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**DOI:** [10.22219/jrak.v11i1.15440](https://doi.org/10.22219/jrak.v11i1.15440)

**Citation:**

Anggini, S.W., Rosidi, & Andayani, W. (2021). The Moderating Role Of Change Management And Leadership Turnover: A Study Of Performance Accountability In Local Government. *Jurnal Reviu Akuntansi Dan Keuangan*, 11(1), 103-117.

**Article Process**

**Submitted:**

February 2, 2021

**Reviewed:**

March 22, 2021

**Revised:**

April 19, 2021

**Accepted:**

April 22, 2021

**Published:**

May 4, 2021

**Office:**

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P-ISSN: 2615-2223

E-ISSN: 2088-0685

Article Type: Research Paper

## THE MODERATING ROLE OF CHANGE MANAGEMENT AND LEADERSHIP TURNOVER: A STUDY OF PERFORMANCE ACCOUNTABILITY IN LOCAL GOVERNMENT

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### ABSTRACT

The purpose of this study is to provide empirical evidence of the effect of the government internal control system and transparency on performance accountability by considering change management and leadership turnover as the moderating variable. This study was conducted on Local Government Organization (OPD) of Muara Enim Regency. The unit of analysis is 118 employees whose work are involved in the preparation of performance accountability. This study using Structural Equation Modelling (SEM) statistical techniques with SmartPLS 3. This study finds that government internal control system and transparency has positive influence on performance accountability. Furthermore showed that change management doesn't moderated the relationship between government internal control system and transparency on performance accountability. Leadership turnover successfully moderated the relationship between government internal control system and performance accountability. However leadership turnover doesn't moderated the relationship between transparency and performance accountability. The results of this study can be used as evaluation material for the local government of Muara Enim Regency in the implementation of internal control system and transparency to achieve accountability of government performance. In addition, by looking at the factors of change management and change of leadership can provide benefits to local governments in carrying out tasks and obligations that focus on the welfare of the community.

**KEYWORDS:** Change Management; Government Internal Control System; Leadership Turnover; Performance Accountability; Transparency.

## INTRODUCTION

Performance accountability is the embodiment of obligations of a government agency to be accountable for the success/failure of the implementation of programs and activities which has been mandated by the stakeholders in order to achieve measurable organizational missions with performance goals/targets that have been determined through performance reports of government agencies compiled periodically. To measure the level of success or failure of public sector performance, it is necessary to evaluate and measure the achievement of organizational performance in a sustainable manner. The form of evaluation and measurement of government performance can be realized through an evaluation of the Government Agency Performance Accountability System (SAKIP).

Based on the results of monitoring and evaluation from Ministry of Empowerment and State Apparatus and Bureaucratic Reform (Kemenpan-RB), there were several things that showed performance accountability in local governments was still weak and has not been implemented in a real and consistent manner, including: (1) lack of commitment in prioritizing accountability from performance side so that performance accountability has not received great attention, especially at the Local Government level; (2) the existence of several laws and regulations in the field of accountability that were not aligned; (3) the absence of strict sanctions for government agencies that did not implement performance accountability; (4) it has not been disseminated yet to all local government agencies regarding policies in the field of accountability.

The results of the Kemenpan-RB evaluation of the Government Performance Accountability System (SAKIP) in 2019 at the Muara Enim Regency Government received predicate "BB". Obtaining this predicate still has obstacles and problems to be faced. One of them is that there are several performance indicators that have not been achieved. This can be seen from the E-SAKIP data of the Muara Enim Regency Government in 2019 related to the composition of the performance achievements of the Regional Apparatus Organization (OPD). In addition, the OPD achievement chart in 2019 decreased when compared to the OPD achievement chart in 2018. The percentage of OPD achievement in 2018 was 83.90%, while in 2019 the percentage of OPD achievement was only 75.98%.

Several indicators have not been achieved in each OPD and a decrease in the percentage of OPD achievement illustrated that the government's performance has not been maximal in focusing and committed to results-oriented governance. Due to this phenomenon, in order to achieve good performance accountability of government agencies, local governments in the development process should implement an appropriate internal control system. This supervision aims to prevent deviation, waste, misuse, obstacles, mistakes and failure as early as possible to achieve the goals and implementation of organizational tasks (Aziz et al., 2018). Another factor that can affect the performance accountability of local government is transparency. The existence of transparency in the implementation of local government will improve the performance accountability of local government because all activities, programs, financial management are carried out openly and published to the public (Saputra et al., 2014).

