



RESEARCH ARTICLE

Internal Control and Organizational Culture on Government Performance Accountability: Agile Leadership as a Moderator

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Abstract

Government Performance Accountability (AKIP) is essential for ensuring accountable public-sector performance. However, previous studies have reported inconsistent findings regarding the effects of internal control and organizational culture on AKIP, suggesting that their effectiveness may depend on contextual leadership conditions. This study examines the effects of internal control and organizational culture on AKIP and the moderating role of agile leadership in Prosecutor's Offices across Southern Sumatra (Sumbagsel), Indonesia. Agile leadership is examined as a moderator because its adaptability, responsiveness, collaboration, and rapid decision-making may facilitate the implementation of internal control and accountability-oriented organizational values. A quantitative survey was conducted involving 54 civil servants involved in financial reporting, and data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results show that internal control and organizational culture have positive and significant effects on AKIP. Agile leadership significantly strengthens the relationship between internal control and AKIP but does not significantly moderate the relationship between organizational culture and AKIP. These findings highlight the importance of strengthening internal control and organizational culture while developing adaptive leadership to support government performance accountability.

Keywords

Internal Control; Organizational Culture; Government Performance Accountability; Agile Leadership.

1 | INTRODUCTION

Government Performance Accountability (Akuntabilitas Kinerja Instansi Pemerintah/AKIP) is a key pillar of bureaucratic reform because it assesses the extent to which government institutions account for performance, resource use, and the achievement of organizational objectives to the public (Stephani & Yonedi, 2024). AKIP should therefore be viewed not merely as an administrative obligation but as a substantive mechanism for improving public-sector performance, budget effectiveness, service quality, and public trust (Sari & Fuadi, 2024). This is consistent with Presidential Regulation Number 29 of 2014, which establishes SAKIP as a systematic framework for determining, measuring, collecting, and reporting government performance for accountability and performance improvement. However, AKIP implementation in Indonesia remains uneven. Monitoring by the Ministry of Administrative and Bureaucratic Reform indicates that government accountability is still constrained by weak commitment, regulatory misalignment, inadequate sanctions, and limited policy dissemination (Ampuhan, 2025). This issue is particularly relevant to Prosecutor's Offices across Southern Sumatra (Sumbagsel), given their strategic role as law enforcement institutions and their responsibility for managing public resources and programs transparently and accountably (Aris *et al.*, 2025; Ointu & Muzdalifah, 2025). Internal control is one factor expected to influence AKIP. Under the COSO framework, internal control consists of the control environment, risk assessment, control activities, information and communication, and monitoring (Asqolani *et al.*, 2023). In public institutions, effective internal control supports orderly planning, implementation, reporting, and evaluation, thereby increasing the reliability and accountability of organizational performance (Saputri *et al.*, 2026). This relationship is supported by Agency Theory, which highlights information asymmetry and potential opportunistic behavior between principals and agents (Jamal & Enre, 2023). In this context, internal control reduces information asymmetry, strengthens monitoring, and promotes accountable reporting (Bastian, 2021; Nugraha, 2022). Nevertheless, empirical findings remain inconsistent. Positive effects have been reported by Syahrir *et al.* (2019), Fitra *et al.* (2020), Anto *et al.* (2022), Indriani and Fadila (2024), Krisnanda and Anwar (2024), Sari and Fuadi (2024), and Saputri *et al.* (2026), whereas Rosayda *et al.* (2023), Putro *et al.* (2026), Anggraini and Afiqoh (2024), Ningtyas and Roekhudin (2019), and Wahida and Suryaningrum (2023) found no significant effect. Jatmiko and Amalia (2022) likewise reported no significant effect on good governance. These inconsistencies indicate that the relationship between internal control and AKIP may depend on contextual organizational factors. Organizational culture represents another important determinant of AKIP because shared values, norms, and behavioral patterns shape how employees perform their duties and respond to accountability demands (Melasari *et al.*, 2025). A culture emphasizing discipline, transparency, responsibility, compliance, and results can strengthen accountable behavior, which is consistent with the Theory of Planned Behavior (TPB), in which subjective norms influence behavioral intentions (Ajzen, 1991). However, empirical evidence is also mixed. Hasiyany (2021) and Maqdlıyan and Setiawan (2023) reported positive effects, while Syahrir *et al.* (2019) found no significant effect, and Krisnanda and Anwar (2024) found no moderating role of organizational culture in several accountability relationships. These findings suggest the need for a contextual variable that can explain when organizational mechanisms become more effective. Inconsistent research findings regarding the impact of internal control and organizational culture on Government Agency Performance Accountability (AKIP) suggest that the influence of these mechanisms is not always direct or uniform. Rather, it is likely shaped by the organizational conditions accompanying their implementation.

