

The Influence of Public Accountability and Management Control System Implementation on Employee Performance

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Abstract

This study aims to examine the effect of Public Accountability and Management Control System Implementation on Employee Performance at Department of Trade and Industry of Bandung (Dinas Perdagangan dan Perindustrian Kota Bandung). The research adopts a quantitative approach, utilizing survey data collected through questionnaires from 36 respondents selected using simple random sampling, and the data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings reveal that Public Accountability and Management Control System Implementation have a positive and significant effect on Employee Performance. The model exhibits strong explanatory power, as indicated by the coefficient of determinations (R^2) of 0.758, suggesting that these variables explain a substantial proportion of employee performance. This study provides empirical evidence of the importance of Public Accountability and Management Control System Implementation in improving Employee Performance, and enhancing these aspects is expected to contribute to better organizational effectiveness and public service quality, particularly in public sector institutions.

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1. INTRODUCTION

In the current era of globalization and bureaucratic reform, public sector organizations are required to improve transparency, effectiveness, and accountability in managing public resources. These demands are not only related to organizational systems and governance but are also closely associated with employee performance as the main executor of organizational activities. Employee performance is an important factor in determining the success of public institutions because employees play a direct role in implementing programs, providing public services, and achieving organizational goals. Employee performance can be understood as the work results achieved by individuals in carrying out their duties and responsibilities within the organization, while organizational performance reflects the overall achievements of the organization within a certain period. Therefore, employee performance and organizational performance are closely interconnected, since the achievement of organizational goals is strongly influenced by the quality of human resources within the organization (Yadnya, 2022). Consequently, improving employee performance has become a major concern in efforts to enhance the quality of public services and organizational effectiveness in the public sector (Buchori et al., 2025).

These conditions require every public institution, including government agencies and state-owned enterprises, to implement good governance through strengthening public accountability and integrated management control systems (Prabowo & Suprajogo, 2025). Both aspects function not only as monitoring mechanisms but also as instruments that direct employee behavior to become more professional, transparent, and responsible in carrying out their duties (Sabrina et al., 2024). In addition, the implementation of public accountability and effective management control systems can strengthen institutional integrity, increase public trust, and ensure that organizational activities are aligned with strategic objectives.

In this context, research regarding the influence of public accountability and management control systems on employee performance becomes important because organizational success is highly dependent on how effectively these aspects are implemented. Public accountability and management control systems not only improve transparency and supervision but also encourage employees to work according to organizational rules, performance standards, and objectives (Karsam, 2017). On the other hand, weak implementation of these aspects may lead to declining employee performance, inefficiency in resource management, and reduced public trust in government institutions.

Public accountability refers to the obligation of organizations to provide responsibility and explanations regarding organizational performance and activities to authorized stakeholders (Andriana, 2025). Ideally, public accountability requires transparency, compliance with regulations, and the ability of institutions to demonstrate efficient and accountable performance (Siregar, 2017). However, in practice, many public organizations still face challenges in implementing accountability effectively. One phenomenon related to public accountability in the Bandung City Government environment is the alleged abuse of authority involving the buying and selling of government positions (Perdana & Maullana, 2025). This case reflects weaknesses in the dimensions of accountability for probity and legality (Sarihati et al., 2023), particularly regarding compliance with regulations and the avoidance of misuse of authority. Such conditions may reduce public trust and negatively affect organizational effectiveness and employee performance.

Besides public accountability, the implementation of management control systems is also an important factor influencing organizational success. Management control systems are designed to ensure that organizational activities are carried out systematically and in accordance with strategic objectives (Marwah et al., 2024). Through planning, implementation, monitoring, evaluation, and corrective actions, management control systems help organizations operate more effectively and efficiently (Govindarajan, 2012). However, several issues still occur in Indonesia regarding the synchronization of government programs between central and regional governments (Nugraheny & Ramadhan, 2024). The lack of coordination in planning and implementation indicates that management control systems, particularly in the dimensions of planning and execution (Sagara, 2021), have not been implemented optimally. This condition causes development programs to become less integrated and reduces the effectiveness of public services.