There are several factors that can strengthen or weaken the internal control system and transparency on government performance accountability that can determine the success or failure of an organization. Change management is a significant driving factor in the relationship between the internal control system and transparency on the performance accountability of organizational. This is because organizational rearrangement is more meaningful as a process that changes organizational culture and creates new processes,

systems, structures, and ways to measure performance accountability (Sedarmayanti, 2010). Change management carried out in the Local Government of Muara Enim Regency, namely a change in the composition, position, task function and organizational structure which is regulated in Regental regulation Number 13 of 2019.

Leadership turnover is also another factor that can strengthen or weaken the relationship between the internal control system and transparency on performance accountability for government. Leadership turnover in the public sector is due to term limits or turnover because of the leader who commits a violation. In the Muara Enim Regency Government, there were leadership turnover at 8 (eight) OPDs as well as Regent turnover due to corruption cases. Leadership turnover is considered as one of the important factors for the success or failure of an organization (Mittal, 2016).

Agency theory (Jensen & Meckling, 1976) stated that the existence of the separation of ownership and supervision of organization. Be given the responsibility to manage the company assets in this research was agent namely regional government, and the who gives a mandate is the principal (central government and the community). Consequence, principal and agent tried to improve utility will have to each. Based on agency theory, agency conflict can be minimized by issuing agency costs. One of the ways that this is done is by designing an internal control system and increasing transparency. The implementation of a good internal control system and transparency at each OPD will improve the performance accountability of local government.

Contingency theory stated that when an organization expects good performance, the organization should make adjustments to uncertain conditions regarding the environment, size, and business strategy (Gerdin & Greve, 2004). Change management variables and leadership turnover are included in the element of uncertainty in an organization that can improve the performance accountability of organizational or even reduce the performance accountability of organizational.

Based on the phenomena and inconsistencies with the results of previous research which explained that the internal control system and transparency can affect the performance accountability of local government (Manullang & Abdullah, 2019; Vitriany & Subardjo, 2020). On the other hand, the internal control system and transparency cannot affect the performance accountability of local governments (Dewi et al., 2017; Natalia et al., 2019; Ningtyas et al., 2019), encouraged researchers to conduct further research related to the effect of internal control system and transparency on the performance accountability of local government.

Several studies on change management as a variable that can affect performance accountability, such as that conducted by Dumanauw et al., (2018); Menda et al., (2018) found that change management had an effect on the performance accountability of labor office employees, Minahasa regency. Other research also conducted by Buntuang, (2016); Sundarsi & Wardiningsih, (2012) found different results, namely change management weakens the performance of local government. The research results by Syachbrani & Akbar, (2015) found that leadership transfers and rotations had many impacts on the work situation of local governments. Another research conducted by Manullang & Abdullah, (2019), the results of their research showed that the turnover of SKPD heads had a negative effect on performance.

Thus, research on the influence of government internal control systems and transparency on performance accountability still yields inconsistent results. Research that does not support the government's internal control system and transparency in improving

performance accountability argues that the ineffectiveness of internal control and transparency can be due to a lack of commitment to oneself, lack of supervision or control, lack of honesty, and unclear Standard Operating Procedures (SOP). In addition, there are other factors that directly affect the accountability of government agencies. The difference between this study and previous research is that most previous studies tested the influence of internal control systems and transparency on performance accountability in order to obtain validity of results that are more in accordance with current conditions. To bridge the inconsistencies of previous research results, this study adds moderation variables, namely change management and leadership change. Binder (2016) suggests that the evaluation of the implementation of change management in an effort to improve the performance of the organization is still very attractive to future researchers. In addition, leadership changes are also an important aspect in improving the performance of local governments (Pietersen and Oni, 2014).

The results of this study can contribute in order to improve better performance accountability in order to produce quality financial information, especially in the Government Agency Performance Accountability System (SAKIP) report. These activities can be started by conducting education and trainings related to improving performance accountability. In addition, the results of this study can be used as a reference to help leaders in taking the next policy direction, especially related to performance accountability, including the creation of a proper Standard Operating Procedure (SOP) on performance accountability such as performance planning, performance measurement, performance reporting, internal evaluation, and performance achievement.

