it is stated that all right and obligations of the state that can be valued in monetary terms, including everything in the form

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of money or goods that can become state property in the context of implementing rights and obligations. State financial management must be carried out in an orderly, efficient, effective, transparent, and responsible manner in accordance with laws and regulations ([Presiden Republik Indonesia, 2003](#)).

In accordance with Government Regulation No. 60 of 2008 concerning the government internal control system (SPIP), SPI is an integrated system that is carried out continuously by both leaders and all employees that is oriented towards actions and activities to achieve effective and efficient organizational goals as well as reliable financial reports that comply with laws and regulations ([Presiden Republik Indonesia, 2008](#)). Good governance is a basic principle in government administration that aims to improve the quality of clean, transparent, and accountable governance ([Presiden Republik Indonesia, 2014](#)).

In preparing the budget for the BRPPUPP, a performance-based budget has been used, and its implementation is expected to be in line with the objectives and targets to be achieved. The realization of BRPPUPP expenditure in 2022 was 96.69% of the total budget received with 11 revisions, while the realization of expenditure was 98.41% with 9 revisions in 2023. The SAKIP value in 2022 was 84.02, while in 2023 it was 81.15. Additionally, based on the results of the risk management implementation evaluation report, which is part of the government's internal control system conducted by the Inspectorate General of the Ministry of Marine Affairs and Fisheries, the risk management system in place at the Center is not yet fully compliant with the Minister of Maritime Affairs and Fisheries Regulation. There are still risk management forms that have not been completed with the remaining risks for ongoing activities and/or a schedule for responding to risks, and documents for determining the monitoring and evaluation of risk mitigation implementation plans have not yet been prepared. This study focuses on financial management, internal control, performance accountability, and good governance. Based on the above description, this study aims to examine whether good governance can mediate the relationship between financial management and internal control on performance accountability with an empirical study at BRPPUPP Palembang.

2. Literature Review

2.1. *The Effect of Financial Governance on Good Governance*

In realizing good governance, the government seeks to improve the quality of public services by enhancing transparency and accountable financial management. One of the key efforts involves financial governance, starting from budget planning, budget execution, budget revision, as well as financial reporting and accountability ([Dewi et al., 2024](#)). Research conducted by ([Auliarahma & Puspitaningrum, 2014](#)) also found that the principles of good governance positively influence the success of implementing performance-based budgeting.

H1: Financial governance has a positive and significant effect on good governance.

2.2. *The Effect of Internal Control on Good Governance*

In implementing the government's internal control system, institutional leaders must establish and maintain a positive and conducive control environment. This is achieved by upholding integrity and ethical values, committing to competence, exercising effective and supportive leadership, and ensuring efficient internal supervision within the government to realize good governance ([Azlina, 2019](#)). Research conducted by [Arddiyanti & Supriadi, \(2018\)](#) showed that

the internal control system has a positive and significant effect on good governance.

H2: Internal control has a positive and significant effect on good governance.

2.3. The Effect of Financial Governance on Performance Accountability

According to Ministerial Regulation of Marine Affairs and Fisheries No. 35 of 2023 concerning organizational performance management within the Ministry of Marine Affairs and Fisheries, one of the key criteria for assessing organizational performance accountability is effectiveness, which is measured by analysing whether the institution's objectives and targets align with sound financial governance. In connection with agency theory, financial governance, including budget planning, budget execution, budget revision, and financial reporting and accountability, represents the mechanism by which the principal (institutional leader or government) directs the agent (work units or employees) to achieve the organization's objectives.

Research conducted by ([Azlina, 2019](#)) found that regional financial management did not significantly influence the performance of government institutions. However, a study by Sarmento found that budget planning and implementation positively affect performance accountability.

H3: Financial governance has a positive and significant effect on the performance accountability of government institutions.

2.4. The Effect of Internal Control on Performance Accountability

According to Government Regulation No. 60 of 2008, internal control is defined as an integrated process of activities and actions continuously carried out by leaders and all employees to provide reasonable assurance of achieving objectives effectively and efficiently, ensuring the reliability of financial reporting, safeguarding state assets, and maintaining compliance with laws and regulations. The Government Internal Control System (SPIP) is a comprehensive internal control system implemented across central and regional government. Its purpose is to ensure that all governmental activities are carried out in an orderly manner and in accordance with applicable laws, in order to realize good governance ([Azlina, 2019](#)). Research conducted by ([Indrijantoro & Irwansyah, 2023](#)) also stated that the government's internal control system has a positive and significant impact on public accountability.