Furthermore, employee performance remains a crucial issue in public sector organizations. Employee performance reflects the level of achievement of work results in terms of quality, quantity, timeliness, and compliance with work standards (Yadnya, 2022). Based on the report from the Ministry of Administrative and Bureaucratic Reform of the Republic of Indonesia (PANRB), the government has taken action against various disciplinary violations committed by civil servants through the State Civil Apparatus Advisory Board (BPASN), including abuse of authority, integrity violations, and noncompliance with applicable regulations. These phenomena indicate that the quality of

employee performance is still not optimal due to weaknesses in professionalism, integrity, and responsibility in carrying out organizational duties. Such conditions may decrease the quality of public services and hinder the achievement of organizational objectives effectively.

Previous studies have shown varying results regarding the effect of public accountability and management control systems on employee performance. Several studies found that public accountability has a positive and significant effect on employee performance (Ernawan et al, 2020; Iswan, 2023; Khoiriyah & Rahayu, 2021; Moerrin & Priono, 2022; Susanto & Fadhillah, 2022). These studies explained that the implementation of accountability encourages employees to work more responsibly, transparently, and in accordance with organizational procedures and objectives. Research conducted by Hari Susanto and Syaifud Fadhillah (2022) also indicated that public accountability significantly affects employee performance, although there are still other factors outside the study that influence employee performance. In addition, several studies revealed that management control systems have a positive influence on employee performance (Alwi et al., 2023; Aziz & Irama, 2025; Laoli & Ndraha, 2022; Heryanto, 2021). These studies explained that management control systems help organizations direct, monitor, and evaluate employee activities through structured planning, supervision, and performance evaluation processes. However, research conducted by Gaol et al. (2026) showed that management control systems have a positive relationship with employee performance, although the effect was not statistically significant. The study suggested that strengthening management control systems through optimizing standard operating procedures, improving supervision, and continuous training is still necessary to support employee performance improvement.

Based on theoretical explanations and empirical findings, this study offers novelty by examining the combined effect of Public Accountability and Management Control System Implementation on Employee Performance in a public sector institution, particularly at Department of Trade and Industry of Bandung City (*Dinas Perdagangan dan Perindustrian Kota Bandung*). Most previous studies focused on these variables separately or were conducted in different organizational contexts, while this study integrates both variables within the context of a regional government institution.

Based on the theoretical framework, this study proposes the following hypotheses:

H1: Public Accountability has a positive effect on Employee Performance.

H2: Management Control System Implementation has a positive effect on Employee Performance.

Accordingly, this study aims to analyze the effect of Public Accountability and Management Control System Implementation on Employee Performance at Department of Trade and Industry of Bandung City (*Dinas Perdagangan dan Perindustrian Kota Bandung*).

2. METHOD

This study used a quantitative approach with descriptive and verificative methods to analyze the effect of Public Accountability and Management Control System Implementation on Employee Performance. The quantitative approach was chosen because it can objectively measure social phenomena through numerical data analyzed statistically, resulting in systematic and measurable findings. The descriptive method was used to describe the conditions of Public Accountability, Management Control System Implementation, and Employee Performance, while the verificative method was applied to test the influence between variables through hypothesis testing.

The study was conducted at Department of Trade and Industry of Bandung City (*Dinas Perdagangan dan Perindustrian Kota Bandung*), with the research population consisting of 58 employees. The sampling technique used in this study was simple random sampling, resulting in 36 respondents as the research sample. Data were collected through questionnaires distributed directly to respondents using a Likert scale measurement. This approach was considered appropriate for obtaining empirical data regarding employees' perceptions of public accountability, management control system implementation, and employee performance within public sector institutions.

The data analysis technique used in this study was Structural Equation Modeling–Partial Least Squares (SEM-PLS) with SmartPLS software version 4.1.1.8. The analysis included validity tests, reliability tests, outer model evaluation, inner model evaluation, coefficient of determination (R^2), and hypothesis testing to examine the effect of independent variables on the dependent variable (Sholihin & Ratmono, 2021).



Figure 1 Research Desain

Source: developed by the author (2026)

3. RESULTS AND DISCUSSION

The structural model in this study is presented in Figure 2, which illustrates the relationship among the variables of Public Accountability, Management Control System Implementation, and Employee Performance. The model describes the direction and strength of the relationships between variables through path coefficient values, thereby explaining the contribution of the independent variables to the dependent variable at Department of Trade and Industry of Bandung City (*Dinas Perdagangan dan Perindustrian Kota Bandung*).