Agency Theory is very instrumental in the implementation of Government Internal Control System (SPIP) in local government. Agency Theory explains the relationship between separation of ownership and supervision of the organization. The local government as an agent is obliged to implement a control system through SPIP to ensure that the programs and activities contained in the Regional Budget Revenue (APBD) as well as the administration of regional financial management can be carried out properly so that the objectives of the organization can be achieved. SPIP is one of the benchmarks that local governments should intensify in preparing financial statement. SPIP is able to form an organizational structure, coordinated methods and measures to maintain organizational wealth, check the accuracy and reliability of accounting data, encourage efficiency and comply with local government policies.

Research conducted by Vitriany & Subardjo, (2020), showed that the internal control system had positive effect on accountability of Surabaya Local Government Organization performance. This is because the average indicators that compose the internal control system have been done well. There was a similar research conducted by Manullang & Abdullah, (2019). The results showed that internal control had a partially positive influence on performance accountability. This indicates that, the better internal control implemented by regional device organizations in North Sumatra Province, the better performance accountability is generated.

*H<sub>1</sub>: The Government Internal Control System has a positive effect on the performance accountability of local government.*

Performance accountability for government agencies is needed to be accountable for their activities to the community as the principal by disclosing all information, both successes and failures experienced by the organization. But the information conveyed sometimes does not correspond to the actual state of the organization. Such conditions are known as

unsymmetrical information or asymmetry information. To anticipate asymmetry information is required Good Governance one of them with transparency. Public trust can be obtained by providing transparent information related to government management. The implementation of government activities should be accountable to the community and used as feedback for future performance improvements, which is an embodiment of performance accountability in government agencies. Research on the relationship of transparency and performance accountability conducted by Mursalim (2019) which showed that transparency has a positive effect on performance accountability. This is because the local government has implemented the principles of Good Governance, namely providing information media related to the public interest directly can be obtained by those in need. Similar results were also submitted by Novatiani, Kusumah, & Vabiani (2019) which showed that transparency affects performance accountability. This showed that if transparency goes well, it will improve the performance of government agencies.

*H<sub>2</sub>: Transparency has a positive effect on the performance accountability of local government.*

Change management is a phenomenon that must be faced, but not everyone is willing to accept the fact that there is a change so that it turns around resistance or rejects the change. The changes made in the management of public sector organizations are very important when considering the needs of the world and community regarding globalization. Contingency theory provides understanding that when an organization expects a good performance, then it has to adapt the system against the conditions that are not uncertain or changing conditions on the environment, organization size and strategies in business (Gerdin and Grave, 2004). Therefore, organizations need to make system adjustments that are used to match the changes that occur. The management of changes in the public sector demands that the government be wiser in implementing the strategies or policies taken. One of them is by implementing the right internal control system so that performance accountability can be realized.

Menda et al., (2018) which stated that change management affected the performance accountability of government. The existence of change management is expected to encourage the government to further improve performance accountability, because change management has indicators that can change the conditions of an organization for the better.

*H<sub>3</sub>: Change Management Strengthens the Effect of the Government Internal Control System (SPIP) on performance accountability*

Van De Ven & Poole, (1995) defined "change as the rules and expectations for an organization to survive and be successful". These changes are described as empirical observations in the form, quality, or condition of the organization over time. The management of change that occurs in the government sector results in new strategies and policies in managing the organization. Therefore, the government needs to inform the public regarding the change in strategy and policy through transparency of local financial management. The research results of Yilmaz et al., (2013) explained that transparency plays a role as a means of controlling the performance of the government. In order to realize good governance in relation to the implementation of change management, reform of regional financial management and reform of state finances is required. The implementation of change management brings logical consequences in the form of governance and development based on sound financial management. Basically, the implementation of the principle of financial transparency is very helpful in realizing an objective and quality performance accountability.

*H<sub>4</sub>: Change management strengthens the effect of transparency on performance accountability*

Leadership turnover is a change in position, occupation, place, or work that is carried out to the leader both horizontally or vertically (promotion or demotion) in an organization (Thahir, 2019). Leadership turnover is a prone condition for the occurrence of an unsustainability of organization pace. This is because the leader is the person who has the highest authority in the organization so that the leader can create new goals and influence all members of the organization to move to the new goals created by the new leader. Leadership turnover can provide a refresher and a new work atmosphere within an organization. Therefore, the policies and strategies taken by the new leadership must be in accordance with the objectives of the organization.

