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The Importance of Good Governance in the Government Organization

R. Luki Karunia ^{1*}, Darmawansyah Darmawansyah ¹, Kurnia Sari Dewi ²,
Johan Hendri Prasetyo ³

¹ Doctoral Program in Applied Public Administration and Development, Polytechnics of STIA LAN Jakarta, Jl. Administrasi II, Jakarta 10260, Indonesia.

² Administrative Science Doctoral Program, University of Prof. Dr. Moestopo (Beragama), Jl. Swadarma Raya No.54, Jakarta 12250, Indonesia.

³ Faculty of Economics and Business, Universitas Nusa Mandiri, Jl. Jatiwaringin Raya No. 2, Jakarta 13620, Indonesia.

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Abstract

The intention of this research was to evaluate the influence of the implementation of good governance on the performance of one of the government organizations. The method used was a quantitative-descriptive with causality approach, which was then analyzed by PLS-SEM. The amount of the research sample was 303 of state civil apparatus at the Land Transportation Management Center throughout 38 provinces in Indonesia. The research findings explained that transparency has an impact on the increasing accountability and responsibility of government organizations but has no power to boost their performance. Accountability has an influence on increasing responsibility and the performance of an organization. Responsibility is also found to be effective in rebuilding the performance of government organizations. This research brings the latest issue to the surface. By linking all indicators of good governance factors, namely transparency-accountability, transparency-responsibility, and accountability-responsibility, which is rarely done in previous research that focused on the connection between good governance-performance. In addition to that, this research was also conducted at the Land Transportation Management Center throughout 38 provinces, so the level of accuracy would be high and had a huge impact on related government organizations in Indonesia.

Keywords: Implementation; Good Governance; Government Organization; Land Transportation Management Center; PLS-SEM.

1. Introduction

Transportation is one of the main sectors that supports the progress of the economy all over the country [1]. Through transportation, it creates an easy way for someone to connect with others in various regions [2]. With adequate transportation in terms of facilities and infrastructure, it will support the development and progress of an area [3, 4]. Besides, the development of the economy, education, tourism, and regional cultural development also need adequate transportation facilities [5]. However, the development of modes of transportation around the world has recently experienced a downward trend [6]. In Indonesia alone, the growth value of transportation continued to decline during the period 2016–2021, and even in 2020, the growth value only reached -15.08 percent [4]. There are various reasons for the decline in the value of transportation growth in Indonesia, particularly the COVID-19 pandemic that hit over the past 3 years [7].

* Corresponding author: luki@stialan.ac.id

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Besides the decline in the value of transportation growth that continues to happen, the transportation sector in Indonesia has also faced another stumble, which is corruption. Based on author data during the period 2016–2019, there are 31 state civil apparatus members who are involved in corruption cases within the Ministry of Transportation. During that period, the Ministry of Transportation discharged three of the state civil apparatus in 2016, two of the state civil apparatus in 2017, twenty-four of the state civil apparatus in 2018, and two of the state civil apparatus in 2019 [8, 9]. Furthermore, the transportation sector in Indonesia is also seen as a sector with a lot of extortion. Based on an illegal Levies Sweeping Task Force report during the period of October 28, 2016 to March 31, 2019, with a number of 15,283 arrests, operations had been conducted and succeeded in gathering 25,500 suspects with a total of IDR 322,372,491,564 as evidence [7, 10]. The large number of cases shows that the work force within the Ministry of Transportation is very sensitive to being involved in corruption and extortion, including at the Land Transportation Management Center (BPTD), a technical realization unit within the Ministry of Transportation that is managed by the Directorate General of Land Transportation.

BPTD is one of the government organizations that plays a crucial role in managing and controlling traffic as well as transportation infrastructure in Indonesia [11–13]. As a government organization that has functions in managing road traffic and transportation, road transportation facilities and infrastructure, as well as land transportation, this BPTD needs guarantees related to the accessibility of transportation infrastructure that can lift the economy of a region [14, 15]. Through the provision of transportation infrastructure, it will encourage the community to increase the production, distribution, and exchange of products or natural resources in Indonesia. Moreover, the accessibility of infrastructure will also facilitate access for isolated areas or societies, starting from border areas to economic centers [16, 17].

However, based on the land transportation strategic issues that are arranged by the Directorate General of Land Transportation during 2020–2024, there are two obstacles that need to be sorted out by BPTD's management in Indonesia, such as issues related to the performance and impact of land transportation services and issues related to structuring the transportation sector [13]. By considering these issues, the Land Transportation Management Center needs to require good governance to create institutions that are beneficial to the wider community. This Good governance is needed to support the country's sustainable economic growth and stability [3, 18]. Several studies mentioned that by implementing good governance in every sector of government, it will help the government manage various resources, such as human resources and financial resources, so they can be used for better purposes [19, 20]. Moreover, the other researchers also found that good governance plays an important role in increasing the efficiency, effectiveness, and sustainability of government organizations in creating the welfare of society, employees, and other stakeholders [5].

Several previous studies have also found that good governance has a significant positive influence on the performance of an organization [21–23]. Furthermore, Asare [23] also explains that good governance can help organizations control each planning process as well as its risk management. Besides, Dumont [24] reveals a relatively bondage between transparency and accountability in non-profit institutions. Furthermore, Gold & Heikkurinen [25] also found that transparency can improve responsibility within an organization and has an influence on increasing organizational performance. Another piece of research also reveals that transparency and accountability have an impact on increasing the responsibility and performance of government organizations [26]. However, some of these research findings are opposite Puri & Walsh's [27] research, which argues that the elements of good governance such as legitimacy, participation, and transparency have no effect on organizational performance. Furthermore, Shin [28] also found that accountability has no influence on organizational performance.

