

**IMPLICATIONS QUALITY REPORT FINANCE AND SYSTEMS INTERNAL
CONTROL OF LOCAL GOVERNMENT PERFORMANCE THE ROLE OF
ACCOUNTABILITY AS MEDIATION (STUDY AT CILEGON CITY
GOVERNMENT, BANTEN)**

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Abstract

Study This test how much influence quality report financial and internal control systems in the public sector. The government performance area is the main factor tested in the study This as well as using the accountability factor as a mediator. Sample from study This is an 34 organization device government area (OPD) city Cilegon. The method study uses an approach quantitative with SEM method and smart PLS software 3.0. Findings study This concludes that quality report finance is influential and significant the internal control system is also influential and significant to the performance of government area. Whereas accountability is mediation capable mediate the connection between quality reports to performance. However unmediates the relationship between quality reports to performance. Implications study this hope can become input for policy government area specifically to the role from factor quality report financial and internal control system as well accountability to policy sector accountancy public sector management.

Keywords: *Quality Report Finance, Internal Control System, Government Performance, Accountability, and Accounting Management Public Sector.*

1. INTRODUCTION

Based on Constitution number 32 of 2004, the autonomy area is the right authority and obligation area autonomous for organizing and managing Alone affairs governance and interest public locally in accordance with regulation legislation. this hinted that the government are given authority and responsibility answer for organizing and managing interests in the area Alone through governance good governance. Government area demanded for increased performance so you can realize the well-being public through enhancement service, empowerment, and roles as well as society, as well enhancement power competitive area.

Instructions President Number 7 of 2009 concerning Institutional Performance Accountability Government started an era of government reform to increase performance government good government center in the area. Various effort evaluations of management performance and accountability government regions in Indonesia show fewer results than satisfying (Haliah and Nirvana 2019) .

Organizations are publicly funded especially through the state budget, because that is responsible to the public for activity. Maker public policies and regulators try to

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charge responsibility to the organization on action them and search certainty that the organization act in accordance with given responsibility. Therefor accountability in the implementation budget is the existing implementation mandate at a time proof of achievements and development implemented government and society want quality accountability on the use budget.

A number of indicators are often used in evaluating the performance of government areas, one frequent indicator used is accountability finance reflected area from quality report finance issued by the government area (Haliah and Nirvana 2019) In the sector public, quality information accountancy influences the development of the economy national and increases trust in inhabitants. Lack of trust in inhabitants because of rampant practice environmental corruption government where organization public use state budget to run the programs. because government always tries for Keep going and increase accountability performance to achieve it more government empower use, it worked usable, clean, and responsible answer.

Quality report finance area can be seen from the opinion given by the Audit Board Finance after he did inspection finance on fairness report finance with get opinion reasonable without exception indicating that No fraud or error in making report finance (Rahmawati et al. 2022) .

Based on Constitution Number 1 of 2004 concerning State Treasury, article 58 paragraph (1) and paragraph (2) explain that in framework increase performance, transparency and accountability management of state finance, President as Head of Government organize and organize System Internal Control in the environment government in a manner thorough. Government based on Regulation Government No. 60 of 2008 concerning system internal control states that to reach management effective, efficient, transparent, and accountable finance, ministers/leaders institutions, governors, and regents/mayors must control on maintenance activity government carried out with based on SPIP.

System internal control is an integral process for giving belief adequate on achievement objective organization. There are 5 elements of control over the implemented SPIP unified and integrated by the activity agency government, that is element environment control, assessment risk, activity control information and communication, and monitoring internal control. Where is the level The success of this internal control system can be measured by **Good Government Governance (GGG)**, which is reflected in the report finance accountable government, which later will be inspected by the Examiner Finance (BPK) as well next with discharge BPK audit.

A number of studies related to connection variable quality report finance, system internal control, accountability, and performance have been done, however, there are different results. The more tall standard reporting finances, increasingly accurate the user can evaluate the accountability organization public, provision report quality finance useful for increase performance and accountability as mediation own significant influence for organization the public wants to increase quality reporting finance and performance organization (Tran et al. 2020) .

Research Alam, Said, and Aziz (2017) show that practice system integrity and quality leadership own connection are significantly positive. however, practice system internal control shows a connection mixture with practice accountability, however thereby (Aji and Pratolo 2018) state that System Internal Control is proven influential and

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significant to performance governance and accountability No is a mediating intervening variable System Internal Control over performance.

According to Haliah and Nirvana (2019) state that quality report finance is influential to performance, reports quality finance tall will influence high performance anyway because quality administration of good finances will ensure quality performance government in a manner whole. In line with the results, research by Lin et al. (1993) stated that measurement and assessment are very important because increase the quality and comparability of report finances, as well quality report finance government is very important Because to make it easy supervision carried out as exists demands public to enhancement performance.