In this context, leadership emerges as a critical factor, as the effectiveness of internal control and the internalization of organizational culture rely heavily on a leader's ability to guide subordinates, ensure procedural compliance, address issues, and translate organizational values into actions that foster accountability. Agile leadership was selected as a moderating variable because its characteristics adaptability, responsiveness, collaboration, and rapid decision-making are viewed as capable of strengthening the application of internal control and organizational culture amidst complex organizational changes and demands (Indrayana, 2024; Berliana *et al.*, 2025). Consequently, agile leadership is positioned not merely as a direct determinant of AKIP, but as a contextual factor that dictates the extent to which internal control and organizational culture can be effectively translated into performance accountability. This argument aligns with Contingency Theory, which posits that the effectiveness of an organizational mechanism depends on the alignment between organizational conditions and the leadership style employed (Fiedler, 1967). Therefore, examining agile leadership as a moderating variable is essential to explain why the influence of internal control and organizational culture on AKIP may vary under different leadership conditions. Agile leadership is proposed in this study because public organizations operate in a VUCA environment that requires adaptability, responsiveness, collaboration, and rapid decision-making (Indrayana, 2024). Agile leadership promotes organizational flexibility and adaptive decision-making (Berliana *et al.*, 2025) and can shape policies, controls, norms, and interpersonal coordination (Susanto *et al.*, 2023; Makhriyafri *et al.*, 2025). Recent evidence also links agile leadership with employee performance and organizational agility (Hartono & Saputra, 2025), while Amuna *et al.* (2026) found that agile and lean approaches can strengthen fiscal accountability, budget efficiency, and public services. The moderating role of agile leadership is grounded in Contingency Theory, which argues that leadership effectiveness depends on the fit between leadership style and organizational conditions (Fiedler, 1967). Thus, internal control and organizational culture may not automatically produce stronger

AKIP unless leaders can facilitate implementation and organizational responsiveness to changing demands (Indrayana, 2024; Berliana *et al.*, 2025). Previous studies support the relevance of leadership but remain inconclusive, with Fitra *et al.* (2020) and Kamalia and Firmansyah (2024) showing positive relationships, while Wahida and Suryaningrum (2023) and Krisnanda and Anwar (2024) reported limited moderating effects. Accordingly, this study examines the influence of internal control and organizational culture on AKIP with agile leadership as a moderator in Prosecutor's Offices across Sumbagsel. Its novelty lies in integrating Agency Theory, TPB, and Contingency Theory while positioning agile leadership as a moderator of the relationships between internal control, organizational culture, and AKIP in a law enforcement context. Unlike Kamalia and Firmansyah (2024), which focused on SPIP, good public governance, and leadership style, and Amuna *et al.* (2026), which examined agile and lean public financial management at the macro level, this study uses primary empirical data to examine organizational mechanisms within Prosecutor's Offices. Through a quantitative approach, the study aims to determine whether internal control and organizational culture improve AKIP and whether agile leadership strengthens these relationships. The findings are expected to contribute theoretically to the AKIP literature and practically to the development of stronger controls, accountability-oriented organizational cultures, and adaptive leadership within law enforcement institutions.

2 | BACKGROUND THEORY

2.1 Agency Theory

Agency Theory provides a theoretical framework for explaining the contractual relationship between the principal, who grants authority, and the agent, who performs the assigned tasks, as well as the problems of information asymmetry, conflicts of interest, and costs that arise when the agent's objectives are not aligned with those of the principal. This theory was systematically formulated by Michael C. Jensen and William H. Meckling in 1976 and emphasizes the importance of monitoring and incentive mechanisms to reduce opportunistic behavior by agents and control agency costs. In this study, Agency Theory is used to explain the relationship between internal control and the Government Agency Performance Accountability (AKIP). The Government Internal Control System (SPIP) is viewed as a formal instrument that serves to reduce information asymmetry, strengthen monitoring functions, ensure compliance with procedures, and improve the reliability of performance reporting and budget utilization. The better SPIP is implemented, the lower the likelihood of irregularities in resource management, thereby enabling the processes of planning, implementation, recording, and performance reporting to be carried out more effectively and accountably.

2.2 Planned Behaviour Theory

The Theory of Planned Behavior (TPB) is a psychosocial framework that explains how attitudes, subjective norms, and perceived behavioral control shape behavioral intentions (intention), which subsequently determine actual behavior. TPB was introduced by Icek Ajzen in the mid-1980s as an extension of the Theory of Reasoned Action, with the addition of the perceived behavioral control construct to capture control factors that influence an individual's ability to perform a particular action. This model has been widely used to predict planned behavior in various organizational and public-sector contexts because it links cognitive and social factors to measurable intentions and actions. In this study, TPB is operationally applied to explain how a strong organizational culture shapes shared values such as discipline, integrity, transparency, cooperation, results orientation, and responsibility, thereby fostering internal and social motivation among public officials to perform their duties accountably. These norms influence employees' intentions to properly carry out performance planning, implementation, measurement, and reporting processes, which ultimately contribute to improved Government Agency Performance Accountability (AKIP). Thus, organizational culture not only creates a conducive work environment but also shapes collective behavior that supports performance accountability. Within this framework, organizational culture is viewed as a factor that strengthens public officials' awareness, commitment, and work practices in producing performance reports that are more transparent, timely, and accountable.