H4: Internal control has a positive and significant effect on performance accountability.

2.5. The Effect of Good Governance on Performance Accountability

Good governance encompasses a range of principles, processes, and practices applied in organizational or governmental management. Its scope includes transparency, accountability, participation, adherence to the law, and effective risk management ([Auliarahma & Puspitaningrum, 2014](#)). The implementation of good governance improves performance through more effective and efficient decision-making processes. By applying the principles of good governance, a government institution can ensure that its performance aligns with its goals and objectives ([Azlina, 2019](#)). Research conducted by ([Claudya, 2020](#)) found that good governance has a positive influence on public accountability.

H5: Good governance has a positive and significant effect on performance accountability.

2.6. The Effect of Financial Governance on Performance Accountability Mediated by Good

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According to ([Haliah & Nirwana, 2019](#)), Factors such as employee competence and administrative systems indirectly affect performance through the quality of financial reporting. This means that the better the financial governance implemented, the higher the level of performance accountability that can be achieved, because the processes of financial planning, implementation, control, and reporting are conducted transparently and responsibly. Moreover, sound financial governance supports the realization of good governance principles, including accountability, transparency, and participation. The findings of ([Nirwana & Haliah, 2018](#)) Research also indicates that the quality of financial reports directly affects institutional performance.

H6: Good governance can mediate the relationship between financial governance and institutional performance.

2.7. The Effect of Internal Control on Performance Accountability Mediated by Good Governance

Government Regulation No. 60 of 2008 on the Government Internal Control System (SPIP) is one of the government's approaches to strengthening internal control mechanisms, enabling administrative activities to be carried out effectively, efficiently, transparently, and accountably through the development of an internal control culture. An effective internal control system helps ensure that all resource management processes run in accordance with established rules and procedures, thereby minimizing the risk of errors, fraud, and irregularities. With proper internal control, the information produced becomes more accurate and reliable, enabling better performance accountability—since the organization's outcomes can be justified transparently and responsibly. Furthermore, research conducted by ([Claudya, 2020](#)) found that the internal control system has a positive and significant effect on public accountability.

H7: Good governance can mediate the relationship between internal control and institutional performance accountability

3. Research Method

This type of research employs a quantitative method in which the independent variables are financial governance (TKK) and internal control (PI), and the dependent variable is performance accountability (AK), with the mediating variable being good governance (GG). The data used in this study are primary and secondary data. The primary data used in this study are data obtained directly from respondents through research questionnaires. The secondary data used are annual reports, SPIP reports, financial reports, and performance accountability reports issued by the Center for Public Water Fisheries Research and Fisheries Extension for 2 (two) years, namely 2022-2023.

The population in this study was the BRPPUPP, with 239 employees sampled using non-probability and probability sampling techniques. The data collection procedure in this study involved distributing questionnaires to the relevant respondents. The sampling technique employed was quantitative, with data analysis including data processing and presentation, calculations to describe the data, and hypothesis testing using statistical tests.

The questionnaire will be distributed electronically to facilitate wider reach and ensure ease of data collection. Respondents will assess their perceptions of performance accountability, good governance, financial governance, and internal control. Variables will be measured using a

Likert scale (1-5), where 1 indicates strong disagreement and 5 indicates strong agreement.

This study used descriptive statistical analysis. Descriptive statistic is a data analysis method used to obtain the distribution of respondents' responses through the measurement of the mean, standard deviation, and inferential statistics using a structural equation model (SEM) to analyze the influence between variable (Gunarto, 2018). In SEM PLS, tests are conducted, including (Hair et al., 2019):

- Evaluation of the measurement model, including validity and reliability tests
- Evaluation of the structural model, including multicollinearity tests, R^2 , Q^2 , path coefficient, and significance tests
- Mediation test using bootstrapping and indirect effects.

The hypothetical framework suggests that financial governance and internal control are two key factors that can improve an agency's performance and accountability, but the strength of their influence depends on the quality of good governance implemented. Transparent, orderly, and procedurally sound financial management, along with effective internal control, will provide a strong foundation for organizations to be accountable for their performance. However, this relationship is more optimal when the principles of good governance—such as transparency, accountability, responsiveness, effectiveness, legal compliance, and managerial integrity—function as mediators that strengthen the consistency, clarity, and quality of the management process. Thus, good governance not only complements but also reinforces the influence of financial governance and internal control on performance accountability. Specifically, we hypothesize the following.