Sundarsi & Wardiningsih, (2012) investigated the impact of a leadership turnover in the work situation of public sector organizations, the results found that changes in the internal control system caused by the turnover of SKPD heads can have a positive effect on employee performance at the BAPPEDA office.

*H<sub>5</sub>: Leadership turnover strengthens the effect of Government Internal Control System (SPIP) on performance accountability.*

Contingency theory in government leadership is one theory based on three factors; relationship of subordinate leaders, performance structure, and position strength (Fiedler, 1967). The subordinate leadership relationship refers to the group atmosphere and their confidence, loyalty, and interactions. The performance structure is more focused on optimizing performance, and the strength of the position refers to the leader's authority to give rewards or punishments to subordinates. This power includes the legitimate power of individuals which culminates in their position in the organization. Leadership turnover that occurs in an organization, demands a new leader to maintain the continuity of the organization so that the goals of the organization can be achieved. Therefore, to support organizational success requires transparent leadership, so that government programs related to efforts to improve welfare can be known transparently.

Kartika et al., (2018) which stated that the leadership turnover is considered very effective because it can encourage leaders to be motivated to create new ideas that are innovative, bright, strategic so that they can improve quality and performance accountability.

*H<sub>6</sub>: Leadership Turnover strengthens the effect of transparency on performance accountability***METHOD**

This study used a positive paradigm with a quantitative approach. The research strategy was carried out using primary data by filling out a questionnaire distributed by each OPD consisting of the Department, Agency and Sub-district in Government of Muara Enim Regency. Thus the unit of analysis used in this study was an individual, namely employees of the Muara Enim Regency Regional Apparatus Organization. This type of research was hypothesis testing.

The population in this study were all Employees or Civil Servants (PNS/ASN) involved in the preparation of SAKIP in each OPD in the Government of Muara Enim Regency. Based on data obtained from the E-SAKIP website, the government of Muara Enim Regency, there were 56 (fifty six) Regional Apparatus Organizations (OPD). The OPD consisted of 24 (twenty four) Department, 7 (seven) Agencies, 2 (two) secretariats, Local Inspectorates, Civil Service Police Units, Regional General Hospitals, and 20 (twenty) Sub-districts totaling of 168 people. The size of the sample size was determined using the Slovin

formula. Based on calculation results with the Slovin formula, the number of samples studied was 118 people and each OPD was 3 people, consisting of the Head of OPD, the Head of the Finance Subdivision, and Assistant PPID (Information and Documentation Management Officer) in the OPD of Muara Enim Regency, South Sumatra.

Performance accountability variable was measured using indicators adopted from Dewi et al., (2017), namely: 1) performance measurement, 2) performance planning, 3) performance reporting, 4) performance evaluation and 5) performance achievement. The SPIP variable was measured by indicators adopted from Dewi et al., (2017), namely: 1) control environment, 2) risk assessment, 3) control activities, 4) information and communication, and 5) monitoring. The transparency variable was measured by indicators adopted from Muhtar et al., (2017), namely: 1) announcing public information, 2) providing public information, 3) service for public information requests, and 4) managing information and documentation. Change management variable was measured by indicators adopted from Umasugi et al., (2017), namely 1) complexity, 2) formalization, 3) centralization. The leadership turnover variable was measured using indicators from Garvin & Roberto, (2015), namely: 1) conditioning the organization, 2) equating the mindset between leaders and employees, 3) managing employee moods through constant communication, 4) strengthening good habits.

This study used the SEM-PLS (Structural Equation Modeling– Partial Least Square) model to analyze data with the help of SmartPLS 3 software. There were three path analysis models in PLS, namely the inner model which specifies the relationship between latent variables, the outer model that specifies the relationship between latent variable with manifest variable, weight relation which estimate the value of latent variable.