2.3 Kontingensi Theory

Contingency Theory views leadership as a process in which a leader's ability to exert influence depends on the group task situation and the extent to which the leader's leadership style, personality, and approach are appropriate for the group. Fiedler's (1967) Contingency Theory of Leadership identifies three main factors that determine the favorableness of a situation and subsequently influence leadership effectiveness. These three factors are *leader-member relationships*, *task structure*, and *position power*. Contingency Theory explains that leadership effectiveness is largely determined by the fit between leadership style and the situation faced by an organization. From this perspective, there is no single leadership style that is universally effective under all conditions, as leadership success depends on the nature of the task, relationships with subordinates, and the level of authority possessed within a

particular situation. Therefore, *agile leadership* can serve as a contextual condition that strengthens the influence of internal control and organizational culture on Government Agency Performance Accountability (AKIP).

2.4 Internal Control and Government Performance Accountability (AKIP)

Internal control represents a formal organizational mechanism designed to provide reasonable assurance regarding the achievement of operational, reporting, and compliance objectives (Asqolani *et al.*, 2023). From the perspective of Agency Theory, the relationship between the government and public as principals and government officials as agents may create information asymmetry, conflicts of interest, and opportunities for opportunistic behavior (Jensen & Meckling, 1976). Effective internal control can reduce these risks by strengthening supervision, ensuring compliance with procedures, and improving the reliability of performance reporting (Bastian, 2021; Nugraha, 2022). When the control environment, risk assessment, control activities, information and communication, and monitoring function effectively, government institutions are more capable of producing accurate, transparent, and accountable performance reports. Empirical studies by Syahrir *et al.* (2019), Fitra *et al.* (2020), Anto *et al.* (2022), Indriani and Fadila (2024), Krisnanda and Anwar (2024), Sari and Fuadi (2024), and Saputri *et al.* (2026) provide evidence of a positive relationship between internal control and performance accountability. Therefore, stronger internal control is expected to improve AKIP. H1: Internal Control has a positive effect on Government Performance Accountability (AKIP).

2.5 Organizational Culture and Government Performance Accountability (AKIP)

Organizational culture refers to shared values, norms, beliefs, and behavioral patterns that guide employees in performing their duties and responding to organizational expectations (Melasari *et al.*, 2025). Based on the Theory of Planned Behavior, organizational culture can shape subjective norms and behavioral intentions by establishing expectations concerning appropriate and accountable behavior (Ajzen, 1991). A culture that emphasizes discipline, integrity, transparency, responsibility, cooperation, and result orientation can encourage employees to perform their duties consistently and support accountable organizational practices (Busro, 2018; Sadiartha, 2015). Such values may strengthen compliance with procedures, openness in reporting, and commitment to measurable performance. Empirical findings also indicate a positive relationship between organizational culture and organizational effectiveness, including Hasiany (2021), Maqdliyan and Setiawan (2023), and Jatmiko and Amalia (2022). Therefore, a stronger organizational culture that supports accountability is expected to improve AKIP. H2: Organizational Culture has a positive effect on Government Performance Accountability (AKIP).

2.6 Agile Leadership Moderates the Relationship between Internal Control and Government Performance Accountability

Agile leadership refers to a leadership approach characterized by adaptability, responsiveness, flexibility, collaboration, and rapid decision-making in dealing with changing organizational conditions (Indrayana, 2024; Berliana *et al.*, 2025). Contingency Theory proposes that leadership effectiveness depends on the fit between leadership style and situational conditions (Fiedler, 1967). Accordingly, effective internal control may produce stronger performance accountability when supported by leaders who are capable of responding quickly to control weaknesses, coordinating organizational units, and ensuring that control mechanisms are implemented consistently rather than merely existing formally. Agile leaders can facilitate timely corrective actions, strengthen monitoring, and translate control systems into accountable work practices. Recent studies associate agile leadership with employee performance, organizational agility, and organizational adaptation (Hartono & Saputra, 2025; Susanto *et al.*, 2023; Makhrisyafri *et al.*, 2025). In addition, Fitra *et al.* (2020) and Kamalia and Firmansyah (2024) indicate that leadership can strengthen relationships involving internal control and performance accountability. Therefore, agile leadership is expected to strengthen the positive effect of internal control on AKIP. H3: Agile Leadership positively moderates the relationship between Internal Control and Government Performance Accountability (AKIP).

