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The Role of Organizational Governance in Enhancing Accountability and Performance in Government Agencies

Ananda Saputri[1] Yuliana[2], Lestari[3]
[1,2,3] Fakultas Ekonomi, Akuntasi, Universitas Widya Gama Mahakam Samarinda, Samarinda, Indonesia

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ABSTRACT

Good organizational governance is a key factor in improving the accountability and performance of government agencies. The application of governance principles including transparency, accountability, responsibility, independence, and fairness is expected to strengthen the effectiveness of government administration and enhance public trust in the services provided. This study aims to analyze the role of organizational governance in improving the accountability and performance of government agencies. The research method used is a quantitative approach with data collection techniques involving the distribution of questionnaires to government officials in several government agencies. The data were analyzed using linear regression analysis to test the influence of organizational governance on the accountability and performance of government agencies. The results indicate that organizational governance has a positive and significant effect on the accountability of government agencies. Furthermore, organizational governance has also been shown to improve agency performance through more effective resource management, transparent decision-making, and the strengthening of internal control systems. Thus, the implementation of good organizational governance serves as a strategic instrument in achieving accountability and the sustainable improvement of government agency performance.

Corresponding Author:

Ananda Saputri,
Akuntansi, Fakultas Ekonomi,
Universitas Widya Gama Mahakam Samarinda, Samarinda, Indonesia,
Jl. Wahid Hasyim, Samarinda, Indonesia
Email: aanandassaputri01@gmail.com

1. INTRODUCTION

Demands for transparent, effective, and accountable governance are increasing in line with the evolving paradigm of **good governance** in the public sector. The public, as the primary stakeholders, expects government agencies to provide quality services, manage public resources efficiently, and be accountable for every policy and program implemented. In this context, organizational governance is a key factor determining the success of government agencies in achieving their organizational goals while enhancing public trust. Good organizational governance reflects the existence of systems, structures, and mechanisms that regulate the relationships among various organizational elements so that decision-making, program implementation, and oversight can proceed effectively and transparently. Accountability is a fundamental principle in the public sector because it relates to the obligation of government agencies to be accountable to the public for budget use, program implementation, and performance achievements. A high level of accountability will foster clean governance free from the abuse of authority. On the other hand, the performance of government agencies serves as a key indicator in assessing the effectiveness of an organization's tasks and functions. Good performance demonstrates an agency's ability to achieve its established targets, provide optimal public services, and generate tangible benefits for the community. Therefore, efforts to improve the accountability and performance of government agencies must be supported by the implementation of effective organizational governance.

Various regulations in Indonesia have emphasized the importance of organizational governance in the public sector, such as the implementation of the Government Agency Performance Accountability System (SAKIP), the strengthening of the Government Internal Control System (SPIP), and bureaucratic reforms aimed at improving the quality of public services. However, in practice, various problems related to low accountability and poor performance among government agencies still persist. Evaluation results from several oversight agencies indicate that there are still agencies that have not been able to prepare performance reports optimally, have not fully implemented the principle of transparency, and face obstacles in managing organizational resources. These conditions suggest that the implementation of good organizational governance remains a challenge for many government agencies. Although numerous studies have been conducted on organizational governance, accountability, and public sector performance, there remains a **research gap** that requires further examination. Most previous studies have tended to examine the direct impact of organizational governance on government agency performance without considering the role of accountability as a factor that can strengthen that relationship. Additionally, some studies have yielded inconsistent results. A number of studies have found that organizational governance has a significant impact on improving the performance of government agencies, while other studies indicate that this impact is relatively weak because it is influenced by other factors such as organizational culture, civil servant competence, and internal control systems. The inconsistency in these research findings highlights the need for a more in-depth study of how organizational governance plays a role in enhancing accountability while also driving improvements in the performance of government agencies.

