Review Article

The Effect of Accountability, Transparency, Rule of Law, Effectiveness and Efficiency on Local Government Performance With Supervision as A Moderating Variable in Local Government Of Langkat District

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Abstract : This study aims to analyze the influence of accountability, transparency, rule of law, effectiveness, and efficiency on local government performance with supervision as a moderating variable in the Langkat Regency Government. This study uses an associative research method with a quantitative approach based on numbers. The study population consisted of 40 Regional Work Units (SKPD) with 120 respondents determined through purposive sampling techniques, with the criteria of heads of departments/agencies, secretaries, and treasurers who have served for at least the last five years. Primary data were obtained through distributing questionnaires using a Likert scale, and data analysis was carried out with the help of SmartPLS 4.0 software. The results of the study indicate that the variables of accountability, transparency, rule of law, and effectiveness and efficiency have a positive and significant effect on local government performance. However, the results of the moderation test indicate that supervision only plays a significant role as a moderating variable in strengthening the relationship between the rule of law and local government performance. Meanwhile, supervision does not significantly moderate the relationship between accountability, transparency, and effectiveness and efficiency on local government performance. These findings are expected to be a consideration for local governments in improving the quality of governance, especially through strengthening the rule of law supported by an effective monitoring system.

Keywords : Accountability, Transparency, Effectiveness, Efficiency.

1. Introduction

The authority to manage the implementation of government functions, development and public services in the region is called regional autonomy. Regional autonomy is the authority possessed by autonomous regions to regulate and manage their communities according to their own will based on the aspirations of the community in accordance with applicable laws and regulations (Halim & Kusufi, 2013). Good financial management is one of the key elements in determining the success of governance, especially in the provision of public services. Local governments are expected to be able to manage their resources effectively, efficiently, and responsibly to support sustainable development. Government performance is said to be good when seen from the level of achievement of results that are implemented in a real and maximum manner. The performance of an organization that has been implemented with a certain level of achievement of results must be in accordance with the vision and mission of the organization that has been set as a basis for carrying out tasks that must be accounted for (Yanuarisa, 2020).

The reality on the ground shows that there are still various challenges in regional financial management, such as a lack of transparency, low budget efficiency, and a weak monitoring system. Referring to data from the Langkat Regency Government's Financial Audit Agency (BPK), it was found that Langkat Regency experienced an increase in financial

transparency and accountability in 2019-2020, but there was a downward trend after 2021 indicating challenges or obstacles in maintaining regional financial management standards. The results of this information are depicted in the following graph :
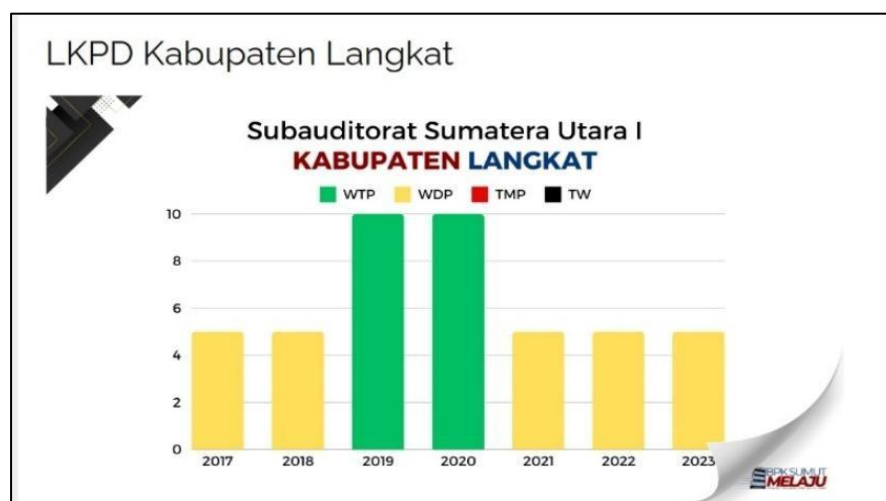
Based on Figure 1.1, the BPK's opinion on the financial report of the Langkat Regency Government shows instability in regional financial management. Although in two years it obtained an Unqualified Opinion (WTP), the dominance of the Unqualified Opinion (WDP) for the last five years shows that there are still various weaknesses in the regional financial management system. The WDP opinion given by the BPK is expressed in the notes to the Langkat Regency Government's financial report which presents the Capital Expenditure budget for Roads, Irrigation, and Networks of Rp249,553,404,095,- with a realization of Rp234,775,937,813.36 or 94.08% of the budget. From this realization, there is an excess payment to the provider that has not been recovered for the lack of volume and non-compliance with the quality of work of Rp7,342,704,522.62. This is a recurring condition that has an impact on the overstatement of Capital Expenditure on Roads, Irrigation, and Networks in the Budget Realization Report of Rp.7,342,704,522.62 which cannot be corrected. The existence of recurring problems and obstacles in payment recovery is the impact of weaknesses in the internal control system (LHP No. 48/LHP/XVIII.MDN/05/2024) (Sulut.bpk.go.id, 2022).