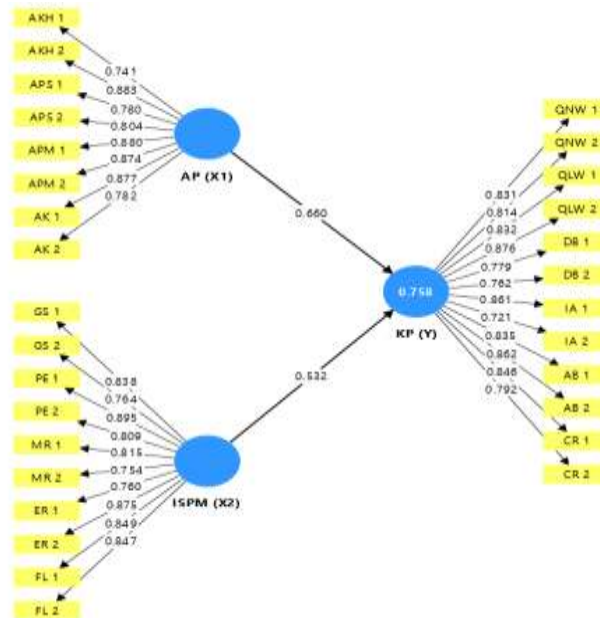


Figure 2 Standardized Loading Factor Path Diagram of Public Accountability and Management Control System Implementation on Employee Performance
 Source: Data Processed by SEM-PLS (2026)

Public Accountability

The measurement model was assessed to examine the validity and reliability of the Public Accountability construct. This construct was measured through several dimensions, namely accountability for probity and legality, process accountability, program accountability, and policy accountability. These dimensions are based on the concept of public accountability introduced by Ellwood in Mardiasmo (2021), which emphasizes that public institutions are required to carry out their responsibilities transparently and accountably in managing organizational activities and public resources. In this study, the indicators representing each dimension were adapted from previous empirical studies related to public accountability within government institutions. The results of the measurement model evaluation for the Public Accountability construct are presented in Table 1.

Table 1. Results of the Public Accountability Measurement Model Calculation

Item	Loading Factor	Indicator Reability	t-hitung	p-value
Accountability for probity and legality	0,883	0,885	34.273	0,000
Process accountability	0,804	0,801	14.464	0,000
Program accountability	0,880	0,881	22.794	0,000
Policy accountability	0,877	0,874	21.437	0,000
Average Variance Extracted (AVE)	0,688			
Composite Reliability (CR)	0,942			

Source: Data Processed by SEM-PLS (2026)

The results in Table 1 show that all indicators of the Public Accountability construct have loading factor values above 0.70, indicating good convergent validity. In addition, the Average Variance Extracted (AVE) value of 0.688 exceeds the recommended threshold of 0.50, showing that the construct explains more than half of the variance of its indicators. The Composite Reliability (CR) value of 0.942 is also higher than 0.70, demonstrating strong internal consistency reliability. Overall, these findings confirm that the Public Accountability construct is valid and reliable for further analysis.

Management Control System

The measurement model was assessed to examine the validity and reliability of the Management Control System Implementation construct. This construct was measured through several dimensions, namely goal setting, planning and execution, monitoring and reporting, evaluation and reward, as well as feedback and organizational learning. These dimensions are based on the management control system concept introduced by Hilton in Sagara (2021), which explains that management control systems function to direct and evaluate organizational activities in achieving organizational goals effectively and efficiently. The results of the measurement model evaluation for the Management Control System Implementation construct are presented in Table 2.

Table 2. Results of the Measurement Model Calculation for Management Control System Implementation

Item	Loading Factor	Indicator Reability	t-hitung	p-value
Goal setting	0,838	0,832	10.262	0,000
Planning and Execution	0,895	0,890	20.766	0,000
Monitoring and Reporting	0,815	0,813	13.288	0,000
Evaluation and Reward	0,875	0,872	20.816	0,000
Feedback and Learning	0,849	0,845	17.370	0,000
Average Variance Extracted (AVE)	0,676			
Composite Reliability (CR)	0,952			

Source: Data Processed by SEM-PLS (2026)

The results in Table 2 show that all indicators of the Management Control System Implementation construct have loading factor values above 0.70, indicating good convergent validity. In addition, the Average Variance Extracted (AVE) value of 0.676 exceeds the recommended threshold of 0.50, showing that the construct explains more than half of the variance of its indicators. The Composite Reliability (CR) value of 0.952 is also higher than 0.70, demonstrating strong internal consistency reliability. Overall, these results confirm that the construct is valid and reliable for further analysis.