Although there is so much research done to assess the connection between good governance and organizational performance, there are only a few that explore further related to the influence of good governance indicators, such as transparency-accountability, transparency-responsibility, and accountability-responsibility. That is what this research is needed to accomplish. Moreover, there are discrepancies between the previous research as well as the existence of phenomena that occur at the Land Transportation Management Center in Indonesia. The authors compile various questions/problem formulations that need to be tested in this research, such as:

- RQ1:** Directly, does transparency affect accountability?
- RQ2:** Directly, does, transparency affect responsibility?
- RQ3:** Directly, does transparency affect the performance?
- RQ4:** Directly, does accountability affect responsibility?
- RQ5:** Directly, does accountability affect the performance
- RQ6:** Directly, does responsibility affect the performance?

In the context of this research, which recognizes that good governance has an important role in addressing performance issues at the Land Transportation Management Center in managing transportation in Indonesia. Through this research, it hopes that it can boost the efforts of the Indonesian government, which is working hard to encourage people to use public transportation that is integrated with other public facilities. Through this research, the authors seek to analyze the implementation of good governance at the Land Transportation Management Center in an effort to realize the integration of land transportation in the future, which will benefit more from this research.

2. Literature Review

2.1. Transportation Governance and Good Governance

Transportation governance is equal to managing transportation in terms of organized and interrelated activities that control interaction between the community, government, as well as the private sector to create optimal development goals [1, 29]. Effective transportation management will affect sustainable growth with the help of the public and commercial sectors [30]. Attentive planning is needed so that transportation governance can operate better.

Planning is essential for effective transportation governance. Transportation planning is required to create an efficient and effective system [31]. Transportation planning aims to achieve the goals, which can be done through establishing policies such as activity systems (land use), network systems (transportation), and movement systems (traffic) [1, 3, 30]. From the activity system, effective land use planning (location of figures, schools, markets, offices, etc.) can cut down on long journeys and make them closer and easier to reach. Basically, through the network system, things can be done by increasing the service capacity of existing infrastructure, widening roads, adding new networks, and so on. In the movement system itself, things can be done, including managing the traffic system and management (short term), repairing public transport equipment (short and medium term), or building roads (long term) [1, 3, 30].

In terms of transportation, participation from other parties than the government is essential to formulate and orchestrate any activities related to transportation, such as from the private sector and society [17]. Good transportation governance needs to be applied as a basic value of good governance. Good governance itself could be referred to as a concept regarding reaching decisions and implementation that can be counted as a consensus reached by the government, citizens, and non-public sector to perform any governance in a country [32, 33]. The connection between committee management, the roles of directors, stakeholders, and others is regulated by good governance [34, 35]. Good governance can be performed through the implementation and use of principles of professionalism, transparency, accountability, democracy, service quality, efficiency, the rule of law, and acceptance from all sectors of society that aim to realize the achievement of government regulations, performance appraisals, and organizational achievements [3, 18, 36]. A governance process needs to be conducted in a transparent manner to determine government goals that can be accepted and felt by all levels of society.

2.2. Good Governance in Public Service

Good governance could be defined as a reachable government that is close to society and provides services based on society's needs [20, 37]. An excellent public service could be a reflection of the essence of good governance. This is in line with the essence of decentralization and regional autonomy policies that aim to give authority to the regions to regulate and manage their own local communities and improve their public services [38, 39]. Public administration and government based on the paradigm of good governance are not only conducted by local governments or based on government methods (legality) and only for the benefit of local governments [40, 41]. But good governance models emphasize processes and procedures [42]. Cooperation is always given the highest priority when a policy is being prepared, planned, formulated, and implemented by involving all parties [14, 43]. In other words, all stakeholders in the bureaucracy and society must implement good governance.

Good governance-based public services are closely related to the factors involved in realizing excellent public services [35]. This kind of good governance is focused on developing the public sector, which is managed by organizations or individuals for consumers and is intangible and cannot be owned. Good governance based on public service includes accountability, transparency, responsiveness, and service [33, 34, 44]. Meanwhile, the Human Rights Council has identified five keys that attribute to success in governance: transparency, responsibility, accountability, participation, and responsiveness to community needs [45]. Accountability in public service is achieved through an effort to provide responsibility that is carried out by organizational units or interested parties. Transparency in public services is openness in the sense of procedures at the time of completion relating to the service process. Responsiveness In public services, this means a fast response to the hopes, desires, and aspirations of the service users. Effective and efficient services should be performed appropriately based on what is expected at a reasonable price to increase the efficacy and efficiency of public services in the near future [33, 34, 44]. Furthermore, the principle of responsibility emphasizes the reliability and responsibility of reporting institutions and organizations to the wider community [46], and participation refers to the active involvement of all elements of the public sector in the decision-making process [47].

3. Research Methodology

Quantitative-descriptive has been chosen as the method used in this research with the help of a causality approach through path analysis. This research has only identified and analyzed the correlation between good governance and organizational performance. This research focused on the principles of transparency, accountability, and responsibility, which are considered the three main important factors in building good governance in government organizations and are

considered to fit the culture that exists in Indonesia. The research was conducted at the Land Transportation Management Center, which spread throughout 38 provinces in Indonesia during the period of August 2021 to December 2022. Data collection techniques were performed by field surveys, observations, and online interviews with similar structured questions for everyone, and all answers were recorded, processed, and then analyzed [39]. The structured questionnaire contained questions given to respondents to assess existing variables based on their experiences or opinions [48, 49].

This research used an online questionnaire that was distributed to all state civil apparatus who work for the Land Transportation Management Center throughout Indonesia. A Likert scale from 1 to 5 was arranged on this questionnaire in order to describe the assessment criteria for this study [49, 50]. The research population amounted to 1,250 state civil apparatus, which was then filtered into 303 respondents by the Slovin formula with an error tolerance of 5 percent [50], and the sampling technique was conducted through snowball.