- H₁: Financial governance has a positive and significant effect on good governance
H₂: Internal control has a positive and significant effect on good governance
H₃: Financial governance has a positive and significant effect on the performance accountability of government institutions.
H₄: Internal control has a positive and significant effect on performance accountability.
H₅: Good governance has a positive and significant effect on performance accountability
H₆: *Good governance* can mediate the relationship between financial governance and institutional performance.
H₇: *Good governance* can mediate the relationship between internal control and institutional performance accountability

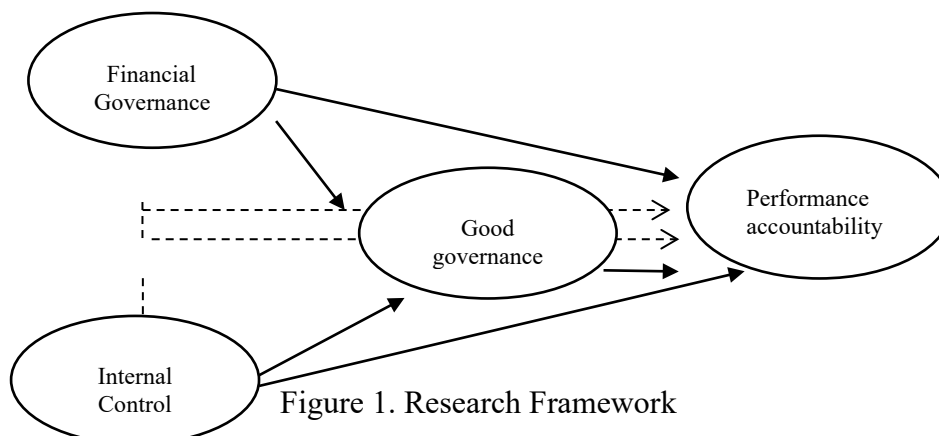


Figure 1. Research Framework

4. Findings and Discussions

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This study is quantitative. The aim is to analyze financial management and internal control on performance accountability mediated by good governance. Based on the results of the study, the following results were obtained:

4.1. Descriptive Statistics

Based on the characteristics of respondents according to length of service, employees at BRPPUPP are dominated by those with 11-20 years of service, indicating that employees are quite experienced in their profession. Respondent characteristics based on position or job title show that BRPPUPP is structurally led by one head of office and one head of the general subdivision, and overall, employees hold functional positions. Meanwhile, characteristics based on the highest level of education of BRPPUPP employees show that most are Diploma IV and Bachelor's degree graduates.

4.2. Data Analysis Results

This study consists of a structural model and a measurement model.

4.2.1. Measurement Model

Table 1 Outer Loading, Composite Reliability, and Average Variance Extracted

Variable	Measurement Items	Indicators	Outer Loading	Cronbach's alpha	Composite Reliability (rho_a)	AVE
Performance Accountability (PA)	PA1	Performance Planning	0.841	0.911	0.911	0.694
	PA2	Performance Agreement	0.876			
	PA3	Performance Measurement	0.858			
	PA4	Performance Reporting	0.847			
	PA5	Performance Monitoring	0.824			
	PA6	Performance Evaluation	0.748			
Good Governance (GG)	GG1	Transparency	0.722	0.888	0.891	0.643
	GG2	Accountability	0.791			
	GG3	Managerial	0.805			
	GG4	Legal Compliance	0.838			
	GG5	Technical Competence	0.849			
	GG6	Technology Information	0.801			
Financial Management (FM)	FM1	Budget Planning	0.831	0.921	0.921	0.718
	FM2	Budget Preparation	0.874			
	FM3	Regulatory Compliance	0.883			

	FM4	Budget Implementation	0.897			
	FM5	Budget Revision	0.896			
	FM6	Reporting and Accountability	0.845			
	FM7	Budget Transparency	0.832			
	FM8	Internal Oversight	0.872			
Internal Control (IC)	IC1	Control environment	0.834			
	IC2	Risk Assessment	0.840			
	IC3	Control Activities	0.866			
	IC4	Information and Communication	0.811	0.952	0.953	0.751
	IC5	Internal Control Monitoring	0.867			
	IC6	Monitoring and Evaluation	0.867			

Based on the results of measurements using SEM PLS on the four variables, namely performance accountability, good governance, financial management, and internal control, the results obtained outer loading values > 0.05 , where outer loading values greater than 0.7 mean that the six variables are considered valid. Outer loading values > 0.7 and AVE values > 0.05 are considered valid (Hair & Alamer, 2022). The convergent level of the six variables is 0.643 – 0.751, indicating that the AVE (Average Variance Extracted) value is > 0.05 , which means that it meets the requirements for good convergent validity. The Cronbach's alpha and composite reliability values of the six variables, ranging from 0.888 to 0.952 and 0.891 to 0.953, indicate good internal consistency because the values are > 0.70 .