The inner model equation for H<sub>1</sub>-H<sub>6</sub> is as follows:

$$AK = 0.361SPIP - 0.236Tr + 0.15KMP + 0.109PK - 0.085SPIP*MP + 0.130Tr*MP + 0.208SPIP*PK - 0.265Tr*PK$$

**RESULTS AND DISCUSSION**

**Evaluation of Measurement Model (Outer Model)**

**Convergent Validity Test**

Construct	AVE	Composite Reliability	Cronbach’s Alpha	Communality
SPIP	0.760	0.920	0.864	0.760
Tr	0.527	0.827	0.738	0.527
MP	0.584	0.901	0.835	0.584
PK	0.757	0.883	0.749	0.757
AK	0.791	0.864	0.803	0.791

**Table 1.**  
Results of the PLS Algorithm

\*Information: SPIP (Government Internal Control System), Tr (Transparency), MP (Change Management), PK (Leadership Turnover), AK (Performance Accountability).

The results of the convergent validity test of all constructs in the study showed that several indicators had a factor loading value  $<0.7$  and a p-value  $<0.05$ . In addition, it can be seen that the AVE value and the communality value have met the rule of thumb, namely with a value of more than 0.5. Through the convergent validity test that has been done, it can be concluded that the indicators used in this study were valid.

**Discriminant Validity Test**

Table 2. Results of Discriminant Validity Test

	AK	MP	PK	SPIP	Tr
AK	<b>0.764</b>	0.618	0.685	0.713	0.710
MP	0.618	<b>0.870</b>	0.519	0.716	0.706
PK	0.685	0.519	<b>0.889</b>	0.222	0.721
SPIP	0.713	0.716	0.222	<b>0.872</b>	0.715
Tr	0.710	0.706	0.721	0.715	<b>0.726</b>

**Table 2.**  
Results of  
Discriminant  
Validity Test

Based on table 2, it shows that the AVE root square value on the latent variable Performance Accountability (0.764), Change Management (0.870), Leadership Turnover (0.872), Internal Control System (0.889), and Transparency (0.726) was greater than the correlation between these constructs so that, it can be said that all the constructs and indicators used have met the rules of thumb for discriminant validity testing and indicators for each different construct was uncorrelated.

**Reliability Test**

Based on table 1, it can be seen that the value of composite reliability and Cronbach's alpha on the latent variable of Performance Accountability, Change Management, Leadership Turnover, Internal Control System, and Transparency was  $> 0.7$  so it can be said that the overall construct model in this study had good reliability.

**Evaluation of the Structural Model (Inner Model)**

The evaluation of the structural model consists of 3 parts, namely: 1) Measuring the value of R Square ( $R^2$ ); 2) Goodness of fit model assessment; and 3) Testing the path coefficients in the structural model.

**Measurement of R Square Value ( $R^2$ )**

The  $R^2$  value obtained from the model of the effect of government internal control system variable and transparency on performance accountability as moderated by change management and leadership turnover was 0.563. The  $R^2$  value of 0.563 stated that performance accountability (Y) can be explained by the government internal control system variable ( $X_1$ ), transparency ( $X_2$ ), change management ( $Z_1$ ), and leadership turnover ( $Z_2$ ) of 56.3% and the remaining of 43, 7% was explained by other variables outside the study. The total determinant coefficient can be calculated based on one research model in the equations of exogenous and endogenous constructs.

**Table 3.**  
R-Square Value  
in the Research  
Model

Effect	$R^2$
$X_1, X_2, Z_1, Z_2 \rightarrow Y$	0.563



**Goodness of Fit (GoF) Assessment**

In contrast to CB-SEM, the GoF value in PLS-SEM must be searched manually. In accordance with the formula from Tenenhaus, Amato & Vinzi (2004), namely  $GoF = \sqrt{Average AVE \times R^2}$ , the results can be obtained as follows:

$$GoF = \sqrt{0.6838 * 0.563} = 0.620$$

According to Tenenhaus et al., (2000), value of small GoF = 0.1, medium GoF = 0.25 and large GoF = 0.38. Based on the results of the calculations above, it shows that the GoF value was large because it far exceeded of 0.38. So, the structural model met the Goodness of Fit or model was accepted.

**Path Coefficient Testing (Research Hypothesis)**

The results of the structural model test were evaluated using a significance test through bootstrap on PLS by utilizing the path coefficient value. The results of hypothesis testing will be presented in table 4.