Theoretically, this study is based on **Agency Theory** and **Good Governance Theory**. Agency Theory explains the relationship between the public as the principal and the government as the agent responsible for managing public resources. In this relationship, accountability is necessary to reduce information asymmetry and ensure that the government carries out its duties in accordance with the public's interests. Meanwhile, Good Governance Theory emphasizes the importance of applying the principles of transparency, accountability, participation, effectiveness, efficiency, and the rule of law in the administration of government. Good organizational governance creates oversight and control mechanisms capable of improving the quality of organizational management, thereby positively impacting accountability and performance. Several previous studies have demonstrated that organizational governance plays a crucial role in improving the quality of public sector management. Research conducted by various scholars indicates that the application of good governance principles can enhance transparency, strengthen internal control systems, and promote accountability in local financial management. Other studies have found that high levels of accountability contribute to improved effectiveness of government programs and the quality of public services. In addition, studies on the performance of government agencies show that organizations that consistently implement good governance tend to achieve better performance outcomes than those that have not yet optimally applied governance principles. Nevertheless, further research is needed to specifically examine the relationship between organizational governance, accountability, and the performance of government agencies within a single integrated conceptual model.

The novelty of this study lies in its effort to analyze the role of organizational governance not only as a factor that directly influences the performance of government agencies, but also as a mechanism that enhances organizational accountability, which ultimately leads to improved performance. This study offers a more comprehensive perspective by integrating aspects of organizational governance, accountability, and performance within the public sector framework. Thus, this study is expected to make a theoretical contribution to the development of literature on public sector governance and provide relevant empirical evidence for policymakers. Based on the above discussion, the objectives of this study are to analyze the role of organizational governance in enhancing the accountability of government agencies, to examine the influence of organizational governance on the performance of government agencies, and to evaluate the relationship between accountability and the performance of government agencies. This study also aims to provide a deeper understanding of the importance of implementing organizational governance in supporting the creation of an effective, efficient, and results-oriented government.

The benefits of this study can be viewed from two perspectives: theoretical and practical. Theoretically, this study is expected to enrich the literature on organizational governance, accountability, and public sector performance, as well as serve as a reference for future research on similar topics. Practically, the findings of this study are expected to inform government agencies in formulating policies and strategies to strengthen organizational governance in order to improve accountability and performance. Furthermore, this study can provide input to stakeholders in their efforts to achieve better and more sustainable governance. By testing these hypotheses, this study is expected to provide an empirical picture of the importance of organizational governance as a strategic instrument in improving the accountability and performance of government agencies.

2. RESEARCH METHOD

This study employs a quantitative approach with an explanatory research design aimed at analyzing the role of organizational governance in improving the accountability and performance of government agencies. The study population consists of civil servants (ASN) working in both central and local government agencies. The research sample was determined using purposive sampling, specifically respondents involved in the processes of planning, implementation, monitoring, and reporting on organizational performance. The data used consists of primary data collected through a questionnaire employing a 1–5 Likert scale. The organizational governance variable is measured using indicators of transparency, accountability, responsibility, independence, and fairness. The accountability variable was measured based on performance accountability, reporting, and regulatory compliance, while the government agency performance variable was measured through effectiveness, efficiency, service quality, and achievement of organizational targets. The data analysis stages included testing the validity and reliability of the instruments, descriptive statistical analysis, and hypothesis testing using Structural Equation Modeling Partial Least Squares (SEM-PLS). This method was chosen because it can simultaneously analyze both direct and indirect relationships among variables. Data processing was performed using SmartPLS software. The results of the analysis were used to address the research objectives and to scientifically test the effect of organizational governance on accountability and the performance of government agencies.

3. RESULTS AND DISCUSSIONS

3.1 Organizational Governance Has a Positive and Significant Impact on the Accountability of Government Agencies

This study involved 200 respondents consisting of civil servants from various local government agencies. Based on the respondents' characteristics, the majority had more than five years of service and were therefore considered to understand the organizational governance systems and accountability mechanisms implemented in their respective agencies. Before testing the hypotheses, all research instruments were tested for validity and reliability. The validity test results showed that all indicators had factor loadings above 0.70 and Average Variance Extracted (AVE) values above 0.50. The reliability test results showed that the Cronbach's Alpha and Composite Reliability values for all variables were greater than 0.70, thus the instruments were deemed valid and reliable. Data analysis was conducted using the SEM-PLS method. The results of the structural equation modeling test showed that the organizational governance variable had a path coefficient of *0.684 for government agency accountability, with a t-statistic of 9.842 and a p-value of 0.000. This value is greater than the critical t-table value of 1.96 at a 5% significance level; therefore, the first hypothesis was accepted. This finding indicates that the better the implementation of organizational governance, the higher the level of government agency accountability.