Ridzal (2020) in his research use Regulation Government No. 71 of 2010 concerning **Standard Accountancy Government** uses characteristics relevant, reliable, can be compared, and can understand as reject measuring quality report finance, stated that quality report finance influential positive and significant to accountability performance, and accountability performance agency serving government report finance in accordance standard accountancy government will produce report quality finance. System good and systematic internal control is also very important to implement in the sector public because can grow trust in stakeholders' interest so the realization of sector accountability public, factor control will give contribution for increase accountability. In context, this theory of accountability can help strengthen the connection between quality report finance and systems internal control with performance organization through enhancement accountability organization and improve stakeholder trust in the organization.

Based on the background behind the research above, then a number of question study formulated as following: 1). Is quality report finance influential to the performance Regional Government 2) Is the system influential internal control to performance in Local Government 3) Is quality report finance influential to accountability Regional Government. 4) Is system influential internal control to accountability on Regional Government 5) Is accountability influential to the performance of the Regional Government. 6) Is quality report finance effect on the performance of the Regional Government 7) Does the internal control system affect the performance of the Regional Government.

2. LITERATURE STUDY

Agency Theory

Jensen and Meckling (1976) develop A theory named _ as the theory of agency Also known as Agency Theory. Theory This is based on the contradictions/conflicts that arise between parties principals and agents. A principal is the giving party trust and authority in the agent and will Work on the Name principal, meanwhile, the agent is given party trust and authority by the principal to manage the company.

Relate to problem agency, accountability performance in the organization sector public is something the concept on which it is based from the theory of agency (Santoso 2015) . In reporting finance, the government in action as an agent has an obligation to serve helpful information for user information finance. Acting government as Principal

in evaluating Accountability and creating a decision, fine that decision economic, social no political (Asri, Yusralaini, and Safitri 2015) .

Apart from that according to Field's (Lane 2003) theory agency can applied in organization public. State that modern democracies are based on a series of connection principal-agent. The same thing put forward by Moe (1984) who explains draft economics organization sector public with the use of theory agency. Bergman & Lane (1990) state that the framework connection principal agent is something very approach important for analyzing commitments policy public. Manufacturing and deployment policy public related to problems contractually, ie information that is not symmetrical (asymmetric information), moral hazard, and adverse selection.

assumptions behavior (behavioral assumptions) In theory public choice state that politicians are especially interested in maximizing prospect For chosen return and bureaucrats are especially interested in maximizing enjoyment (enjoyment), they originate from utilization facility place work (eg prestige and influence).

Performance

Regulation Government Number 8 of 2006 concerning Reporting Finance and Institutional Performance Government defines performance as output/result from desired activity /program or has been achieved in connection with the use of budget with quantity and quality measured. Whereas performance agency government area can be defined as whole achievements/results during implementation autonomy area for reach level expected and necessary performance formulated plan loading performance explanation goals and programs that have been set in government strategic plans area.

Kindly etymology, performance originates from the word achievement work (performance). as stated by Mangkunegara (2016) the term performance originates from the word job performance or actual performance (achievement work or performance actually achieved someone) ie results Work in a manner quality and quantity achieved by employee in carrying out his job in accordance with not quite enough answer given to him.

According to Fahmi (2016) state that performance is a description of level achievement implementation something activities/programs/policies to realize goals, objectives, mission, and vision stated organization in formulation scheme strategic (strategic planning) something organization. Besides That, according to Cashmere (2016) a manner simple understanding of performance is the results of work and behavior accomplished work in finishing duties and responsibilities answer given in something period certain.

According to Edison, Anwar and Komariyah (2017) that performance results from a process that refers to and is measured during a period of time certain based on a provision or agreement that has been set before. Measurement performance is an appraisal process that progresses the job to goals and objectives that have been set before. Measurement performance is used as a base for evaluating success and failure implementation activity in accordance with goals and objectives that have been set in the framework to realize the vision and mission agency government.

Agency performance government be measured using indicators certainly. According to (Bastian 2013) indicator performance is size quantitative and qualitative

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describing the level of achievement something goals and objectives that have been set. Indicator For measure performance includes: Input is something that is needed so that the implementation of activities can run to produce output, process is a measure of activity, both in terms of speed, accuracy, and the level of accuracy of activity implementation, the output is something that is expected to be achieved directly from an activity that can be in the form of physical or non physical, results are something that reflects the functioning of activity outputs in the medium term.

Quality of Financial Statements

The government as the bearer of the mandate of the people has an obligation to carry out its duties effectively and efficiently, one of which is to manage state finances properly and accountably. However in practice there are many fraudulent practices that have a negative impact on the economic and social sectors (Lediastuti and Subandijo. 2014)

The quality of financial reports is necessary normative measure embodied in accounting information so that it can fulfill its purpose (Government Accounting Standards, 2010) for the needs of planning, control, and decision making it is a must for the government to pay attention to the information presented in financial reports (Ridzal 2020). .

Criteria and elements quality or value information from report finance government has determined Standard Accountancy Government in the Republic of Indonesia Government Regulation Number 71 of 2010 exists four type characteristics quality information finance namely: relevant, reliable/reliable, can compare and get understood.