These findings indicate that regional financial management still faces various problems, such as instability of BPK opinion, weaknesses in the internal control system, non-compliance with regulations, and deviations in budget use. WDP opinions over the past three years indicate that the principles of accountability and transparency in the management of regional finances of the Langkat Government have not been fully implemented optimally. Deviations in capital expenditures, BOS funds, and official travel indicate weak implementation of the rule of law, which indicates that compliance with regulations and government accounting standards is still low. These findings prove that there are problems related to the effectiveness and efficiency of budget management, which should be able to support the performance of regional governments optimally.

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The role of supervision as moderating, namely effective supervision can strengthen the relationship between accountability and local government performance. With transparent and independent supervision, financial management becomes more controlled, and accountability can be achieved better. This will have an impact on improving local government performance in budget and resource management. Strict supervision can strengthen transparency by ensuring that financial information presented to the public is accurate and free from manipulation. When supervision is strengthened, transparency will be more effective in influencing local government performance, because accountability and supervision will support each other to create an open and honest environment.

Although proven to be able to be a moderator, other findings were found such as those conducted by (Saraswati et al., 2017) that inspectorate supervision cannot moderate the relationship between budget preparation policies, ethical behavior, budget politics, community participation, awards, and sanctions on performance-based budget implementation variables indicating that supervision is not necessarily always effective in all contexts. These findings are also in line with the ongoing cases that occur in Langkat Regency, even though supervision has been implemented, such as corruption cases involving regional officials. The Corruption Eradication Commission (KPK) examined an employee of the Audit Board of Indonesia (BPK) regarding alleged corruption in the procurement of goods and services at the Public Works and Spatial Planning (PUPR) Office of Langkat Regency. This case shows that even though there is a supervision mechanism, corrupt practices can still occur, indicating that supervision alone may not be effective enough in preventing deviations without being balanced by firm law enforcement and a strong culture of integrity in government.

If supervision cannot moderate the relationship, this could mean that the implemented supervision system still has weaknesses in ensuring that accountability, transparency, rule of law, effectiveness, and efficiency are truly running optimally in governance, although supervision is considered a moderating factor that can improve local government performance, but other findings show that supervision is not necessarily always effective in all contexts, if supervision does not run well or is not independent enough, then accountability, transparency, rule of law, effectiveness, and efficiency can remain weak in governance.

2. RESEARCH METHODS

The data analysis technique used in this study is a quantitative analysis technique which is carried out by quantifying research data to produce the information needed in the analysis. Therefore, to test the hypothesis in this study, SmartPLS 4.0 was used. Smart-PLS is a software used in statistical analysis in the context of scientific research and management. Smart-PLS stands for Partial Least Squares Structural Equation Modeling (PLS-SEM). PLS-

SEM is one of the data analysis methods used in testing models between variables in research (Iba & Wardhana, 2024).

Data processing in this study used the Partial Least Square (PLS) method. This method is an alternative to Structural Equation Modeling (SEM) which can accommodate very complex relationships between variables even though the data sample is small. Partial Least Square (PLS) is an alternative analysis method that is different from Structural Equation Modeling (SEM) which is based on covariance. PLS as a strong analysis method because it does not rely on many assumptions (Iba & Wardhana, 2024). PLS analysis consists of three stages, namely inner model, outer model, and hypothesis testing.