The variables used in this study are transparency, accountability, responsibility, and performance, which describe good governance at the Land Transportation Management Center. The data analysis method was performed by Structural Equation Modeling (SEM). SEM was chosen due to its effectiveness in answering multidimensional management, industrial engineering, psychological, and social research questions in order to explain various practical phenomena through various dimensions or indicators that are relatively complicated [51, 52]. Through SEM analysis, the authors examine the three activities on an ongoing basis, such as path analysis to examine the correlation between variables, hypothesis testing to evaluate the validity and reliability of instruments, and model selection for predictions [48, 53]. SEM analysis was paired with SmartPLS 3.8 software to assist the author in multivariate analysis in order to test the complexity of relations between variables [50].

All stages conducted in this research can be described perfectly as in Figure 1.

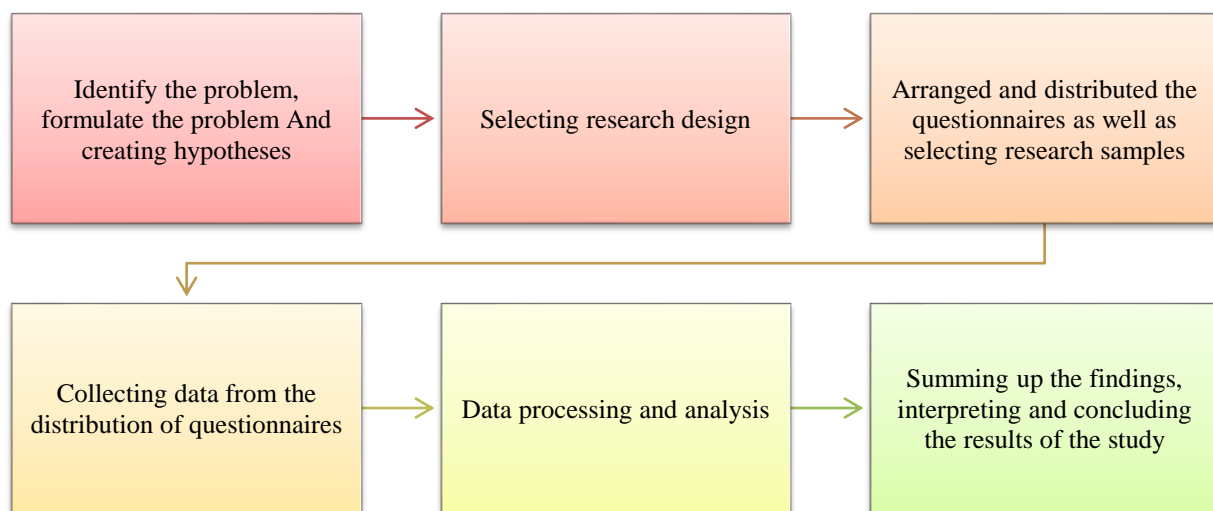


Figure 1. The flowchart of the research methodology

This research began with the identification of problems that exist at the Land Transportation Management Center, then continued by formulating the research problems and compiling several research hypotheses. After formulating the research problem, the author created a research design based on a quantitative-descriptive causality approach. After determining the research design, the author compiled a research questionnaire (Appendix I), which was later distributed to 303 respondents who were state civil apparatus at the Land Transportation Management Center and filtered by the snowball technique to collect data from the questionnaire. After the data was completed, the next stage was processed and analyzed by SmartPLS 3.2.8, which, in the end, was interpreted as the conclusion of this research.

3.1. Hypothesis of Research

The conceptualization for the research hypothesis was based on phenomena that were described in the previous section (Figure 2):

- H-1:** Transparency had directly involved towards accountability;
- H-2:** Transparency had directly influenced towards responsibility;
- H-3:** Transparency had directly influenced towards the performance;
- H-4:** Accountability had directly influenced towards responsibility;

H-5: Accountability had directly influenced towards the performance;

H-6: Responsibility had directly influenced towards the performance.