Report finance area stated quality if the auditor provides results audit report. Arens, Elder, and Beasley (2012) argue that the audit report is the step final of the entire audit process. Then the internal auditors give opinions Already based on the faith of the professional. An audit report to be auditor means to state his opinion. The audit opinion is provided by the auditor through a number of stages of the audit so that the auditor delivers a conclusion on must opinion given on report audited finances.

Internal Control System

According to Lestari and Masruroh (2015) internal control is the foundation of the level of safety and health of something company or organization. Effective internal controls can to reduce something likely that will happen like error/oversight big and get help to detect early the possibilities of risk that will happen.

Control internal is set policy and useful procedure in protect assets/wealth agency from all form action abuse, then ensure availability information accountancy accurate company, so can ensure that all provision or regulation law/legislation and policy management Already obeyed or held as should be by all employee company (Hary. 2014)

According to Wakhyudi (2018) control internal is an affected process by the board of commissioners, management and other internal personnel organization To give sufficient confidence related to achievement purpose.

From the statement, one can conclude that internal control is something important thing in something achievement desired goals, and protecting assets, so all biased are

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controlled with good and got minimized those actions deviate from continuity life companies, especially in the report finance.

Accountability

According to Mardiasmo (2018) argues that accountability is the obligation of the party holding the trust (agent) to provide accountability, present, report and disclose all activities and activities that are his responsibility to the party giving the trust (principal) who has the right and authority to ask for this accountability.

According to Halim and Kusufi (2014) accountability is an obligation to accountability or answer and explain the performance and action of a person/legal entity or leadership of an organization to a party who has the right or authority to inquire or accountability.

Accountability is not only limited to preparing financial reports, but also as an effort to eradicate corruption, and efforts to strengthen accountability are important steps that need to be taken to improve people's welfare (Afriyanti, Sabanu and Noor 2018). Because accountability is so complex, it is necessary to determine who is accountable to whom, why, and by what means and identify the type of accountability. Even though it is very complex, the realization of accountability is the main goal of public sector reform (Jones and Maurice, 1996 in Adi 2011).

Mardiasmo (2018) accountability consists of two namely: Vertical Accountability is accountability for managing funds to a higher authority. and Horizontal Accountability is accountability to the wider community. Government agency performance accountability is the embodiment of a government agency's obligation to account for the success or failure of the implementation of programs and activities that have been mandated by stakeholders in order to achieve the organization's mission in a measurable manner with predetermined targets through periodic government agency performance reports.

Public sector organizations have several aspects or dimensions. Mardiasmo (2018) as follows: Honesty and legal accountability, process accountability, program accountability, policy accountability

Hypothesis Development

Quality influence report finance to performance

Report finance is the information it contains about notes finance something company in something period accounting description performance company (Mulyani 2014). Besides that too, report finance shows something management (stewardship) or responsibility management to source power provided (Murti et al. 2018). Besides That, according to Wijaya (2019) report finance is a reflection on all where the activity occurred activity the walk with. So that report quality finance will use for interest in take decision. Furthermore, according to Pakpahan (2021) results study This shows that quality report finance is influential and significant to the performance of MSME business. so developed the hypothesis following.

H1: The quality of financial statements has an effect positive to performance

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The system influences internal control over performance

Application system internal control with good so performance government in management budget area will accountable and transparent and vice versa if application system internal control no walk optimally then will possibly happen abuse power for do deviation.

Research results Purwaningsih and Amalia (2021) state that the more good internal control carried out by management so the more tall performance organization. Besides research Pujiono, Sukarno and Puspitasari (2016) show that : (1) System internal control influential significant to management finance area, (2) System influential internal control significant to performance local government and (3) Management finance area influential significant to performance government area. (Mattoasi, Musue and Rauf 2021) . The results of the research above indicate that the internal control system has a positive effect on local government performance by contributing to the government to build and implement more effective Internal Control Systems (ICS). Based on a study previously above so filed hypothesis as follows:

H2: System influential internal control positive to performance.

Quality influence report finance to accountability

Report finance is a component important for maintaining government because report finance impact on performance in management and associated finances with the function of government in giving service to society. Quality report finance is influential positive and significant to accountability performance, p This means that Good nope accountability performance from something agency government is heavily influenced by quality report-generated finances. Accountability performance agency government serves report finance in accordance with Standard Accountancy government so report generated finances will bag quality good (Ridzal 2020) .

Research results shows that the quality of financial reports significantly affects the Performance Accountability of Government Agencies. Furthermore, the results of the study (Wiguna, Syafitri and Putri 2021) show that the quality of financial reports has a significant influence on accountability performance. Based on a number of results research above filed hypothesis as follows:

H3: Quality report finance influential positive to accountability

Internal control system to accountability

System internal control proxied by audit findings is audit results that explain all related matters with weakness in internal control over reporting considered finances as possible conditions reported (Aji and Pratolo 2018). When one organization's government area has findings high offenses to system its internal control the can the more exacerbate achievements opinion on reporting used as proxy gauge from accountability government reporting area.