	Hypothesis	Path Coefficient	P-Value	Information
H <sub>1</sub>	SPIP has a Positive Effect on Performance Accountability	0.361	0.001	Accepted
H <sub>2</sub>	Transparency has a Positive Effect on Performance Accountability	0.236	0.002	Accepted
H <sub>3</sub>	Change Management Strengthens the Effect of SPIP on Performance Accountability	-0.085	0.222	Rejected
H <sub>4</sub>	Change Management Strengthens the Effect of Transparency on Performance Accountability	0.130	0.137	Rejected
H <sub>5</sub>	Leadership Turnover Strengthens the Effect of SPIP on Performance Accountability	0.208	0.039	Accepted
H <sub>6</sub>	Leadership Turnover Strengthens the Effect of Transparency on Performance Accountability	-0.265	0.020	Rejected

**Table 4.** Hypothesis Testing

### **Internal Control System had a Positive Effect on Performance Accountability**

The results of the first hypothesis test revealed that the government internal control system had a positive effect on performance accountability, was accepted. The results of this study were in accordance with research conducted by Manullang and Abdullah, (2019); (Vitriany & Subardjo, 2020) proved that SPIP had a positive effect on performance accountability. This indicates that, the better the government internal control system implemented by the Regional Apparatus Organization (OPD), the better the result of performance accountability.

The results of this study supported agency theory which regulates the duties and functions of local governments as resource managers (agents) to the community as resource owners (principal). OPD needs the implementation of SPIP in order to manage existing resources, so as to realize its responsibility to the central government and the community. The implementation of SPIP also guarantees that the agent will act in accordance with the interests of the trustee (principal).

The acceptance of this hypothesis is supported by data obtained from research objects that state that the average respondent gives a perception that falls into the category very often in assessing the internal government control system contained in the OPD Muara Enim Regency. It shows that respondents' assessment of the existence of an internal control system must be implemented and adhered to by local officials related to improved performance accountability.

### **Transparency had a Positive Effect on Performance Accountability**

The second hypothesis stated that transparency has a positive effect on performance accountability. The test results showed that transparency had a positive effect on performance accountability, meaning that transparency acts as a control over the performance of the government. In determining the direction of the success of the budget execution process, a policy in the budget preparation process has been determined by the government so that the more transparent the policies implemented, the more open access to information related to accountability reports can be easily recognized by the public. The results of this study were in line with research conducted by Karim & Mursalim, (2019); Novatiani et al., (2019), the results of their research showed that transparency had a positive effect on the performance of government institutions, both partially and simultaneously. This showed that if transparency goes well, it will improve the performance of government agencies.

The results of this study support agency theory that regulates the role of local government (agent) in accounting for its activities to the community as the trustee (principal) by revealing all information, both success and failure experienced by OPD Muara Enim Regency. Public trust can be obtained by providing information transparently related to government management. Therefore, the implementation of government activities must be accounted to the community and used as feedback for future performance improvement which is the embodiment of performance accountability in government agencies.

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**113 The Effect of Government Internal Control System on Performance Accountability Moderated by Change Management**

The third hypothesis stated that change management strengthens the effect of the government internal control system on performance accountability. The test results showed that the interaction of change management with the government internal control system had no effect on performance accountability, so the third hypothesis was rejected. The results of this study were in line with research conducted by Buntuang, (2016), namely that change management cannot strengthen the performance accountability of local government. This was because employees were not ready to face change, even employees were less open to changes made by the organization.

This finding does not support contingency theory because the management of change management in the organization had not been optimal, especially in terms of supervision so that the change process for the better has not been realized. OPD in Muara Enim Regency has not been successful in making adjustments to the internal control system implemented to adjust to the changes that occur. The implementation of change management is also still less effective because OPD employees are not ready to face changes, even employees are less open to changes made by the organization even though they maintain the changes made. Therefore, OPD still has to review related to change management in order to implement the right internal control system in order to realize good performance accountability.

**The Effect of Transparency on Performance Accountability Moderated by Change Management**

The fourth hypothesis stated that change management strengthens the effect of transparency on performance accountability. The test results showed that the interaction between change management and transparency had no effect on performance accountability, so the fourth hypothesis was rejected. The results of the study were in line with previous research conducted by Mastrya, (2017) which has proven that change management cannot strengthen performance accountability. This was because the management of change management in the organization had not been optimal, especially in terms of supervision so that the change process for the better has not been realized.