Employee Performance

The measurement model was assessed to examine the validity and reliability of the Employee Performance construct. This construct was measured through several dimensions, namely quantity of work, quality of work, dependability, initiative, adaptability, and cooperation. These dimensions are based on the employee performance concept proposed by Mondy et al. in Soelistya (2022), which explains that employee performance reflects employees' ability to complete their duties effectively, professionally, and collaboratively

in achieving organizational goals. The results of the measurement model evaluation for the Employee Performance construct are presented in Table 3.

Table 3. Results of the Employee Performance Measurement Model Calculation

Item	Loading Factor	Indicator Reability	t-hitung	p-value
Quantity of work	0,831	0,830	15.898	0,000
Quality of work	0,876	0,878	23.229	0,000
Dependability	0,779	0,775	11.173	0,000
Initiative	0,861	0,875	17.274	0,000
Adaptability	0,862	0,864	21.490	0,000
Cooperation	0,846	0,846	17.957	0,000
Average Variance Extracted (AVE)	0,671			
Composite Reliability (CR)	0,958			

Source: Data Processed by SEM-PLS (2026)

The results in Table 3 show that all indicators of the Employee Performance construct have loading factor values above 0.70, indicating good convergent validity. In addition, the Average Variance Extracted (AVE) value of 0.671 exceeds the recommended threshold of 0.50, showing that the construct explains more than half of the variance of its indicators. The Composite Reliability (CR) value of 0.958 is also higher than 0.70, demonstrating strong internal consistency reliability. Overall, these findings confirm that the Employee Performance construct is valid and reliable for further analysis.

Collinearity was assessed using the Variance Inflation Factor (VIF). In the PLS-SEM approach, collinearity issues are indicated when the tolerance value is below 0.20 or the VIF value exceeds 5 (Hair et al., 2021)

Table 1 Collinearity Assessment

Construct	VIF
Public Accountability	1.003
Management Control System Implementation	1.003

Source: Data Processed by SEM-PLS (2026)

The results show that the VIF values for Public Accountability and Management Control System Implementation are 1.003, which are below the threshold of 5. This indicates that there are no multicollinearity issues in the model, and therefore the structural model can be further analyzed.

The structural model was then evaluated using the coefficient of determination (R^2) to assess the model's explanatory power. The results indicate that the R^2 value for Employee Performance is 0.758, meaning that Public Accountability and Management Control System Implementation explain 75.8% of the variance in Employee Performance, while the remaining 24.2% is influenced by other factors outside the model.

Moreover, hypothesis testing was performed to analyze the relationships between the variables.

Table 5 Hypothesis Testing Results

Statistical Hypothesis	Path Coefficients	T-Statistics	F-Square	P-Value	Description
$H_0: Y_{11} = 0$ $H_0: Y_{11} \neq 0$	0.660	8.933	1.795	0.000	H_0 Ditolak

$H_0: Y_{12} = 0$	0.532	6.559	1.169	0.000	H_0 Ditolak
$H_0: Y_{12} \neq 0$					

Source: Data Processed by SEM-PLS (2026)

The results show that Public Accountability has a positive and significant effect on Employee Performance, as indicated by a path coefficient of 0.660, a t-statistic value of 8.933, and a p-value of 0.000. The effect size value of 1.795 indicates a strong effect. This finding indicates that higher implementation of public accountability reflected in accountability for probity and legality, process accountability, program accountability, and policy accountability can improve employee performance within the organization. The implementation of transparent and accountable governance encourages employees to work more responsibly, professionally, and in accordance with organizational procedures and objectives, thereby improving the quality and effectiveness of their work performance. This result is consistent with previous studies (Ernawan et al, 2020; Khoiriyah & Rahayu, 2021) which found that public accountability has a positive and significant effect on employee performance.

The results also indicate that public accountability plays an important role in strengthening employee discipline, transparency, and responsibility in carrying out organizational duties. Employees who work in an accountable environment tend to perform their tasks more effectively because they are required to comply with regulations, maintain integrity, and provide clear responsibility for their work results. Therefore, stronger implementation of public accountability can support the improvement of employee performance in public sector organizations.