2.7 Agile Leadership Moderates the Relationship between Organizational Culture and Government Performance Accountability

Agile leadership may also strengthen the influence of organizational culture on AKIP by enabling leaders to translate shared organizational values into consistent and accountable work practices. From the perspective of Contingency Theory, leadership effectiveness depends on the ability of leaders to adapt their approach to organizational and environmental conditions (Fiedler, 1967). In a dynamic VUCA environment, agile leaders can reinforce values such as discipline, integrity, collaboration, transparency, and result orientation through rapid feedback, effective coordination, and responsive decision-making (Indrayana, 2024; Berliana *et al.*, 2025). Consequently, a positive organizational culture is more likely to generate accountable behavior when supported by leaders who actively reinforce and adapt those values to changing demands. Previous studies show that agile leadership is associated with organizational performance and adaptability (Hartono & Saputra, 2025; Susanto *et al.*,

2023; Makhrisyafri *et al.*, 2025), while Jatmiko and Amalia (2022) demonstrate the relevance of organizational culture and leadership to good governance. Therefore, agile leadership is expected to strengthen the positive effect of organizational culture on AKIP. H4: Agile Leadership positively moderates the relationship between Organizational Culture and Government Performance Accountability (AKIP).

3 | METHOD

This study employs a quantitative research design with an explanatory causal approach to examine the effects of internal control and organizational culture on Government Performance Accountability (AKIP), while assessing the moderating role of agile leadership in Prosecutor's Offices across Southern Sumatra (Sumbagsel), Indonesia. The explanatory approach is employed because the study aims to empirically test causal relationships among latent constructs through hypothesis testing. The unit of analysis is the organizational unit within the Prosecutor's Offices across Sumbagsel, with one civil servant (ASN) selected from each unit who is knowledgeable about the organization's financial reporting process. The information provided by each respondent represents the organizational condition of the respective unit. The population comprises organizational units within the Prosecutor's Offices across Sumbagsel. A non-probability purposive sampling technique is employed to ensure that respondents possess sufficient knowledge and experience relevant to the research variables. The participant selection criteria are: (1) ASN who is directly involved in the organization's financial reporting process, and (2) ASN who has worked for at least two years and therefore has sufficient understanding of organizational financial management and reporting procedures. Data are collected using structured questionnaires administered to eligible respondents, with respondents informed that the data would be used solely for academic purposes and treated confidentially.

This study employs Partial Least Squares Structural Equation Modeling (PLS-SEM) using SmartPLS 4 to examine the effects of Internal Control and Organizational Culture on Government Performance Accountability (AKIP), with Agile Leadership as a moderating variable. PLS-SEM is appropriate for analyzing complex models involving latent constructs and does not require multivariate normality assumptions (Hair *et al.*, 2022). Data analysis is conducted through the assessment of the measurement model (outer model) and structural model (inner model). The outer model is evaluated through convergent validity using outer loadings and Average Variance Extracted (AVE), discriminant validity using the Fornell-Larcker criterion, and internal consistency reliability using Cronbach's Alpha and Composite Reliability, with a minimum acceptable value of 0.70 (Hair *et al.*, 2022). The inner model is assessed through the coefficient of determination (R^2) and effect size (f^2) to evaluate explanatory power and the contribution of each predictor. Hypothesis testing, including the moderating effects of Agile Leadership, is performed using bootstrapping with 5,000 resamples to obtain path coefficients, t-statistics, p-values, and confidence intervals. A relationship is considered significant when the t-statistic exceeds 1.96 and the p-value is below 0.05.

Table 1. Variable Measurement

No.	Variable	Dimensions	Indicators	Scale
1	Internal Control (X1) Chair & Tarjo (2024)	1) Control Environment 2) Risk Assessment 3) Control Activities 4) Information and Communication 5) Monitoring	1) Integrity and work ethics 2) Employee competence 3) Clear organizational structure 4) Risk identification and analysis 5) Risk response 6) Reconciliation and verification 7) Availability of relevant information 8) Communication among work units 9) Periodic evaluation 10) Follow-up on audit/supervisory findings	Interval
2	Organizational Culture (X2) Itang (2021)	1) Innovation and Risk-Taking 2) Outcome Orientation 3) People Orientation 4) Team Orientation 5) Attention to Detail	1) Openness to new ideas 2) Willingness to try new ways of working 3) Focus on target achievement 4) Emphasis on optimal work results 5) Attention to employee well-being 6) Support among employees in performing their work 7) Good teamwork	Interval