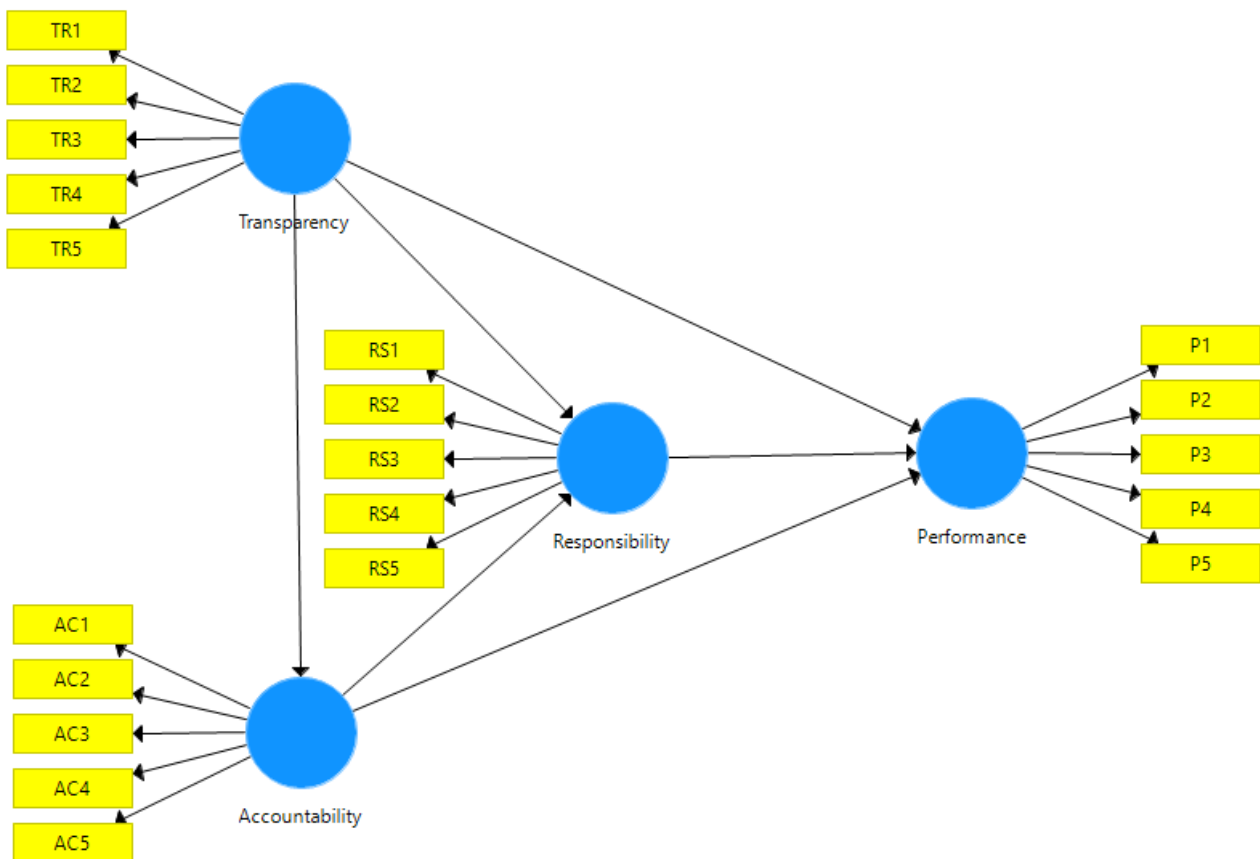


Figure 2. Conceptual framework and research hypothesis

4. Result and Discussion

4.1. Sample Profile

Referring to the questionnaire results, the demographics of the 303 respondents who work as state civil apparatus at the Land Transportation Management Center were 41% male and the remaining 59% female. The majority of respondents were aged between 21-35 years with a percentage of 54%, had a master's degree with a percentage of 41%, and were domiciled as staff with a percentage of 76%. Through the characteristics of respondents, it can be assumed that the government needs to force quickly integrate good governance through a digitalization system that contains transparency and accountability, which would make it easier for employees to understand how to apply good governance to each region and unit as a form of accountability to the state and society.

4.2. Measurement Model

An effective regulation to use to assess convergent validity is a loading factor value that exceeds 0.7 for research with confirmatory characteristics and a loading factor value between 0.6-0.7 for research that has exploratory characteristics and is acceptable with an average variance extracted (AVE) value must be greater than 0.50 [48]. However, based on Chin's statement, in earlier stages of research, the measurement scale with a loading value of 0.50 to 0.60 was considered sufficient. Then, the measurement model also required a discriminant validity test and a reliability test. The use of discriminant validity was to certify each concept from each latent variable that is different from each other, while the reliability test had the purpose of exploring how far this measurement stuff can be relied upon or trusted [54]. The method of validity assessment would be based on the cross-loading measurement value with construct and average variance extracted (AVE), Fornell-Larcker, as well as HTMT ratio values, while the method for examining reliability can be determined from the composite reliability and Cronbach's alpha values for each block of indicators with a rule-of-thumb value. Alpha or composite reliability should be higher than 0.7, although a value of 0.6 is still acceptable [48, 54, 55].

In this study, the authors used a loading factor of 0.70 as the required limit. Viewed from the convergent validity test, all research indicators in the variable had an outer loading value above 0.7, which proved that all indicators used in this

study, namely transparency, accountability, responsibility, and performance, were valid or fulfilled the convergent validity test. Then, based on the discriminant validity test through cross-loading and AVE, it could be seen that the construct's correlation value of indicator was higher than the correlation value with other constructs by AVE value, which was higher than 0.5. The discriminant validity test by the Fornell-Larcker criterion also showed that the correlation value of the items measuring the association construct was higher than other constructs, so it can be said that the model had good discriminant validity. The discriminant validity tested by the HTMT ratio also indicated that all the variables had a value of less than 0.9. By accomplishing these three tested requirements, it can be said that the research model also met the discriminant validity requirement [54, 55]. The last stage in assessing the model was through a reliability test. From this reliability test, it can be seen that the research variables had composite reliability values above 0.7 and Cronbach's alpha above 0.6. Thus, this research model is also said to meet the requirements of reliability, so it can be continued to be evaluated as the structural model (see Tables 1 to 3 and Figure 3) [49, 54, 55].

Table 1. Summary of measurement model results

Variable and items	Loading	AVE	Cronbach's alpha	Composite reliability	X1	X2	X3	Y
<i>Transparency</i>								
TR1	0.884				0.884	0.724	0.679	0.617
TR2	0.862				0.862	0.724	0.634	0.626
TR3	0.876	0.759	0.921	0.94	0.876	0.732	0.669	0.646
TR4	0.866				0.866	0.656	0.605	0.582
TR5	0.891				0.891	0.751	0.698	0.665
<i>Accountability</i>								
AC1	0.874				0.732	0.874	0.721	0.721
AC2	0.874				0.731	0.874	0.707	0.704
AC3	0.862	0.738	0.911	0.934	0.686	0.862	0.681	0.686
AC4	0.874				0.705	0.874	0.698	0.700
AC5	0.871				0.717	0.871	0.704	0.708
<i>Responsibility</i>								
RS1	0.888				0.675	0.721	0.888	0.695
RS2	0.886				0.640	0.718	0.886	0.690
RS3	0.884	0.786	0.932	0.948	0.666	0.712	0.884	0.704
RS4	0.879				0.686	0.702	0.879	0.683
RS5	0.894				0.664	0.719	0.894	0.691
<i>Performance</i>								
P1	0.838				0.606	0.669	0.682	0.838
P2	0.869				0.628	0.702	0.674	0.869
P3	0.853	0.767	0.924	0.943	0.629	0.708	0.680	0.853
P4	0.874				0.597	0.681	0.673	0.874
P5	0.861				0.619	0.709	0.647	0.861