Management Control System Implementation also has a positive and significant effect on Employee Performance, as reflected by a path coefficient of 0.532, a t-statistic value of 6.559, and a p-value of 0.000. The effect size value of 1.169 indicates a strong effect. This finding suggests that effective implementation of management control systems characterized by goal setting, planning and execution, monitoring and reporting, evaluation and reward, as well as feedback and organizational learning can enhance employee performance. A well-implemented management control system helps employees understand their responsibilities, work according to procedures, and achieve organizational targets more effectively and efficiently. This result is consistent with prior studies (Kiri & Handayani, 2021; Laoli & Ndraha, 2022; Rachman & Nuraeni, 2020) which found that management control systems positively influence employee performance.

Although both variables have significant effects, public accountability shows a slightly stronger influence on employee performance compared to management control system implementation. This suggests that employees in public sector organizations are highly influenced by transparency, responsibility, and accountability in carrying out their duties. Overall, these findings confirm that Public Accountability and Management Control System Implementation are important determinants of Employee Performance.

Discussion of the Effect of Public Accountability on Employee Performance

The results indicate that Public Accountability has a positive and significant effect on Employee Performance at the Department of Trade and Industry of Bandung City (*Dinas Perdagangan dan Perindustrian Kota Bandung*). Public accountability, reflected through accountability for probity and legality, process accountability, program accountability, and policy accountability, encourages employees to carry out their duties more responsibly, transparently, and professionally. The findings also show that the implementation of public accountability within the institution is categorized as good and contributes to improving employee discipline, responsibility, and work effectiveness.

However, the dimensions of process accountability and policy accountability received relatively lower assessments compared to other dimensions, indicating that several employees still perceive that the implementation of information systems, standard operating procedures (SOP), policy transparency, as well as monitoring and evaluation conducted by management have not been fully optimized in supporting daily work activities. Therefore, improving the implementation of SOPs, strengthening supervision and evaluation, and increasing transparency in organizational policies are important to support employee performance improvement.

In addition, the institution is expected to improve accountability practices through continuous monitoring, evaluation, and communication to ensure that employees work in accordance with organizational objectives and applicable regulations. Better implementation of public accountability can encourage employees to work more effectively, improve professionalism, and support the achievement of organizational goals.

Discussion of the Effect of Management Control System Implementation on Employee Performance

The results indicate that Management Control System Implementation has a positive and significant effect on Employee Performance at the Department of Trade and Industry of Bandung City (*Dinas Perdagangan dan Perindustrian Kota Bandung*). Management control system implementation, reflected through goal setting, planning and execution, monitoring and reporting, evaluation and reward, as well as feedback and organizational learning, supports employees in carrying out their duties more effectively and efficiently. The findings also show that the implementation of the management control system within the institution is categorized as good and contributes to improving employee responsibility, discipline, and work quality.

However, the dimensions of monitoring and reporting as well as feedback and organizational learning received relatively lower assessments compared to other dimensions. This indicates that several employees still perceive that performance monitoring and the utilization of evaluation results have not been fully optimized as a basis for improving work systems and developing employee capabilities continuously. Therefore, strengthening supervision, improving evaluation processes, and maximizing organizational learning are important to support employee performance improvement.

In addition, the institution is expected to improve the implementation of management control systems through continuous monitoring, evaluation, and coordination to ensure that organizational activities are aligned with organizational objectives. Better implementation of management control systems can encourage employees to work more effectively, improve professionalism, and support the achievement of organizational goals.

4. CONCLUSION

This study concludes that Public Accountability and Management Control System Implementation have positive and significant effects on Employee Performance at the Department of Trade and Industry of Bandung City (*Dinas Perdagangan dan Perindustrian Kota Bandung*). Public Accountability contributes to improving employee responsibility, discipline, transparency, and work effectiveness through the implementation of accountability for probity and legality, process accountability, program accountability, and policy accountability.

Meanwhile, Management Control System Implementation also plays an important role in improving employee effectiveness, efficiency, responsibility, and work quality through goal setting, planning and execution, monitoring and reporting, evaluation and reward, as well as feedback and organizational learning.

Overall, the findings indicate that improving public accountability and strengthening management control system implementation are essential to support better employee performance and achieve organizational goals effectively. hypothesis.

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