			8) Smooth coordination among departments	
			9) Accuracy in work	
			10) Carefulness in reviewing work results	
3	AKIP (Y)	1) Performance Planning	1) Alignment of the performance plan with organizational goals/objectives	Interval
	Nurkholilah <i>et al.</i> (2025)	2) Performance Measurement	2) Budget preparation to support performance targets	
	dan Zulfa <i>et al.</i> (2025)	3) Performance Reporting	3) Performance measurement is conducted periodically	
		4) Performance Evaluation/Internal Review	4) Measurement results are used to assess achievement	
		5) Performance Achievement (Outcome/Results)	5) Performance reports are prepared completely and on time	
			6) Reports contain achievement analysis	
			7) Internal evaluation is conducted periodically	
			8) Evaluation results are followed up	
			9) Output/outcome targets are achieved	
			10) Program results demonstrate tangible benefits/performance	
4	Agile Leadership (Z)	1) Adaptability	1) Ability to adapt to change	Interval
	Indrayana (2024)	2) Collaboration and Empowerment	2) Collaboration and employee empowerment	
		3) Continuous Learning	3) Continuous improvement through learning	
		4) Outcome Orientation	4) Orientation toward achieving work results	

4 | RESULTS AND DISCUSSION

4.1 Results

4.1.1 Questionnaire Distribution Description

This study was conducted from May to June at Prosecutor's Offices across Southern Sumatra (Sumbagsel) using a quantitative approach through structured questionnaires. The sample was selected using purposive sampling based on specific criteria, namely (1) civil servants (ASN) who were involved in the organization's financial reporting process and (2) had worked for at least two years, ensuring sufficient knowledge of organizational procedures, internal control, organizational culture, and government performance accountability. A total of 54 respondents were selected, representing one qualified respondent from each participating Prosecutor's Office unit. Respondents were carefully selected to ensure that the data adequately represented the organizational conditions examined in this study.

4.1.2 Respondent Demographics

After obtaining a sample of 54 respondents who met the criteria, the next step was to obtain respondent demographics.

Table 2. Respondent Demographics

Karakteristik	Category	Jumlah	Percentage
Work Unit	Bengkulu	10	18.52%
	Jambi	10	18.52%
	South Sumatra	17	31.48%
	Lampung	10	18.52%
	Bangka Belitung Islands	7	12.96%
Gender	Male	23	42.59%
	Female	31	57.41%

Age	21–25 Years	7	12.96%
	26–30 Years	31	57.41%
	31–35 Years	14	25.93%
	36–40 Years	2	3.70%
Position	Planner	18	33.33%
	Treasurer	36	66.67%
Education	Diploma	2	3.70%
	Bachelor's Degree	51	94.44%
	Postgraduate	1	1.85%
Major	Accounting	32	59.26%
	Management	6	11.11%
	Public/Public Administration	5	9.26%
	Economics	6	11.11%
	Other	4	7.41%
Length of Service	> 2 years	19	35.19%
	> 4 years	35	64.81%

The study involved 54 respondents from Prosecutor's Offices across Southern Sumatra (Sumbagsel), covering Bengkulu, Jambi, South Sumatra, Lampung, and Bangka Belitung Islands. Most respondents were from South Sumatra (31.48%), followed by Bengkulu, Jambi, and Lampung (18.52% each), and Bangka Belitung Islands (12.96%). Female respondents accounted for 57.41%, while males represented 42.59%, with the majority aged 26–30 years (57.41%). In terms of position, 66.67% were treasurers and 33.33% were planners, indicating substantial involvement in financial management and reporting. Most respondents held a bachelor's degree (94.44%), predominantly in Accounting (59.26%), and 64.81% had more than four years of work experience. Overall, the respondents had relevant educational backgrounds, positions, and work experience to provide informed assessments of internal control, organizational culture, agile leadership, and government performance accountability within their respective organizational units.

4.1.3 Research Data Description

This section presents the results of data analysis collected through questionnaires distributed to 54 respondents in Bengkulu City.

Table 3. Descriptive Statistic

Variable	Theoretical Range			Actual Range			Standard Deviation
	Min	Max	Mean	Min	Max	Mean	
Internal Control	10	50	30	23	50	38,98	5,80
Organizational Culture	10	50	30	28	48	38,40	4,71
AKIP	10	50	30	23	50	38,70	6,15
Agile Leadership	4	20	12	11	20	16,09	2,34

The descriptive statistics show that all research variables have actual mean scores above their theoretical means, indicating generally positive perceptions among respondents. Internal Control recorded an actual mean of 38.98 compared with a theoretical mean of 30.00 (min = 23; max = 50; SD = 5.80), suggesting that control environment, risk assessment, control activities, information and communication, and monitoring were perceived as well implemented. Organizational Culture had an actual mean of 38.40 versus a theoretical mean of 30.00 (min = 28; max = 48; SD = 4.71), indicating a relatively strong and consistent organizational culture. Government Performance Accountability (AKIP) obtained an actual mean of 38.70 compared with a theoretical mean of 30.00 (min = 23; max = 50; SD = 6.15), reflecting generally favorable perceptions of performance planning, measurement, reporting, evaluation, and achievement, although it showed the greatest variation among the variables. Meanwhile, Agile Leadership recorded an actual mean of 16.09 against a theoretical mean of 12.00 (min = 11; max = 20; SD = 2.34), indicating that leadership was perceived as adaptive, responsive, collaborative, and results-oriented, with the lowest variation among the variables. Overall, these findings indicate favorable perceptions of Internal Control, Organizational Culture, AKIP, and Agile Leadership across Prosecutor's Offices in Southern Sumatra, providing an appropriate basis for subsequent inferential and structural model analysis.