Table 2. Fornell-Larcker criterion

Variables	Accountability	Performance	Responsibility	Transparency
Accountability	0.871			
Performance	0.808	0.859		
Responsibility	0.806	0.782	0.886	
Transparency	0.820	0.717	0.752	0.876

Table 3. HTMT ratio

Variables	Accountability	Performance	Responsibility	Transparency
Accountability				
Performance	0.882			
Responsibility	0.870	0.848		
Transparency	0.888	0.780	0.809	

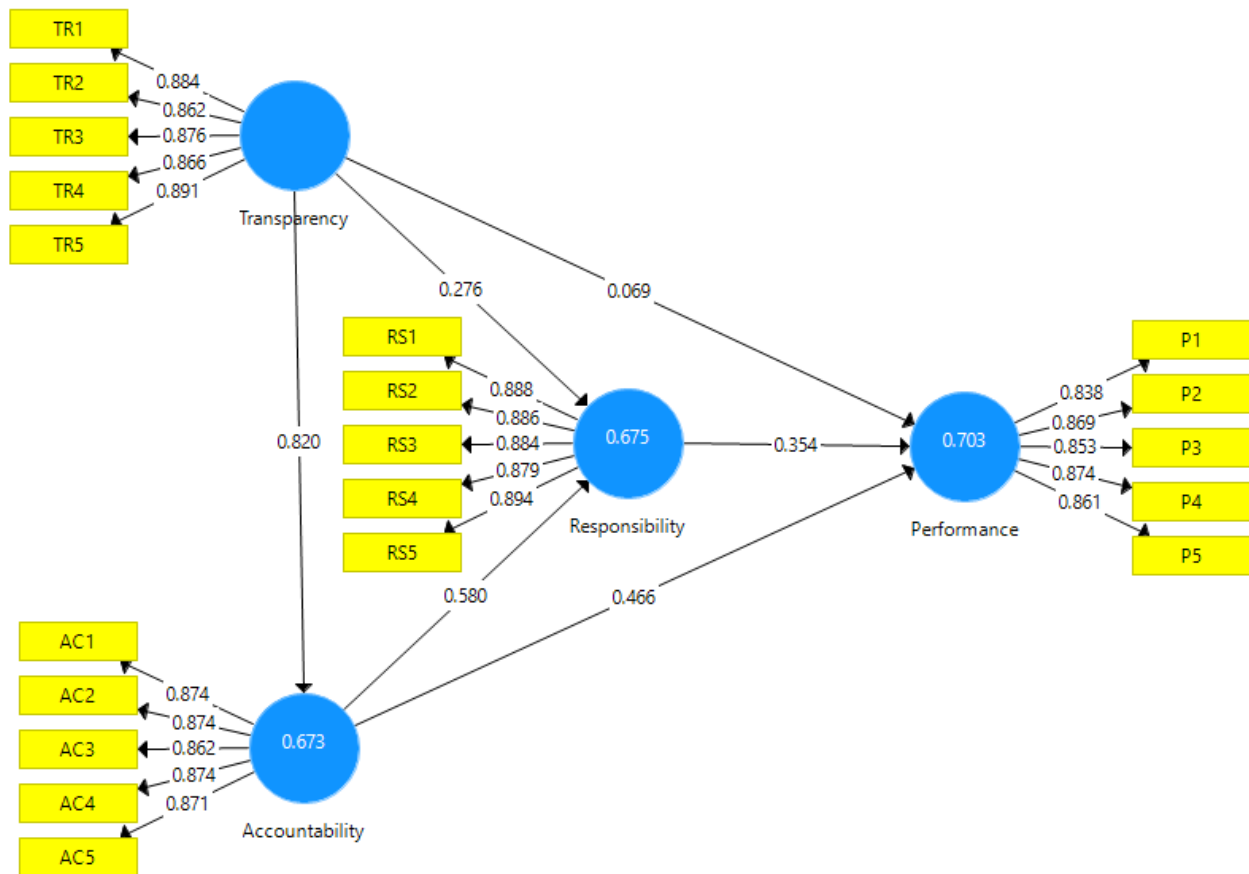


Figure 3. Outer loading PLS algorithm results

4.3. Structural Model

Structural models were presented to show if there is correlation or energy estimation between latent or construct variables that are elicited from substantive theory. Through the PLS structural model, it started by viewing the R-squares of each endogenous latent variable as the predictive power of the structural model. The structural model in PLS (Partial Least Square) can be evaluated by the R-square dependent construct, path coefficient values, or t-values for each path to assess the significance of the constructs in the structural model. Besides considering the R², structural models were used to see predictive relevance to constructs through the Q² test, combined with goodness of fit (GoF) calculation and a hypothesis test using bootstrap resampling [54].

From the R-square test, the barometer used for the coefficient of determination (R²) was the value of R² should be between zero and one (0 < R² < 1). If R² = 0, meaning it had no impact; R² which is close to 0 had low impact; R² which is close to 1 means strong effect. Referring to the test results, the adjusted R-square values of accountability, performance, and responsibility were 0.672, 0.700, and 0.673, respectively. This could mean that R² in this study had a strong impact. In addition, these results also illustrated accountability that can be explained by transparency of 67.2%, responsibility that can be explained by transparency and accountability of 67.3%, and performance that can be explained by transparency, accountability, and responsibility of 70%. By pointing out the results of the Q² test, the results showed that the predictive relevance value of Q² on exogenous or independent constructs had values of 0.507, 0.513, and 0.526, which are all above 0, meaning that it had strong predictive relevance results [54, 55]. Then, from the GoF calculation, the result earned was 0.721, or greater than 0.36 (Table 4). This showed the combination of performance from the measurement model and the structural model as a whole, which are quite large and good in scale [54].