When can push number violation to s system control internal so level opinion obtained will the more meaningful something from accountability good reporting. Research results from Suharti and Rumsari (2021) show that system internal control is Partial influential to the accountability of government villages. Research results by Sari Azlina and Julita (2017) find that System Internal Control (SPI) and accessibility are influential to transparency and accountability management agency finance government area, based on the results study previously above, hypothesis as follows:

H4: System control internal influential positive to accountability

Effects of Accountability to Performance

Accountability is the obligation agency (government) to manage source power, reporting and disclose all activity and related activities with the use of source power public to give mandate (Mahmudi 2010) Accountability performance agency government is embodiment obligation something agency government for take responsibility success or failure program implementation and activities that have mandated para stakeholders interest in framework reach mission organization in a manner measurable with the target that has been set through report performance agency drafted government in a manner periodic.

Accountability performance is the embodiment obligation of something organizer government To take responsibility for success or failure in reaching goals and objectives periodically measured with set indicator performance (Aji and Pratolo 2018) If accountability official public to public applied well by the government to society, then will raise something high trust from the public to the government so the performance government area will become more. Accountability, transparency and internal control have a positive effect on government performance. Research results Moediono and Akbar (2022) indicate accountability and transparency budget-based performance influence positive significant to performance in government area. More based on study Novatiani, Kusumah and Vabiani (2019) showing that transparency and accountability are influential to performance agency government good in manner partial nor in a manner simultaneous. Based on the above so filed hypothesis:

H5: Accountability influential positive to performance

Accountability Mediates Effect of Quality Report Finance on Performance

Report owning finances good quality that is report fulfilling finances element characteristics from report financial, characteristics report finance. Performance possible implementation of the program be measured will push achievement performance that measurement achievements made. in a manner sustainable give bait good for repair in a manner keep going continuity and achievement objective in century future.

Accountability performance agency government is embodiment obligation something agency government for take responsibility success/failure implementation mission organization in reach objective and tired targets _ set through tool accountability in a manner period. Based on the above so filed hypothesis:

H6: Quality report finance positive effect on performance mediated accountability

Accountability Mediate The Influence of Internal Control System on Performance

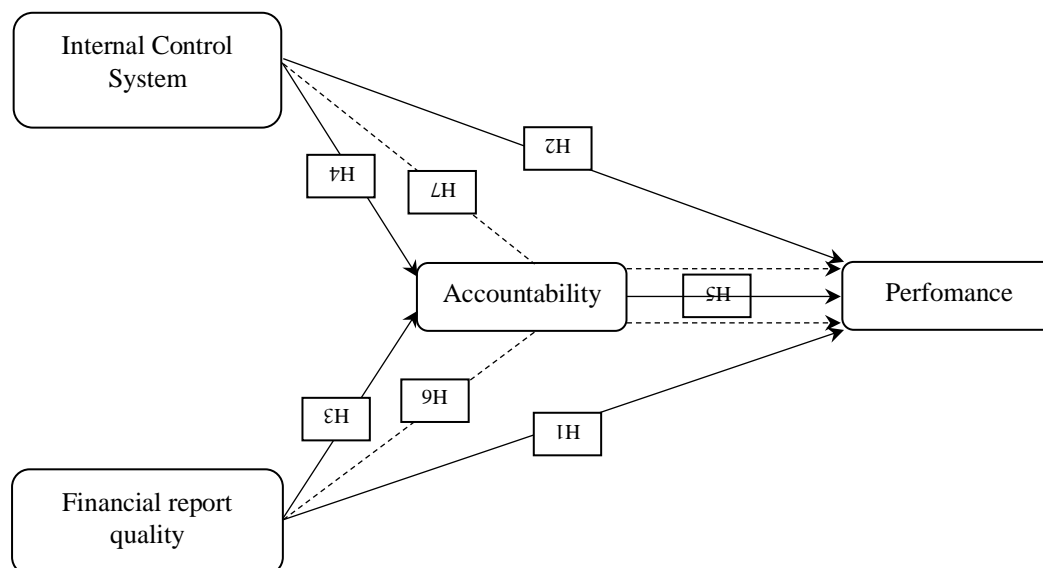
Internal controls are designed To give belief adequate in the achievement of objective reliability reporting finance, effectiveness, and efficiency operation, as well obedience to applicable laws and regulations (Aji and Pratolo 2018) state that system effective internal control will influential to performance in achievement effectiveness,

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efficiency, obedience to regulation applicable legislation, and reliability presentation report finance government. Based on the above-filed hypothesis:

H7: Sistem internal control has a positive effect on performance mediated by accountability

Based on hypothesis development in on developed skeleton models conceptual as follows:



3. RESEARCH METHODOLOGY

Object study is Organization Regional Apparatus (OPD) in the City Government of Cilegon. on research this use methodology study quantitative based on data from results measurement variable research. Type an analysis descriptive used to get a description of quality report finance and systems internal control over performance with accountability as variable mediation.

Population

The population is the generalization area that consists of an object or subject that has quality and characteristics specified by the researcher For studied Then pulled in the conclusion. The population used in the study This is the whole Organization's employees Regional Devices (OPD). The offices, agencies, and offices of the OPD in the Cilegon City Government are used as the subject study of as many as 34 OPD.