4.1.4 Outer Model

The outer model analysis in this study was used to evaluate the quality of measurement instruments before testing the relationships between variables in the inner model.

4.1.5 Convergent Validity

The convergent validity test aims to observe the extent to which indicators within a construct correlate highly and are capable of explaining the same construct. The convergent validity test indicates that most indicators met the recommended loading factor threshold of ≥ 0.70 . Several indicators were eliminated due to insufficient loadings, namely X1.10 (0.661), X2.2 (0.654), X2.6 (0.675), X2.10 (0.612), and X2.9 (0.700), as their removal improved the measurement model. In contrast, all indicators of AKIP and Agile Leadership initially met the required criteria, with loading factors ranging from 0.791–0.880 and 0.811–0.915, respectively. After the elimination process and subsequent re-estimation, all remaining indicators achieved loading factors above 0.70, ranging from 0.745–0.861 for Internal Control, 0.705–0.844 for Organizational Culture, 0.792–0.880 for AKIP, and 0.811–0.915 for Agile Leadership. These results confirm that all retained indicators demonstrate adequate convergent validity and that the measurement model is suitable for further discriminant validity and construct reliability assessment.

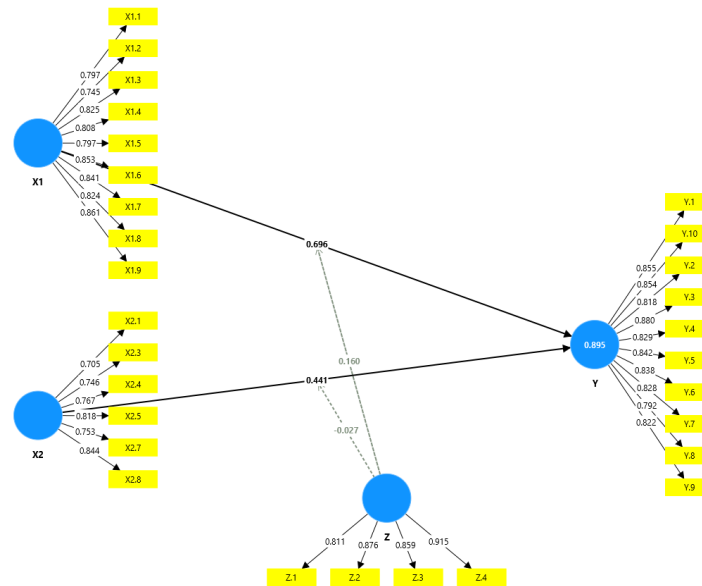


Figure 1. Convergent Validity

4.1.6 Discriminant Validity

Discriminant validity is used to ensure that a construct possesses clear distinctions from other constructs in the research model.

Table 4. Discriminant Validity Test (Fornell Locker)

	X1	X2	Y	Z
Internal Control (X1)	0,817			
Organizational Culture (X2)	0,221	0,773		
AKIP (Y)	0,814	0,530	0,836	
Agile Leadership (Z)	0,119	-0,143	0,321	0,866

The discriminant validity test in Table 4. shows that the square root of AVE for each construct exceeds its correlations with other constructs, satisfying the Fornell-Larcker criterion. The diagonal values are 0.817 for Internal Control, 0.773 for Organizational Culture, 0.836 for AKIP, and 0.866 for Agile Leadership, all of which are higher than their respective inter-construct correlations. Although Internal Control has a relatively high correlation with AKIP (0.814), it remains below its square root of AVE (0.817), indicating adequate discriminant validity. Overall, these results confirm that all constructs are empirically distinct and do not exhibit excessive overlap, indicating that the measurement model meets the discriminant validity requirements and is suitable for further analysis.

4.1.7 Reliability

The reliability test was conducted to assess the internal consistency of indicators in measuring the research constructs. In PLS-SEM, reliability is evaluated using Cronbach's Alpha and Composite Reliability, with values exceeding the established thresholds indicating that the instrument is reliable and suitable for further analysis.