Table 4. Summary of structural model results

Constructs	R Square	R Square Adjusted	SSO	SSE	Q ² (=1-SSE/SSO)
Accountability	0.673	0.672	1515.000	746.498	0.507
Performance	0.703	0.700	1515.000	737.667	0.513
Responsibility	0.675	0.673	1515.000	718.817	0.526
Transparency			1515.000	1515.000	
GoF	$\sqrt{AVE \times R^2} = 0.721$				

Then, according to the hypothesis test using bootstrap resampling, it can be seen that transparency has a direct effect on accountability, which was proven by the original sample's 0.820, t-statistics > 1.96, and p-value < 0.05. This measurement result indicated that, according to employee perceptions, institutional accountability could increase transparency aspect which was upheld. Transparency had a direct influence on responsibility. This is proven by the original sample value of 0.276, t-statistics > 1.96, and p-value < 0.05. The results stated that, based on employee perceptions, the values of transparency within the organization will support the responsibility. Transparency had no effect on the performance due to a value > 0.05 and a t-statistics value < 1.96. In other words, the transparency at the Land Transportation Management Center did not have the capacity to improve performance.

Hypothesis test results showed that accountability had an impact on increased performance, which was proven by the original sample's 0.466, t-statistics > 1.96, and p-value < 0.05. The results of this measurement test indicated that, according to employee perceptions, the implementation of accountability values could lift performance, both individually and in an organization. This accountability also had an effect on an increase in responsibility, which was reflected in the original sample's 0.580, t-statistics > 1.96, and p-value < 0.05. The results of this measurement showed that, based on employee perceptions, the implementation of accountability values could support an increase in employee and organizational responsibility. Finally, responsibility had an effect on improving performance, which was evidenced by the original sample's 0.354, t-statistics > 1.96, and p-value < 0.05. The results of this measurement indicated that, based on employee perceptions, individual and organizational performance could improve due to the strong value of responsibility (Figures 4 and 5).

Table 5. Significance test results

Hypothesis	Original Sample (O)	T Statistics (O /STDEV)	P Values	Results
H-1: Transparency directly affects accountability	0.820	25.598	0.000	Supported
H-2: Transparency directly affects responsibility	0.276	3.140	0.002	Supported
H-3: Transparency directly affects the performance	0.069	1.101	0.271	Not Supported
H-4: Accountability directly affects responsibility	0.580	6.529	0.000	Supported
H-5: Accountability directly affects the performance	0.466	5.024	0.000	Supported
H-6: Responsibility directly affects the performance	0.354	4.294	0.000	Supported

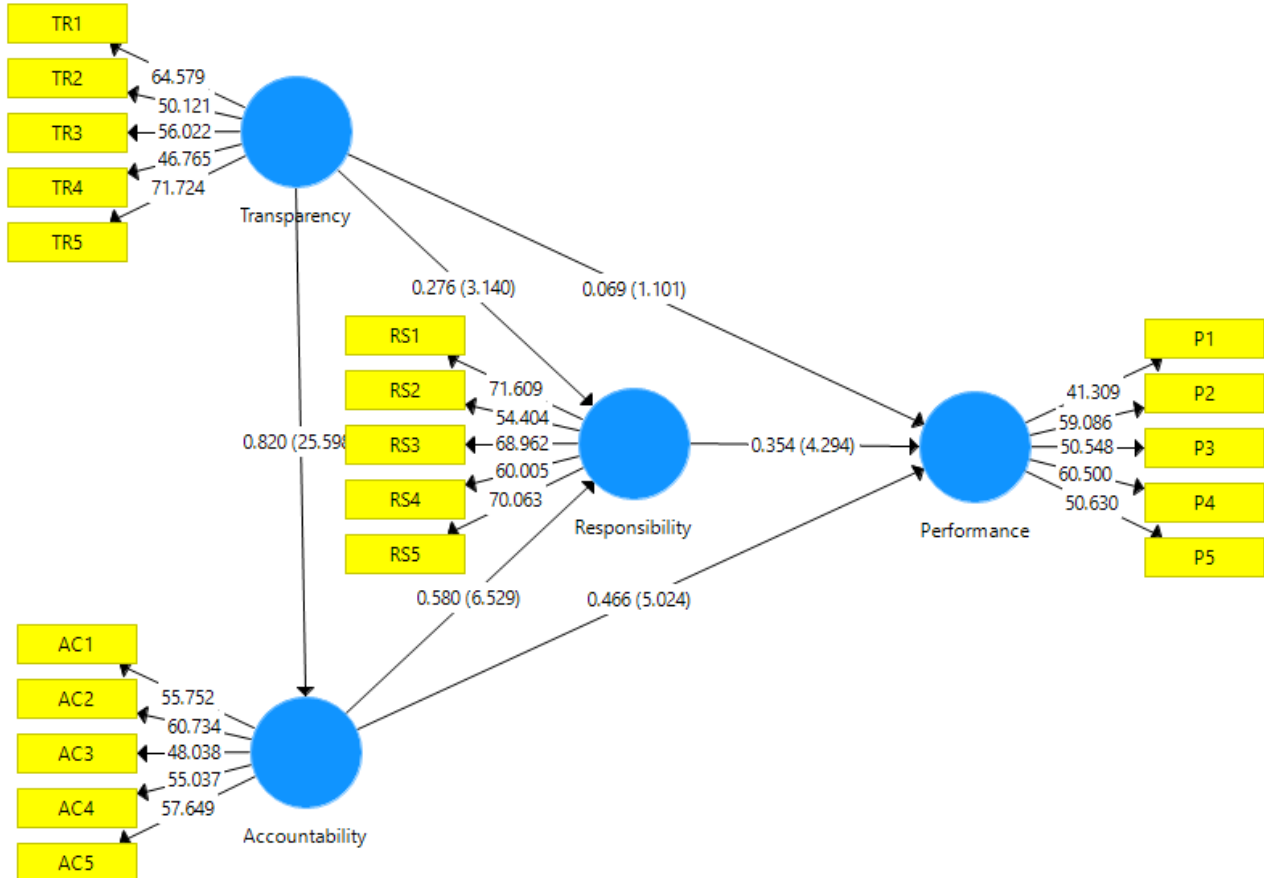


Figure 4. Results of path coefficient model (t-statistic)