Sample

Study this set whole Organization Regional Devices (OPD) City Government of Cilegon as sample (sample saturated). Whereas for the unit of analysis (respondents) of each sample are: Service employees in the City Government of Cilegon, and employees in the OPD work on parts of finance and planning.

Quantitative data collected in this study was in the form of score data from questionnaires which were then processed using the software SmartPLS. The data used in this study is primary data, namely data obtained from data that has been collected or obtained by themselves.

Method Analysis

Data were analyzed using the t technique of Partial Least Squares (PLS). this technique was chosen because model estimates generated by SEM-PLS generally show level strength more statistics tall as well as give similar results in significance statistics and estimates coefficient track (Sousa-Filho et al. 2020) . Structural Equation Modeling is t technique of statistics used for building and testing a typical statistical model in form because of a result. SEM-PLS has superiority in matter modeling because SEM-PLS allows models with indicator reflective and formative. Complete models are done with steps as follows: Measurement Evaluation (Outer Model) with Convergent Validity, Discriminant Validity, and Reliability. Structural Model Evaluation (Inner Model)

On measurement inner model, tested influence direct (direct effect) and effect test No direct (indirect effect) as well test big influence with analysis coefficient determination (R-Square), analyze F-Square and Q-square (Cohen, LH, Cimboic, K., Armeli, SR, & Hettler 2010) . The structural model or the inner model is evaluated with see percentage variant described that is with see R^2 (R-Square variable exogenous) for dependent latent construct with use size Stone Geisser Q Square test and also see magnitude coefficient track structural. Mediation potential will confirm after analysis mediation more carry on use method bootstrap (Adelekan et al. 2018) Testing hypothesis zero (H_0) is hypothesis made For rejected to use support hypothesis alternative besides the H_0 too often said Correct until proof deep statistics form of hypothesis testing say otherwise. Statement zero often acknowledged no own connection between two variables and inverse zero own connection between two variable (Sekaran and Bougie 2016) . Statistical test used in test hypothesis influence directs with using the t statistical test with mark one-tailed test table.

4. RESULT AND DISCUSSION

Data obtained through electronic questionnaires, distributed and filled in by respondents have met the criteria needed in this study where each indicator in the study has also been tested for its validity and reliability through preliminary instrument test. The independent variable included in this study is quality report finance, system internal control, accountability, and performance as the dependent variable.

The convergent validity measurement model with that item has a value based on the correlation between item scores and construct values. Convergent Index Validity is measured by the AVE factor, composite reliability, R square, and Cronbach's alpha. AVE index results, composite reliability, R square, and Cronbach alpha can be seen in Table 1.

Table 1 Convergent Validity

	Cronbach's Alpha	rho_A	Composite reliability	Average Variances Extracted (AVE)
Quality of Financial Statements	0.809	0.826	0.875	0.637
Internal Control System	0.900	0.907	0.926	0.714
Accountability	0.889	0.890	0.924	0.753
Performance	0.842	0.865	0.888	0.617

SmartPLS Analytics Data 3.0 (2023)

Based on the table above validity and reliability criteria can also be seen from the reliability value of a variable and the average value of Variances Extracted (AVE) from each variable. The variable is said to have high reliability if the value is composite reliability above 0.7

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and AVE is above 0.5 which states that all variables meet the composite reliability because the value is above the recommended figure, which is above 0.7 which meets the criteria reliability.

The following are the results of the outer model test which show the value outer loading by using the analysis tool SmartPLS v 3.0

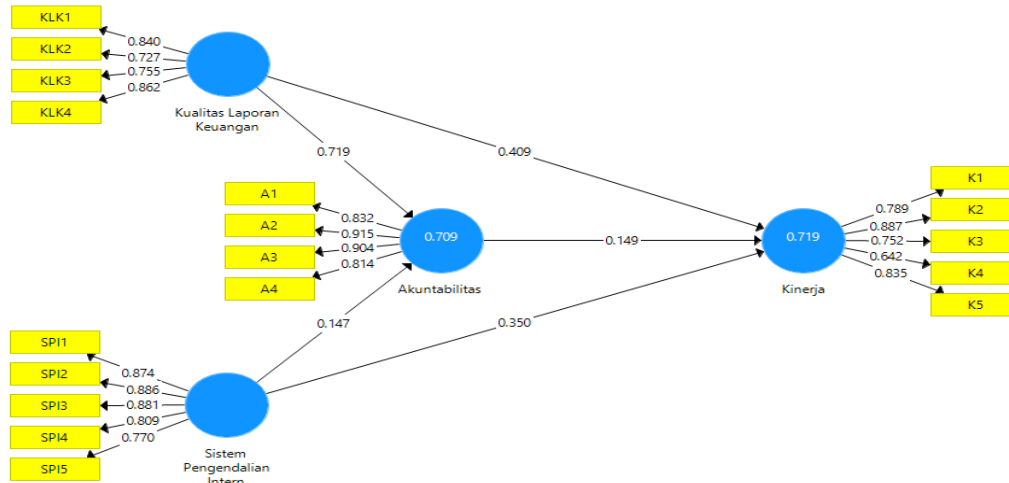


Figure 1 Outer Model Test Results

The results of the analysis shown in Figure 1 it show that as many as 18 items of all variables, as many as 17 items have a value greater than 0.7 and as many as 1 items has a value below 0.7. To see loading values factor is contained in the following table:

Table 2 Loading Value factor Construct

Construct	Item Code	loading factor	Category (>0.7)
Quality Report Finance	KLK1	0.840	Valid
	KLK2	0.727	Valid
	KLK3	0.755	Valid
	KLK4	0.862	Valid
Internal Control system	SPI1	0,874	Valid
	SPI2	0,886	Valid
	SPI3	0,881	Valid
	SPI4	0,809	Valid
	SPI5	0,770	Valid
accountability	A1	0,832	Valid
	A2	0,915	Valid
	A3	0,904	Valid
	A4	0,814	Valid
Perfomance	K1	0,789	Valid
	K2	0,887	Valid
	K3	0,752	Valid
	K4	0,642	Not valid
	K5	0,835	Valid

Source: Data Analysis SmartPLS 3.0 (2023)

The table above the outer data loading above, invalid indicators will be removed starting from the lowest or invalid performance indicator (Y) which is K4 of 0.642. After re-estimating by removing the K4 item, there is no more value loading factor that is below 0.7. The results of the re-estimation can be seen in Figure 2 below this:

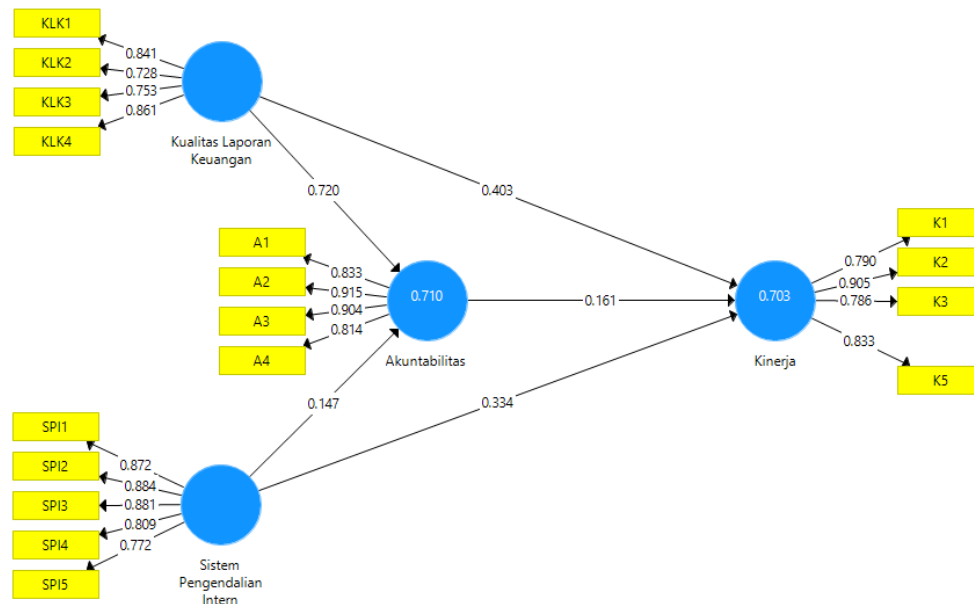


Figure 2 Outer Model Test Results After Re-estimation

Structural model aims to predict the relationship between latent variables based on substantive theory. The structural model is evaluated using R- square for the construct. Dependent.

Table 3 R Squares

	R Square	R Square adjusted
Accountability	0.710	0.704
Performance	0.703	0.695

SmartPLS Analytics Data 3.0 (2023)

Based on the results of the R- Square in the table above it shows that the value R Square Adjusted is 0.695. This value indicates that the variables of the quality of financial reports and the internal control system have an effect to the performance variable of 69.5%. And the rest were influenced by other variables outside variables in this study. Next value R Square Adjusted is 0.704. this value indicates that the variable quality of financial reports and internal control systems have an effect on the accountability variable of 70.4%. And the rest were influenced by other variables outside variables in this study