Table 5. Reliability Test

Variable	Cronbach's alpha	Composite Reliability
Internal Control (X1)	0,938	0,948
Organizational Culture (X2)	0,867	0,899
AKIP (Y)	0,952	0,959
Agile Leadership (Z)	0,891	0,923

Based on Table 5 all research constructs meet the required reliability criteria, with Cronbach's Alpha and Composite Reliability values exceeding 0.70. Internal Control (X1) recorded values of 0.938 and 0.948, Organizational Culture (X2) 0.867 and 0.899, Government Performance Accountability (Y) 0.952 and 0.959, and Agile Leadership (Z) 0.891 and 0.923, respectively. These results indicate high internal consistency and stable measurement across all constructs, confirming that the research instrument is reliable and suitable for further structural model analysis.

4.1.8 Inner Model

The inner model analysis evaluates the relationships among latent variables, including the effects of independent variables and the moderating role of Agile Leadership. It assesses the model's predictive strength and determines whether the proposed hypotheses are supported based on empirical findings.

4.1.9 R Square

The R-square value indicates the extent to which independent variables explain the variance in the dependent variable. A higher R^2 indicates greater explanatory power of the structural model in explaining Government Performance Accountability (AKIP).

Table 6. R-Square

R-Square	Adjusted R-Square
0,895	0,884

The R-square (R^2) value of 0.895 indicates that Internal Control, Organizational Culture, and Agile Leadership jointly explain 89.5% of the variance in Government Performance Accountability (AKIP). The Adjusted R-square of 0.884 further indicates that the model retains a strong explanatory capability after accounting for the number of predictors. Thus, the structural model demonstrates strong predictive and explanatory power in explaining AKIP, while the remaining 11.6% of its variance is attributable to other factors outside the model.

4.1.10 F Square

The F-square value measures the relative contribution of each independent variable to the dependent variable in the structural model. It indicates whether a predictor has a small, medium, or large effect on Government Performance Accountability (AKIP).

Table 7. F-Square

Variable	Y. AKIP
X1	4,122
X2	1,641
Z	0,780
Z x X1	0,167
Z x X2	0,159

The effect size (f^2) results indicate that Internal Control has the largest direct effect on AKIP, with a value of 4.122, followed by Organizational Culture at 1.641 and Agile Leadership at 0.780, all of which represent large effects (>0.35). Meanwhile, the interaction effect of Agile Leadership $\times$ Internal Control (Z $\times$ X1) has an f^2 value of 0.167, representing a medium effect, while Agile Leadership $\times$ Organizational Culture (Z $\times$ X2) has a value of 0.159, also indicating a medium effect. These findings suggest that Internal Control is the strongest predictor of AKIP, while Agile Leadership provides a moderate contribution in moderating the relationships between Internal Control and Organizational Culture with AKIP.

4.1.11 Hypothesis Testing

Hypothesis testing determines whether the proposed relationships between variables are statistically supported based on path coefficients, t-statistics, and p-values. A hypothesis is considered supported when the p-value is below the predetermined significance level.

Table 8. Hypothesis Test

Variable	Original Sample	T Statistik	P Values
X1 -> Y	0,696	12,011	0,000
X2 -> Y	0,441	6,036	0,000
Z -> Y	0,298	4,006	0,000
Z x X1 -> Y	0,160	2,658	0,004
Z x X2 -> Y	-0,027	0,396	0,346

The hypothesis testing results show that Internal Control has a positive and significant effect on AKIP ($\beta = 0.696$; $t = 12.011$; $p < 0.001$), supporting H1, while Organizational Culture also has a positive and significant effect ($\beta = 0.441$; $t = 6.036$; $p < 0.001$), supporting H2. Agile Leadership has a positive and significant direct effect on AKIP ($\beta = 0.298$; $t = 4.006$; $p < 0.001$). Furthermore, the interaction between Agile Leadership and Internal Control ($Z \times X1$) is positive and significant ($\beta = 0.160$; $t = 2.658$; $p = 0.004$), indicating that Agile Leadership strengthens the effect of Internal Control on AKIP and supporting H3. Because Agile Leadership also has a significant direct effect on AKIP, it functions as a quasi-moderator in this relationship (Sharma *et al.*, 1981). In contrast, the interaction between Agile Leadership and Organizational Culture ($Z \times X2$) is negative but insignificant ($\beta = -0.027$; $t = 0.396$; $p = 0.346$), indicating that Agile Leadership does not significantly moderate the relationship between Organizational Culture and AKIP; therefore, H4 is rejected, and Agile Leadership functions only as a predictor rather than a moderator in this relationship.