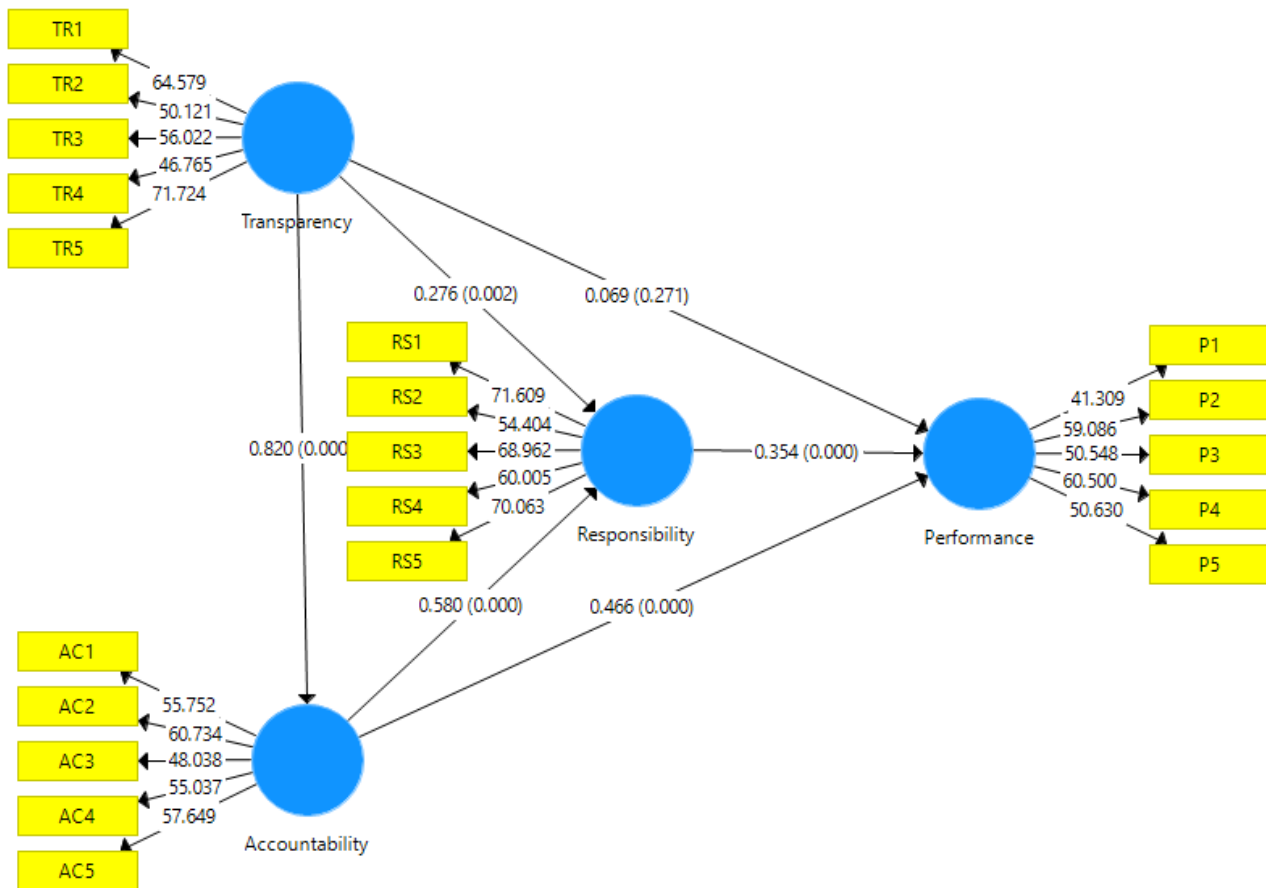


Figure 5. Results of path coefficient model (p-value)

4.4. Discussion

The main findings of this research, which tested the effect of good governance on organizational performance at the Land Transportation Management Center, showed that transparency had a significantly positive effect on accountability and responsibility but did not have a significant effect on the performance of the Land Transportation Management Center. The path analysis results showed that accountability had a positive and significant effect on the responsibility and performance of the Land Transportation Management Center. Furthermore, the results of the path analysis also found a significant effect of responsibility on the performance of the Land Transportation Management Center.

Transparency is very important in increasing accountability, including at the Land Transportation Management Center. These findings support research conducted by Hendratmi et al. [56] and Mualifu et al. [57], who explained that there is a significant positive effect between transparency and accountability. The result of this research also confirmed the research by Dumont [24], who found a close connection between transparency and accountability in a non-profit organization. This finding illustrated the process of transparency in government organizations that required accountability immediately within an organization. Transparency is part of accountability in organizations [58]. Therefore, the Land Transportation Management Center needs to implement aspects of transparency because this transparency not only builds connections between individuals but also raises a person's self-confidence [58, 59]. In today's era of collaborative governance that focuses on the needs of society, transparency is very important because it allows interaction between organizations and stakeholders [60, 61]. Transparency will also create horizontal accountability between local governments and society so as to create clean, effective, efficient, accountable, and responsive local governments to the aspirations and interests of the community. Furthermore, if the employees of the organization can implement transparency in each field of work, it will make it easier for the organization to monitor and make a final report, which is needed by the community to assess the performance of a government institution, including the Land Transportation Management Center.