The application of the principles of transparency, accountability, responsibility, independence, and fairness has proven effective in strengthening an organization's accountability system. Agencies with good governance tend to be better able to prepare performance reports in a timely manner, provide open information to the public, and ensure that all activities are conducted in accordance with applicable regulations. In addition, effective internal oversight mechanisms also improve the quality of reporting and accountability for the use of public resources. The results of this study reinforce the theory of Good Governance, which states that organizational governance is the primary foundation for creating accountability in the public sector. Thus, the first hypothesis which states that organizational governance has a positive and significant effect on the accountability of government agencies is accepted.

3.2. Organizational Governance Has a Positive and Significant Impact on the Performance of Government Agencies

The second hypothesis test aimed to determine the effect of organizational governance on the performance of government agencies. Based on the results of the descriptive analysis, respondents gave high ratings to the implementation of organizational governance, particularly regarding transparency in decision-making, the effectiveness of internal controls, and compliance with operational procedures. Meanwhile, the performance of government agencies was assessed using indicators of work effectiveness, efficiency in resource utilization, quality of public services, and achievement of organizational targets. The results of the SEM-PLS test indicate that organizational governance has a path coefficient of 0.571 on the performance of government agencies.

A t-statistic value of 7.615 with a p-value of 0.00 indicates that this relationship is significant at the 95% confidence level. Thus, the second hypothesis is accepted. These findings indicate that the implementation of good organizational governance can enhance the effectiveness of government agencies in carrying out their duties and functions. Organizations that consistently apply governance principles have more structured work systems, a clear division of tasks, and oversight mechanisms capable of minimizing irregularities. These conditions lead to increased civil servant productivity and improved quality of service to the public.

In addition, good organizational governance helps leaders make more accurate and information-based decisions. Transparency in resource management and clarity regarding organizational responsibilities also contribute to the achievement of an agency’s strategic objectives. The results of the R-Square analysis show that organizational governance accounts for 48.3% of the variation in government agency performance, indicating a fairly strong contribution to improved organizational performance. This finding is consistent with various previous studies stating that the success of public sector organizations is greatly influenced by the quality of governance implemented. Therefore, the second hypothesis which states that organizational governance has a positive and significant effect on government agency performance is accepted.

3.3. Accountability Has a Positive and Significant Impact on the Performance of Government Agencies

The third hypothesis tests the effect of accountability on the performance of government agencies. The accountability variable is measured using indicators of program accountability, transparency in reporting, compliance with regulations, and evaluation of performance achievements. Based on the results of the descriptive analysis, most respondents stated that their agencies have implemented accountability mechanisms fairly well, although there are still some aspects that need improvement, particularly regarding the publication of performance results to the public.

The SEM-PLS test results show that accountability has a path coefficient of **0.462** on government agency performance, with a **t-statistic of 6.327** and a **p-value of 0.000**. These values indicate that accountability has a positive and significant effect on government agency performance. Thus, the third hypothesis is accepted. These findings suggest that agencies with high levels of accountability tend to perform better than those with low levels of accountability. Accountability encourages government officials to work toward established targets and to account for their work results transparently. The requirement for periodic reporting and evaluation also enhances organizational discipline in managing programs and budgets.

Furthermore, accountability fosters a results-oriented work culture, thereby encouraging each work unit to improve the effectiveness and efficiency of program implementation. Through a robust accountability system, government agencies can identify weaknesses in program implementation more quickly and take the necessary corrective actions. The results of this study support Agency Theory, which explains that accountability functions as a mechanism for overseeing the government’s performance of its duties as an agent of the public. Therefore, the third hypothesis—which states that accountability has a positive and significant effect on the performance of government agencies—is accepted.

Discussion

The research results show that organizational governance has a positive and significant effect on the accountability of government agencies; organizational governance has a positive and significant effect on the performance of government agencies; and accountability has a positive and significant effect on the performance of government agencies. These findings indicate that the implementation of good organizational governance is a strategic factor in improving the quality of governance, both in terms of accountability and organizational performance. First, the research results demonstrate that **organizational governance has a positive and significant effect on the accountability of government agencies**. This finding suggests that the better the implementation of organizational governance principles such as transparency, accountability, responsibility, independence, and fairness the higher the level of accountability exhibited by government agencies. In practice, effective organizational governance creates a clear reporting system, strong oversight mechanisms, and transparent decision-making processes. These conditions ensure that every organizational activity is accountable both administratively and to the public.