4.2 Discussion

This discussion centers on analyzing the effects of Internal Control and Organizational Culture on Government Performance Accountability (AKIP) in Prosecutor's Offices across Southern Sumatra (Sumbagsel), with a focus on the moderating role of Agile Leadership in these relationships. The findings are interpreted by linking empirical results with relevant theoretical frameworks and previous research to elucidate the relationships among the variables and their implications for organizational performance and accountability. The results reveal that Internal Control has a positive and significant impact on AKIP, suggesting that stronger internal control mechanisms are associated with improved performance accountability within these offices. This aligns with Agency Theory, which posits that information asymmetry between the public (principals) and government officials (agents) necessitates effective control mechanisms to minimize deviations, enhance monitoring, and ensure reliable performance reporting. From a COSO perspective, effective controls—encompassing control environment, risk assessment, control activities, information and communication, and monitoring—support organized implementation, risk management, and accountable reporting. Consequently, stronger internal control facilitates adherence to procedures and accountability standards, reinforcing performance accountability. Previous studies also support this, indicating that internal control or SPIP significantly contributes to organizational performance accountability, emphasizing its role as a foundational element for reliable and sustainable AKIP. Similarly, Organizational Culture exerts a positive and significant influence on AKIP, demonstrating that robust organizational values, norms, and behavioral patterns foster better accountability practices. This finding is consistent with the Theory of Planned Behavior, which suggests that attitudes, subjective norms, and perceived behavioral control influence behavior. In this context, a strong accountability-oriented culture shapes norms around discipline, integrity, responsibility, transparency, and result orientation, encouraging employees to perform their duties responsibly and transparently. Prior research corroborates this, showing that organizational culture positively affects governance effectiveness, innovation, and overall performance. Therefore, cultivating a culture that emphasizes discipline, integrity, and transparency is crucial for enhancing government performance accountability.

The study further finds that Agile Leadership positively and significantly moderates the relationship between Internal Control and AKIP, indicating that the impact of internal control on accountability becomes more pronounced when supported by adaptive, responsive, and collaborative leadership. This aligns with Contingency Theory, which emphasizes the importance of leadership style fitting organizational conditions. In dynamic public-sector environments, agile leaders can accelerate responses to control weaknesses, improve coordination, and facilitate corrective actions, thereby translating control mechanisms into more effective and accountable organizational behaviors. Supporting literature highlights the role of leadership in strengthening organizational performance, with recent studies linking agile leadership to improved employee performance, organizational agility, and adaptability. Hence, developing agile leadership alongside internal control mechanisms can significantly enhance accountability outcomes. In contrast, the results show that Agile Leadership does not significantly moderate the relationship between Organizational Culture and AKIP. Although both Organizational Culture and Agile Leadership individually have positive effects on AKIP, their interaction does not significantly influence this relationship. This suggests that organizational culture already provides sufficiently strong norms and behavioral guidance for accountability, rendering the additional moderating effect of agile leadership less impactful. This finding is consistent with Contingency Theory, which states that leadership effectiveness depends on the fit with specific organizational conditions. It also indicates that efforts to improve AKIP should primarily focus on

strengthening accountability-oriented values and norms within the organizational culture, while agile leadership can be developed as an independent factor contributing to organizational performance. Overall, these findings underscore the importance of internal control and organizational culture in fostering government performance accountability, with agile leadership playing a crucial moderating role in strengthening the impact of internal control. However, its influence on the relationship between organizational culture and accountability appears limited in this context, highlighting the nuanced interplay between leadership styles and organizational characteristics in shaping accountability outcomes.

5 | CONCLUSIONS AND FUTURE WORK

This study demonstrates that Government Performance Accountability (AKIP) at Prosecutor's Offices across Southern Sumatra (Sumbagsel) is positively influenced by Internal Control and Organizational Culture. Furthermore, Agile Leadership significantly strengthens the relationship between Internal Control and AKIP, indicating that adaptive, responsive, collaborative, and results-oriented leadership enhances the effectiveness of internal control mechanisms in supporting accountable performance. However, Agile Leadership does not significantly moderate the relationship between Organizational Culture and AKIP, suggesting that the contribution of organizational culture to accountability operates primarily through its direct effect rather than through an enhanced leadership mechanism. Theoretically, these findings support Agency Theory in explaining the role of internal control in reducing information asymmetry and strengthening accountability, Theory of Planned Behavior in explaining how organizational values and norms shape accountable behavior, and Contingency Theory in demonstrating that the effectiveness of leadership as a moderating condition depends on the specific organizational relationship and context. Practically, the findings emphasize the importance of strengthening internal control, accountability-oriented organizational values, and agile leadership capabilities within Prosecutor's Offices to improve government performance accountability. Future research should address the limitations of this study by combining questionnaire-based perceptions with objective data, such as performance documentation, internal evaluation reports, or direct observations, to obtain a more comprehensive assessment of organizational conditions. Researchers are also encouraged to involve multiple respondents from each work unit to capture more diverse organizational perspectives and reduce reliance on a single respondent's assessment. In addition, future studies should further investigate why Agile Leadership does not significantly moderate the relationship between Organizational Culture and AKIP by incorporating relevant contextual factors and applying qualitative or mixed-method approaches. Expanding the research model with additional organizational and behavioral variables may also provide deeper insight into the conditions under which agile leadership can effectively strengthen the relationship between organizational culture and government performance accountability.

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