The relationship patterns of the structural model that will be tested in this study are as follows :

$Y = α + β1\ X1 + β2\ X2 + β3\ X3 + β4\ X4 + β5\ X1*X5 + β6\ X2*X5 + β6\ X2*X5 + β7\ X3*X5 + β8\ X4*X5 + ε$

Description:

Y = Regional Government Performance

α = Constant

β1 = Coefficient of Accountability

β2 = Coefficient of Transparency

β3 = Coefficient of Rule of Law

β4 = Coefficient of Effectiveness and Efficiency β5

= Coefficient of Accountability and Supervision β6 =

Coefficient of Transparency and Supervision β7 =

Coefficient of Rule of Law and Supervision

β8 = Coefficient of Effectiveness and Efficiency and Supervision

X1 = Accountability

X2 = Transparency

X3 = Rule of Law

3. Results and Discussion

Results of the Determination Coefficient (R²)

The determination coefficient (R2) is used to measure the effectiveness of a model in describing various dependent variations. The greater the R2 value, the better the model built. An R2 value of 0.75 is categorized as substantial, 0.50 as moderate, and 0.25 is categorized as weak. The R-Square (R2) results using the smartPLS 4.0 program are presented in the table below.

Table 1

Hasil Nilai R-Square

	R Square	R Square Adjusted
Y	0.882	0.873

Sumber: Data Olahan 2025

The R-Square value for the local government performance variable (Y) is 0.882, which is above 0.75, so it can be interpreted as substantial. These results also show that 88.2% of the local government performance variables are influenced by the variables of accountability, transparency and rule of law, effectiveness and efficiency, and good supervision, while the remaining 11.8% are likely influenced by other variables not examined in this study.

Result F-Square (F²)

The F-Square (F2) test is conducted to determine how much relative influence the independent latent variable has on the dependent latent variable. If the F² value approaches 0.02, then it has a small influence, if it approaches 0.15, then the influence is moderate, and if it reaches 0.35 or more, then the influence is strong. The F-Square results using the smartPLS 4.0 program are presented in the table below.

**Table 2**
Hasil Nilai F-Square (F²)

	Y	Keterangan
Moderating Effect 1 X1.Z	0.000	Kecil
Moderating Effect 2 X2.Z	0.010	Kecil
Moderating Effect 3 X3.Z	0.034	Kecil
Moderating Effect 4 X4.Z	0.007	Kecil
X1	0.065	Kecil
X2	0.038	Kecil
X3	0.031	Kecil
X4	0.137	Sedang
Z	0.113	Sedang

Sumber: Data Olahan 2025

It was found that the variable with the highest influence on the dependent variable was X4, with an F² value of 0.137, which is included in the medium category. This shows that the X4 variable has a fairly large contribution in explaining the dependent variable, although it does not reach the category of very large influence. Furthermore, the Z variable as a moderator variable also shows an f² value of 0.113, which is included in the medium category, so it can be concluded that Z not only acts as a moderator, but also has a fairly direct influence on its dependent. Meanwhile, variables X1, X2, and X3 each have f² values of 0.065, 0.038, and 0.031, all of which are included in the small category. This shows that the contribution of the three variables to the dependent variable is still low. Likewise, the results of moderation from the interaction of each independent variable with the moderator variable, all show very low f² values. This indicates that the Z variable as a moderator has not been able to significantly strengthen the influence of the independent variable on the dependent variable. These results indicate that most of the independent variables and their moderating interactions have little effect on variable Y. The low f² value may be caused by the presence of other factors that have not been included in the model, which are likely to also affect local government performance. Therefore, these results provide room for further research to explore other more influential variables.