This finding does not support contingency theory because Muara Enim Regency government has not been successful in conveying information related to changes in strategy and policy as well as transparency in regional financial management. In addition, the interaction between change management and transparency has no effect on performance accountability is also likely because the results of changes that have been made by the internal government of Muara Enim Regency have not been fully informed to the public and users of the main services of the Muara Enim Regency government. Therefore, the government needs to review related to the implementation of transparency in implementing change management in order to realize good accountability.

### **The Effect of Government Internal Control System on Performance Accountability Moderated by Leadership Turnover**

The fifth hypothesis stated that leadership turnover strengthen the effect of the government internal control system on performance accountability. The test results showed that the leadership turnover strengthens the effect of SPIP on performance accountability. This study also supported the results of research conducted by Sundarsi & Wardiningsih, (2012) investigating the impact of a leadership turnover in the work situation of public sector organizations, the results found that changes in the internal control system caused by the turnover of SKPD heads can affect the performance of SKPD employees. Therefore, the policies and strategies adopted by the new leadership should be in accordance with the goals of the organization.

The results of this study support contingency theory that explains that changes can be applied in the characteristics of any organization and in environmental conditions anywhere (Susmitha, 2012). Leadership change is the key to creating capable and qualified human resources in local government bureaucracy. Therefore, any appointment of state apparatus including the placement and appointment of positions must have the knowledge and ability to carry out the duties charged to him. One of them is to determine policies related to the implementation of the right internal control system so that good performance accountability can be realized. The change of leadership also provides a refresher and a new work atmosphere that can improve the performance of OPD employees in Muara Enim Regency.

### **The Effect of Transparency on Performance Accountability Moderated by Leadership Turnover**

The sixth hypothesis stated that leadership turnover strengthens the effect of transparency on performance accountability, was rejected. The test results showed that the leadership turnover weakens the effect of transparency on performance accountability. The results of this study were also in line with research conducted by Supit et al., (2015) which stated that the process of leadership turnover had a more negative impact on work situations in the form of policy changes, communication disturbances, coordination and decreased work motivation. Supposedly with a leadership turnover, the leadership can carry out public communication in a transparent manner so that all government activities from planning to the results achieved by the process can be known by the public.

This finding does not support contingency theory, this is because the results showed that efforts to improve performance accountability are experiencing constraints related to changes in leadership if connected with information disclosure. This can be seen from the answers given by respondents to the questionnaire statements submitted, where the average employee answers rarely for all indicators. There is a frequent change of leaders in OPD in Muara Enim Regency resulting in a lack of availability of information access. The obstacle that often arises is openness. The government tends to prefer to institutionalize the privileges it has and ignore the duties that favor the people. A change of leadership should increase transparency within the OPD. This is because the government is obliged to provide information under its authority that contains truth and is easily accessible to the public in relation to performance accountability, financial statements, and other information regulated by legislation.

## CONCLUSION

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The research results showed that the government internal control system and transparency can improve the performance accountability of government. A good SPIP and transparency will also create good governance, so as to improve performance accountability for government. Change management was not proven to strengthen the effect of government internal control system and transparency on performance accountability. Therefore, OPD still had to review the change management made in order to implement an appropriate internal control system to achieve good performance accountability. The leadership turnover has been proven to strengthen the effect of the government internal control system on performance accountability. However, the leadership turnover was proven unable to strengthen the effect of transparency on performance accountability. This was because the leadership turnover in the OPD of Muara Enim Regency has resulted in the program not running well and sustainable as well as tending to close access to information and even trying to keep every work that was their responsibility a secret.

This research had implications on the development of public sector research that needs to be continuously developed, especially with regard to performance accountability. In addition, the results of this study can also be used as a reference in determining policies. One of them is to establish the right internal control system so that OPD employees can take the initiative in helping improve public services to the community.

This study had limitations that can be used as evaluation material for further research. The limitations encountered in this study are data collection was not carried out at the time of distributing the questionnaire, but the researcher took it after the questionnaire was filled in. This can cause researchers to be uncertain whether the answers to the questionnaire have been answered by the appropriate party and carried out in real conditions. In addition, the data obtained was highly dependent on the respondent's interpretation of the meaning implied in the questionnaire.

Suggestions for further research related to data collection, researchers should be able to meet directly with respondents so that there is control from the researcher which has an impact on the answers to the questionnaire. Future researchers can also add to the overall research object in order to obtain more comprehensive research results. In addition, further researchers are suggested to add other variables that were not examined in this study that may have an influence on the performance accountability of government.

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