These findings are consistent with **Good Governance Theory**, which asserts that accountability is one of the main pillars of good governance. According to this theory, public organizations that consistently practice good governance will be better able to account for their use of public resources to the public. Furthermore, the results of this study also support **Agency Theory**, which explains that the government, as an agent, has an obligation to be accountable for the management of resources to the public, as the principal. With good organizational governance, the information gap between the government and the public can be minimized, thereby increasing the level of accountability. These findings are consistent with various previous studies that have found that organizational governance contributes significantly to improving accountability in financial management and the implementation of government programs. Second, this study found that **organizational governance has a positive and significant effect on the performance of government agencies**. These results indicate that the success of government agencies in achieving their organizational goals is heavily influenced by the quality of the governance practices implemented. Good organizational governance creates a clear work structure, an organized division of tasks, and a control system capable of supporting the effective implementation of programs. As a result, organizations can carry out their functions and responsibilities more efficiently and provide higher-quality public services.

Theoretically, these findings reinforce the perspective of **Good Governance Theory**, which states that good governance is the foundation for creating effective and productive organizations. Transparency in resource management, clarity of responsibilities, and adequate oversight enable organizations to optimize their performance. The results of this study are also consistent with various previous studies showing that the implementation of organizational governance has a positive relationship with the effectiveness of public sector organizations. Government agencies that optimally apply governance principles tend to have higher levels of performance achievement compared to organizations that have not consistently implemented them. Therefore, organizational governance can be viewed as a managerial tool capable of improving the quality of public services and the effectiveness of achieving the organization's strategic objectives. Third, the research results show that **accountability has a positive and significant effect on the performance of government agencies**. This finding indicates that increased accountability will drive improved organizational performance. Good accountability reflects an organization's commitment to carrying out its duties in accordance with established targets and to being accountable for the results of its implementation to stakeholders. Through an effective accountability system, organizations can continuously evaluate program implementation and budget utilization so that various weaknesses can be promptly identified and corrected.

These findings support Agency Theory, which explains that accountability mechanisms serve as a control tool to ensure that agents carry out their duties in accordance with the principal's interests. In the context of government, accountability encourages public officials to work professionally, transparently, and in a results-oriented manner. Previous research has also shown that government agencies with high levels of accountability generally perform better due to effective evaluation and oversight systems. Thus, accountability serves not only as an administrative obligation but also as an instrument that drives improvements in organizational performance. Overall, this study makes a theoretical contribution by reinforcing the relevance of Good Governance Theory and Agency Theory in explaining the relationship between organizational governance, accountability, and the performance of government agencies. Furthermore, this study offers practical insights for government agencies by demonstrating that efforts to improve performance cannot be separated from strengthening organizational governance and accountability. Therefore, the government must continue to promote the implementation of good governance principles, strengthen oversight and reporting systems, and foster a results-oriented culture of accountability. This measure is expected to create government agencies that are more transparent, professional, and high-performing in providing services to the public.

4. CONCLUSION

This study aims to analyze the role of organizational governance in improving the accountability and performance of government agencies. Based on the results of data analysis and hypothesis testing, the findings indicate that organizational governance has a positive and significant effect on the accountability of government agencies. These results show that the application of governance principles including transparency, accountability, responsibility, independence, and fairness can strengthen the organization's accountability system and improve the quality of public resource management. Furthermore, this study demonstrates that organizational governance has a positive and significant effect on the performance of government agencies. These findings indicate that good governance can support the effective implementation of programs, improve the efficiency of resource utilization, and enhance the quality of public services. This study also found that accountability has a positive and significant effect on the performance of government agencies. The higher the level of accountability implemented, the better the resulting performance, due to more effective reporting, evaluation, and oversight mechanisms. Overall, all research hypotheses were accepted, leading to the conclusion that organizational governance is a strategic factor capable of improving the accountability and performance of government agencies. These findings have practical implications: government agencies need to strengthen the implementation of organizational governance and accountability systems in order to achieve a more transparent, effective, and results-oriented government. For future research, it is recommended to include additional variables such as organizational culture, civil servant competence, or internal control systems to gain a more comprehensive understanding of the factors that influence the performance of government agencies.

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