Hypothesis Test Results

Hypothesis testing is conducted to prove the truth of the assumptions or assumptions in the study. The results of the correlation between constructs are analyzed by looking at the path coefficient value and its level of significance, then compared with the previously formulated research hypothesis. The following is a picture of the results of the path coefficient test obtained from data processing using SmartPLS 4.0:
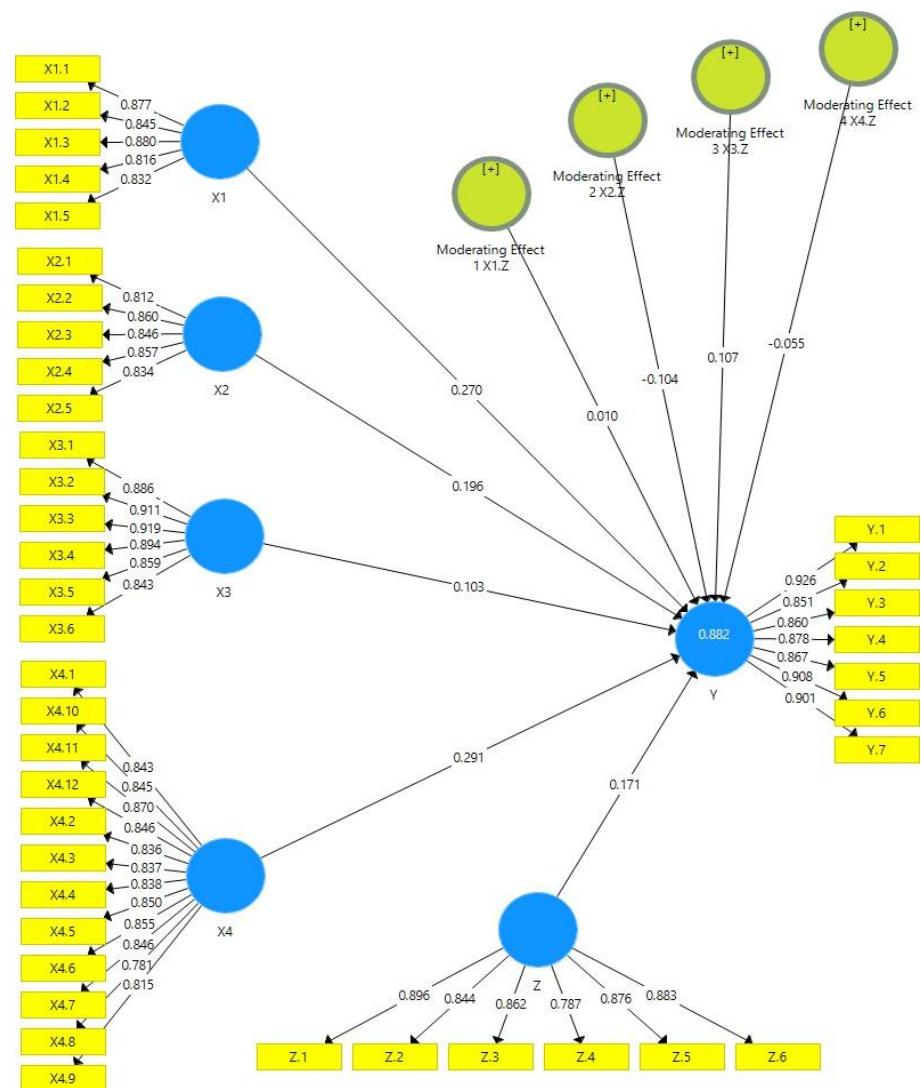
Sumber: Data Olahan 2025

Picture 2

The criteria for acceptance and rejection of the hypothesis (H0) used are if the p-value < 0.05 then the Hypothesis is accepted and if the p-value > 0.05 then the Hypothesis is rejected. Based on these provisions, the hypothesis can be proven from the path diagram which can be compiled from the results of the path coefficient test, as follows:

Table 3

Hasil Pengujian *Path Coefficient*

	Original Sample (O)	T Statistics (|O/STDEV|)	P Values	Keputusan
X1 -> Y	0.270	1.920	**0.028**	Diterima
X2 -> Y	0.196	1.823	**0.034**	Diterima
X3 -> Y	0.103	1.691	**0.046**	Diterima
X4 -> Y	0.291	2.285	**0.011**	Diterima
Moderating Effect 1 X1.Z -> Y	0.010	0.082	**0.467**	Ditolak
Moderating Effect 2 X2.Z -> Y	-0.104	0.924	**0.178**	Ditolak
Moderating Effect 3 X3.Z -> Y	0.107	2.002	**0.023**	Diterima
Moderating Effect 4 X4.Z -> Y	-0.055	0.538	**0.295**	Ditolak

Sumber: Data Olahan 2025

Based on the test results in table 53 above, the hypothesis testing can be explained as follows:

1. The accountability variable (X1) has a path coefficient value of 0.270 indicating that the accountability variable has a positive effect on local government performance. The T- statistic value of 1.920 with a p-value of 0.028 (<0.05) indicates that the effect is significant at a 95% confidence level. Thus, the hypothesis is accepted, meaning that accountability has a positive and significant effect on local government performance, meaning that every one unit increase in accountability will increase local government performance by 0.270 and vice versa.

2. The transparency variable (X2) has a path coefficient value of 0.196, a T-statistic of 1.823, and a p-value of 0.034. Although the T-statistic value is slightly below 1.96, the p- value is still below the significance limit of 0.05, so it can be concluded that transparency has a significant effect on local government performance. Therefore, the hypothesis is accepted, which means that transparency has a positive and significant effect on local government performance, which means that every increase in transparency by one unit will increase local government performance by 0.192 and vice versa.