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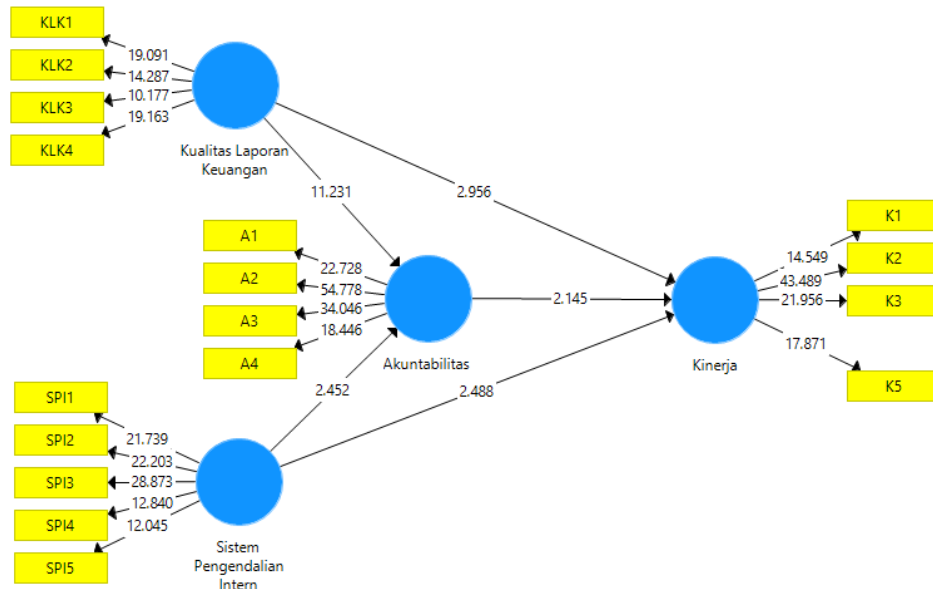


Figure 3 Hypothesis Test Results

To find out whether a hypothesis is accepted or rejected can be done by paying attention to the significance value between constructs, t-statistics, and p- values. In this way, measurement estimates and standard errors are no longer calculated using statistical assumptions but are based on empirical observations. In the resampling method bootstrap in this study, the hypothesis is accepted if the significance value of the t- value is greater than 1.645 and or the value i p- values less than 0.05, then H_a is accepted and H_0 is rejected as well on the contrary.

Table 4 Results T Statistics

	Original Sample (O)	sample Means (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Accountability -> Performance	0.161	0.165	0.075	2.145	0.032
Quality of Financial Statements -> Accountability	0.720	0.720	0.064	11.231	0.000
Financial Report Quality -> Performance	0.403	0.414	0.136	2,956	0.003
Internal Control System -> Accountability	0.147	0.149	0.060	2,452	0.015
Internal Control System -> Performance	0.334	0.325	0.134	2,488	0.013

SmartPLS Analytics Data 3.0 (2023)

Construct has a t-statistic value of 2.956 greater than 1.645, and a p- value of 0.003 less than 0.05. therefore, **the first hypothesis** which states that there is a positive effect of the quality of financial reports on performance is proven.

Construct the internal control system has a t-statistic value of 2.488 greater than 1.645, and a p- value of 0.013 less than 0.05. Therefore, **the second hypothesis** which states that there is a positive effect of the internal control system on performance is proven.

construct has a t-statistical value of 11.231 greater than 1.645, and a p- value of 0.000 less than 0.05. therefore, **the third hypothesis** which states that there is a positive effect of the quality of financial reports on accountability is proven.

Construct the internal control system has a t-statistic value of 2.452 greater than 1.645, and a p- value of 0.015 less than 0.05. therefore, **the fourth hypothesis** which states that there is a positive effect of the internal control system on accountability is proven.

Construct accountability has a t-statistic value of 2.145 greater than 1.645, and a p- value of 0.032 less than 0.05. therefore, **the fifth hypothesis** which states that there is a positive effect of accountability on performance is proven.

To find out how far the accountability variable mediates the relationship between quality report finance and s i stem internal control on performance can be seen in Table 4.13 specific indirect effects.

Table 5 Specific Indirect Effects

	Original Sample (O)	sample Means (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Financial Report Quality -> Accountability -> Performance	0.116	0.119	0.056	2,089	0.037
Internal Control System -> Accountability -> Performance	0.024	0.026	0.018	1.285	0.199

Source: Data Analysis SmartPLS 3.0 (2023)

Based on the table above is known that the connection quality of financial reports against performance which is mediated by accountability still significant with- a statistical value of 2,089 more than 1 ,645, p This means accountability role a partial control. **hypothesis sixth** stated that quality report finance a positive effect on performance mediated by proven accountability

The next relationship between the internal control system to performance mediated by accountability showed insignificant results with t- a statistical value 1,285 more or less than 1,645. This means accountability plays no role as partial control. **hypothesis seventh states** that s I stem internal control has a positive effect on performance mediated by unproven accountability.

Based on the results PLS analysis shows that the average rating respondent to variable quality report finance including in criteria strongly agrees with the mark as big 4,204. Information presented in the report finance describes Honest transactions and events other so that free from misleading and material error. Research results This is in accordance with the study past of (Pakpahan 2021) results study this shows that quality report finance is influential and significant to the performance of MSME business.

Construct exogenous internal control system own influence significant positive against constructs performance at original values sample (O=0 .334). The value of the t-statistic on the relationship construct is 2,488 bigger than 1, 6 45, and mark p-values 0, 0 13 more small than 0.05. By, because of that, the hypothesis both stated that the internal control system's own influence is positive and significant to the performance of the Cilegon City Government proving the truth.