4.2.2. Model Structure

The structural model explains the cause-and-effect relationships between constructs, including direct relationships between independent and dependent variables, and describes indirect non-t relationships in the form of mediating and moderating variables (Russo & Stol, 2022). The structural model evaluation test was conducted in three stages, namely:

a) Multicollinearity Test

Table 2 Multicollinearity Test r

	Performance Accountability	Good governance	Financial Management	Internal Control
Performance Accountability	3,848			
Financial Management	2,725	2,314		
Internal Control	3,639	2,314		

Based on the results of data processing through SEM PLS, the results obtained were inner VIF

<5, indicating a low level of multicollinearity between variables.

b) R Square (R^2) and Q Square (Q^2)

The R-Square (R^2) function, also known as the coefficient of determination, is used to measure the proportion of variation (diversity) in the dependent variable (Y) that can be explained by the independent variable (X) in a regression model, while Q-square is a statistical measure used to assess the relevance of predictions from a construct model.

Table 3 R-Square and Q-Square

	R-Square	Q-Square
Performance Accountability	0.709	0.662
	0.740	0.732

Based on the results of data processing through SEM PLS, the R Square value for performance accountability was 0.709, meaning that 70.9% of the variation in performance accountability can be explained by financial management and internal control, while the rest is influenced by other factors outside the model. Meanwhile, the R Square value for is 74%, which can be explained by financial governance, while the rest is influenced by other factors outside the model. As for the Q Square value, the performance accountability and values are > 0.50 , meaning that both variables have high prediction accuracy.

c) Path Coefficient

The coefficient value ranges from -1 to 1, where a positive value of 0 to 1 indicates a positive relationship, while a negative value of -1 to 0 indicates a negative relationship. The closer the value is to 1, the stronger the positive relationship, while the closer the value is to -1, the stronger the negative relationship. (J. F. Hair et al., 2019)

Table 4 Path Coefficient

	Path Coefficient
Good Governance -> Performance Accountability	0.385
Internal Control -> Performance Accountability	0.342
Internal Control -> Good Governance	0.587
Financial Management -> Performance Accountability	0.176
Financial Management -> Good governance	0.327

Based on the results of data processing through SEM PLS, it was found that all variables have a positive relationship, but the relationship between internal control and good governance has a strong positive relationship because the path coefficient value is 0.587, which is close to 1.

4.3. Robustness Check

The robustness check is the final step. It is used to support the consistency of the results so that they can be trusted to be a good representation of the phenomenon being studied ([Hair et al., 2019](#)), Several methods for testing the robustness of PLS SEM results ([Sarstedt et al., 2020](#)), include:

4.3.1. Nonlinear Effect

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The nonlinear effect test is used to ensure that the results of the model are more accurate and reflect complex realities, thereby avoiding errors in interpreting the relationships between variables

Table 5 Nonlinearity Test

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Good governance -> Akuntabilitas Kinerja	0.343	0.347	0.082	4.180	0.000
Pengendalian Intern -> Akuntabilitas Kinerja	0.368	0.361	0.085	4.305	0.000
Pengendalian Intern -> Good governance	0.587	0.585	0.054	10.831	0.000
QE (Good governance) -> Akuntabilitas Kinerja	-0.035	-0.043	0.063	0.565	0.572
QE (Pengendalian Intern) -> Akuntabilitas Kinerja	0.033	0.019	0.065	0.512	0.609
QE (Tata Kelola Keuangan) -> Akuntabilitas Kinerja	0.058	0.062	0.039	1.493	0.135
Tata Kelola Keuangan -> Akuntabilitas Kinerja	0.216	0.219	0.062	3.495	0.000
Tata Kelola Keuangan -> Good governance	0.327	0.330	0.052	6.229	0.000

Based on the results, the p-values for all variables are > 0.05, indicating that the relationship between good governance and performance accountability is linear, consistent with the model's linearity assumption.