3. The rule of law variable (X3) has a path coefficient value of 0.103 with a T-statistic of 1.691 and a p-value of 0.046 indicating that the rule of law has a positive effect on local government performance and is statistically significant at a significance level of 5%. Therefore, the hypothesis is accepted, which means that the rule of law has a positive and significant effect on local government performance, which means that every increase in the rule of law by one unit will increase local government performance by 0.103 and vice versa.

4. The effectiveness and efficiency variable (X4) has a path coefficient value of 0.291, a T-statistic of 2.285, and a p-value of 0.011, it can be concluded that the effectiveness and efficiency variables have a positive and significant effect on local government performance. Therefore, the hypothesis is accepted, meaning that effectiveness and efficiency have a positive and significant effect on local government performance, meaning that every increase in effectiveness and efficiency by one unit will increase local government performance by 0.291 and vice versa.

5. The interaction variable of accountability (X1) and supervision (Z) obtained a path coefficient value of moderating effect X1.Z of 0.010, T-statistic of 0.082, and p-value of 0.467, indicating that the moderation effect of variable Z is not significant. Thus, variable Z does not moderate the relationship between X1 and Y, either in strengthening or weakening the relationship. Therefore, this moderation hypothesis is rejected.

6. The interaction variable of transparency (X2) and supervision (Z) obtained a path coefficient value of -0.104, T-statistic of 0.294, and p-value of 0.178. Although the coefficient is negative, indicating that the direction of moderation tends to weaken, this value is not statistically significant. Therefore, it can be concluded that the supervision variable does not significantly weaken the relationship between transparency and local government performance, and this moderation hypothesis is rejected.

7. The interaction variable of role of law (X3) and supervision (Z) obtained a path coefficient value of 0.107, a T-statistic of 2.002, and a p-value of 0.023, indicating that the moderation effect is significant at the 5% significance level. A positive coefficient indicates that the supervision variable strengthens the relationship between the role of law and local government performance. Thus, it can be concluded that the supervision variable acts as a

moderator that strengthens the influence of the role of law on local government performance, and this moderation hypothesis is accepted.

8. The interaction variable of effectiveness and efficiency (X4) and supervision (Z) obtained a path coefficient value of -0.055, a T-statistic of 0.538, and a p-value of 0.295 indicating that the moderation effect is not significant. Although the direction of the negative coefficient indicates a tendency to weaken, this effect is not significant. Thus, the monitoring variable does not significantly moderate the relationship between effectiveness and efficiency and local government performance, and this moderation hypothesis is rejected.

5. Conclusions

Based on the results of the research that has been conducted, it can be concluded that accountability has a positive effect on the performance of local governments. The results of the study show that the higher the level of accountability, the higher the performance of local governments. This indicates that good accountability, which is reflected in transparent and accountable accountability for each implementation of tasks, contributes significantly to encouraging more optimal performance. Transparency has a positive effect on local government performance. Increasing transparency in government management has an impact on improving local government performance. The more open the local government is in conveying information to the public, the higher the level of public trust, which ultimately encourages the creation of effective governance. The rule of law has a positive effect on local government performance. Consistent and fair law enforcement (rule of law) has been proven to have a positive impact on local government performance. The stronger the implementation of legal principles in every aspect of government, the better the performance produced, because every action is based on a clear and firm legal framework. Effectiveness and efficiency have a positive effect on local government performance. The more effective and efficient a local government is in implementing programs and using resources, the higher the performance achieved. This shows that efficiency of time, cost, and achievement of results in accordance with objectives are important factors in improving the overall performance of local governments. Supervision is unable to moderate the influence of accountability on local government performance. This shows that although accountability is important in improving performance, the existence of supervision does not make a significant contribution in strengthening or weakening the relationship. Supervision does not act as a moderating variable in the relationship between transparency and local government performance. This finding indicates that the level of public information openness is not necessarily strengthened by the supervisory function, which means that supervision has not been effective in ensuring that transparency has an optimal impact on government performance. Supervision strengthens the relationship between the rule of law and local government performance. With effective supervision, the implementation of the law can take place consistently, encourage compliance, and ensure that all government processes run according to the rules, thus having a positive impact on improving performance. Supervision does not have a significant influence in moderating the relationship between effectiveness and efficiency on local government performance. This shows that work effectiveness and efficiency tend to have a direct impact on performance, without being significantly influenced by the presence of supervision.

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