Based on the results analysis descriptive show that the average rating respondent to variable internal control system included in criteria agree with the mark as big 4.141, which proves that standard competence For every respective duties and functions position in the agency. Research results from This in accordance with studies formerly from

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(Purwaningsih and Amalia 2021) , (Pujiono, Sukarno, and Puspitasari 2016) , (Mattoasi, Musue, and Rauf 2021) , (Aprilia et al. 2016) the results of the study indicate that the internal control system has a positive effect on government performance.

Construct exogenous quality of financial reports own influence significant positive against constructs accountability with original values sample ($O=0.720$). The value of the t- statistic on the relationship construct is 11.231 bigger than 1, 645, and mark p-values 0, 000 smaller than 0.05. Because of that the hypothesis third stated that quality financial reports have influenced positive and significant accountability to Cilegon City Government proving the truth.

Based on the results analysis found that the planned and defined budget of the City Government of Cilegon with DPRD (Local Parlement) has interest for the public and realization in accordance with planning and implementation policy be held accountable City Government of Cilegon to the DPRD and the community. Research results This in accordance with study previous results from (Sari and Nurlaila 2022) and (Wiguna, Syafitri, and Putri 2021) show that the quality of financial reports has a significant influence on accountability

Construct exogenous system internal control own influence significant positive _ against constructs accountability with original values sample ($O=0.147$). The value of the t- statistic on the relationship construct is 2,452 more big of 1,645 and mark p-values 0,015 more small than 0.05. By, because of that, hypothesis fourth stated that the system's internal control own influence is positive and significant to accountability to Cilegon City Government proving the truth. Research results from this in accordance with a study earlier by Suharti and Rumsari (2021) and (Sari, Azlina, and Julita 2017) show that System Internal Control (SPI) has an effect to accountability

Construct exogenous accountability has an influence significant positive against constructs performance at the original values sample ($O=0.161$). The value of the t- statistic on the relationship construct is 2.145 bigger than 1,645, and mark p-values 0.032 more small than 0.05. By, because of that, the hypothesis fifth stated that accountability has influenced the positive and significant performance of the Cilegon City Government proving the truth. Based on the results analysis concluded that many accepted assignments can spur performance agency City Government of Cilegon To finish work with fast without happen buildup task. Research results in This in accordance with a study earlier from (Aprilia et al. 2016) , (Damayanti and Hermanto 2018) (Moediono and Akbar 2022) and (Novatiani, Kusumah, and Vabiani 2019) showing that accountability is influential to performance

based on results PLS analysis found that construct the quality of financial statements has an influence positive and significant to construct accountability-mediated performance with original values sample ($O=0.116$) . Because the t- statistic values as big 2,089 bigger than 1, 645, and p- values of 0,037 more small than 0.05. These results indicate that accountability mediates the influence of the quality of financial reports on performance in the City Government of Cilegon. And this variable acts as a partial control in the relationship between the quality of financial reports and performance. Research results in This in accordance with a study earlier than (Tran et al. 2020) on accountability own role mediation in relationships between quality and performance report finance

K construct system internal control No have influence significant to construct accountability-mediated performance with original values sample ($O=0.024$). Because the t- statistic value is big 1,285 smaller than 1,645 and p- values of 0.199 greater than

0.05. These results indicate that accountability does not mediate the effect of the quality of financial reports on performance in the Municipal Government of Cilegon. And this variable does not act as a partial control in the relationship between the quality of financial reports and performance. Research results This is not appropriate with the study earlier from (Aprilia et al. 2016) accountability mediates the influence of the internal control system on performance.

5. CONCLUSION

Refer to the results study this has been processed with smartpls, and the result is that six of seven of the proposed hypothesis for the study this positive and significant, more carry on concluded as follows: the quality of financial reports has an effect positive and significant on performance, internal control system influential positive and significant to performance, the quality of financial reports has an effect positive and significant to accountability system internal control influential positive and significant to accountability, accountability effect positive and significant to performance.

In matter role mediation, accountability mediates the effect of the quality of financial statements on performance, and findings other that Accountability does not mediate the effect of the internal control system on performance. It is hoped that this research can add insight and knowledge about the effect of agency theory on the quality of financial reports, internal control systems, accountability, and on performance in the sector public. Relates to agency theory which is an explanatory concept that the government as executor of government will work and behave in accordance with the interests of society. of the seven hypotheses, not all of them have an effect on performance, there are six that have a positive and significant effect. Meanwhile, for the seventh hypothesis, accountability does not mediate the influence of the internal control system on the performance of the City Government of Cilegon

Study this owns a number of expected limitations that can become instruction for study next. Following a number of limitations from the study this: the scope and respondents contained _ in the study this only sourced from the opd service in the city government of cilegon. Study this only covers four variable independent used to determine influence to performance, namely: the quality of financial reports, internal control systems mediated accountability. Although so still lots of variable independents who can influence government performance areas but not been examined in the research.

Increasing government performance area, opd in cilegon city government must always increase the quality of financial reports and control systems internally with consider bestowal tasks in a manner systematic to a number of people for give belief exists checks and balances. Should apparatus supervision (inspectorate area) should more effective in coaching like control _ in a manner routine so that the city government of cilegon can keep going maintain an opinion unqualified on the audit conducted by BPK-RI.

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