4.3.2. Hypothesis testing

Table 6: Direct Hypothesis Testing

Hipotesis	Path Coefficient	95% Interval Kepercayaan Path Coefficient		f Square	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
		Batas Bawah	Batas Atas					
H1. Tata Kelola Keuangan -> Good governance	0.327	0,227	0,431	0,178	0.330	0.052	6.229	0.000
H2. Pengendalian Intern -> Good governance	0.587	0,476	0,686	0,573	0.585	0.054	10.831	0.000
H3. Tata Kelola Keuangan -> Akuntabilitas Kinerja	0.176	0,077	0,282	0,039	0.175	0.052	3.364	0.001

H4.								
Pengendalian								
Intern ->	0.342	0,187	0,495	0,11	0.341	0.078	4.356	0.000
Akuntabilitas								
Kinerja								
H5. Good								
governance								
->	0.385	0,215	0,554	0,132	0.386	0.086	4.476	0.000
Akuntabilitas								
Kinerja								

Based on the results of testing through SEM PLS, the following results were obtained:

- First Hypothesis (H₁) **is accepted**, namely that there is a significant positive influence between financial management and good governance, meaning that the better the implementation of financial management, the better the application of good governance principles in institutional financial management. For example, budgeting, budget implementation, monitoring and evaluation of budgets, and the involvement of internal and external parties in overseeing good financial management in institutions will influence the realization of good governance.
- The second hypothesis (H₂) **is accepted**, namely that there is a significant positive influence between internal control and good governance, meaning that the better the implementation of internal control in an agency, the more it can realize the principles of good governance. Internal control plays an important role in improving good governance. Comprehensive internal control, such as the enforcement of integrity by all employees within the institution, the identification and mitigation of risks, and the monitoring of risks that could hinder the achievement of institutional goals, as well as effective information and communication to all employees, are important factors in the realization of good governance.
- The third hypothesis (H₃) **was accepted**, namely that there is a significant positive influence between financial management and accountability, meaning that any changes in financial management will improve performance accountability. However, with the implementation of good financial management, for example through careful budget planning, budget implementation in accordance with regulations, and monitoring and evaluation of financial management within the agency, performance accountability can be improved.
- The fourth hypothesis (H₄) **was accepted**, namely that there is a significant positive influence between internal control and performance accountability, meaning that changes in internal control have an effect on improving performance accountability, even though the influence is still low. In agency theory, the principal (agency/government leader) is obliged to conduct internal supervision to minimize risks that will hinder the achievement of agency objectives, so that agents (work units/employees) need to provide assurance in the implementation of internal control within the agency, for example by upholding integrity and identifying and mitigating risks to the work being done. This aims to improve performance accountability.

- e) The fifth hypothesis (H₅) **was accepted**, namely that there is a significant positive influence between good governance and performance accountability, meaning that any change in good governance will increase performance accountability.

4.3.3. Indirect Hypothesis Testing

Table 7 Indirect Hypothesis Testing

Hypothesis	Path Coefficient	95% Confidence Interval Path Coefficient		upsion v	P values	
		Lower Bound	Upper Limit			
H6. Financial Management -> Good governance -> Performance Accountability	0.126	0.065	0.204	0.016	0.000	
H7. Internal Control -> Good governance -> Performance Accountability	0.226	0.12	0.337	0.051	0.00	

Based on the data processed by SEM PLS 4.0, the following results were obtained:

- f) The sixth hypothesis (H₆) **is accepted**, whereby good governance significantly acts as a mediating variable, mediating the indirect influence of financial governance on accountability. The principles of financial governance, such as transparency, accountability, and supervision from various parties, can help principals ensure that agents act in accordance with organizational objectives and use available resources effectively and efficiently. Therefore, good governance is needed to ensure accountability and minimize abuse of authority that can hinder institutional performance.

The seventh hypothesis (H₇) **is accepted**, whereby good governance significantly mediates the indirect effect of internal control on accountability. Good governance is aligned with the principles of good governance when the agency's internal control system functions effectively, thereby enabling the government to identify, measure, map, and mitigate risks that hinder the agency's objectives. Thus, agents can be accountable to principals for the implementation of activities and for financial management.

5. Conclusions

The results show that financial management and internal control have a significant positive effect on good governance and performance accountability at BRPPUPP. The better the financial management and the implementation of internal controls, the greater the effectiveness of good governance and performance accountability. In addition, good governance has been shown to play a significant mediating role in strengthening the influence of financial management and internal control on performance accountability; however, its mediating role remains underdeveloped, limiting its effectiveness.

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