Transparency plays a significant role in increasing responsibility at the Land Transportation Management Center. These results were supported by Gold & Heikkurinen [25] and Fitriana et al. [26], whereas these two studies explained that transparency in an organization can increase responsibility. The results of this research confirmed the research conducted by Abdullah [62], who found a positive and significant effect of transparency on responsibility. Transparency

is one of the principles of good governance. Transparency is built on the free flow of information, where all government processes, institutions, and information need to be accessed by interested parties, and this available information should be sufficient so that it can be understood, monitored, and accounted for. This outcome illustrates that an employee who has transparency in performing their work would have a higher tendency to respond to their responsibilities quickly and in a focused manner. Through this transparency, work will be more organized for each other because it will be well synchronized with the systems within the company [27], including the Land Transportation Management Center. Transparency, which is implemented within the organization, will also help to provide fast and accurate information needed by individuals and organizations so they can be more accountable to their existing stakeholders.

The results of this research indicated that transparency did not have any effect on improving organizational performance, which is in line with current research [27]. These research findings also confirmed the research by Lestiawan & Jatmiko [63], who declared that the application of the principle of transparency did not determine the performance of government institutions. When a government organization applies the principle of transparency optimally, it will not necessarily create high levels of trust with that organization. This is caused by something that is already attached to the public's mind about the reputation of government institutions. For example, the news about so many corruption cases in Indonesia lingered within government organizations [63]. This result showed the transparency system at the Land Transportation Management Center, which has not been fully implemented in an effort to improve overall organizational performance. However, this transparency that exists at the Land Transportation Management Center could be more directed toward achieving standards of good governance by creating accountability and responsibility that can be accounted for and have an impact on organizational performance [58].

Accountability is the obligation to report to others what you did or did not do. Accountability also involves a responsibility to all interested parties [64]. These research results showed that accountability had an effect on increasing responsibility, which also confirmed the research by Fitriana et al. [26] and Abdullah [62], who declared that in an organization, accountability is needed. This finding illustrated the effectiveness of accountability in creating a good governance system at the Land Transportation Management Center because the accountability that is applied by the organization will also describe the transparency and professionalism of the organization as well as employee compliance in carrying out their respective duties and functions [59]. Through excellent accountability, the organizations could be able to develop better governance within their organizational framework and have the capacity to identify to whom and what purpose accountability is made.

Accountability plays an important role in enhancing the performance of the Land Transportation Management Center. This is reflected in the results of this research, which show the positive and significant effect of accountability on organizational performance. These findings also confirmed the research from Han & Hong [65], who found the role of the principle of accountability in building the performance of government organizations. These findings were also in line with the research by Fitriana et al. [26], and Puri & Walsh [27], whereas both of the researchers stated accountability as the main pillar of good governance that should be implemented by government organizations to support the performance of the organization. These outcomes showed the effectiveness of accountability in improving organizational performance [58]. In other words, the structured concept of accountability will assist the stakeholders in understanding the feedback generated by their employees. The structured concept of accountability will also improve two-way communication between employees and the organization [66], which will have an impact on lifting the performance of the organization.

Responsibility is indispensable in developing and improving the performance of the Land Transportation Management Center. This is proven by the results of research that showed a positive and significant impact between responsibility and organizational performance and also confirmed the research by Gold & Heikkurinen [25] and Fitriana et al. [26]. These findings are in line with the research by Lestiawan & Jatmiko [63], who declared that the implementation of the principle of responsibility played an important role in advancing the performance of government institutions. These results indicate that responsibility is needed to create a good governance system, especially in government organizations. Through this responsibility, employees could be able to create professionalism [27], so they would be more responsible in conducting their functions and duties within an organization and produce optimal performance [24]. Responsibility certainly refers to the results of processes and work systems that are transparent and accountable in each field. So it allows people to be more responsive to any information that they receive and has an impact on the effectiveness of task control in the organization itself. The implementation of responsibility at the Land Transportation Management Center can be said to be good, as can be seen from the provision of adequate land transportation facilities for the community, providing complete and reliable traffic information services, as well as handling land transportation access that has been carried out so that it has created integrated transportation in several regions, such as Jakarta, Bandung, Tangerang, Depok, Bekasi, and Bogor.

5. Conclusion

The results obtained by this research demonstrated that transparency had an impact on improving accountability and responsibility within government organizations but did not have any impact on increasing their performance. Accountability had an effect on increasing the responsibility and performance of the organization. While responsibility was also found to have an effect on the performance of government organizations. This is intriguing because it indicates that Indonesia's public sector management is different from others, so the implementation of good governance will also be different. However, there are several efforts made to strengthen accountability between employee responsibilities that must be carried out effectively, as well as promote transparency among employees at the Land Transportation Management Center.

These findings also showed that the principle of transparency at the Land Transportation Management Center, which did not go well. Meaning that the concept of transparency did not define the performance of government institutions. This is because there are many reports about corruption cases in Indonesia involving government organizations within the Ministry of Transportation. These phenomena also validated the fact that good governance in Indonesia, especially in the government sector, still tends to be stagnant, especially related to transparency. Through these findings, the government as the policy maker could be expected to accelerate the implementation of bureaucratic reform in every ministry and institution under the government through the Ministry of State Apparatus Utilization and Bureaucratic Reform of the Republic of Indonesia by prioritizing excellent good governance based on Pancasila and the laws that apply in Indonesia; therefore, the public sector organizations with various forms, processes, products, and services, both central and regional organizations, could have better governance in the future that is up to date with the current times.

This research had limited focus on the principles of transparency, accountability, and responsibility in implementing good governance at the Land Transportation Management Center, so the authors expect that in the future this research could develop its research model of good governance by adding regulation, legitimacy, participation, and professionalism of organization members, not only related to transparency, accountability, and responsibility, so as to represent good governance thoroughly. The future researchers were also advised to make a comparison between implementing good governance in other public or non-public industries with a wider scope by reviewing the company's financial performance to assist the companies in analyzing their performance and help them highlight their economic standpoint.

6. Declarations

6.1. Author Contributions

Conceptualization, R.L.K. and J.H.P.; methodology, J.H.P. and D.D.; software, K.S.D., R.L.K., and J.H.P.; validation, R.L.K. and D.D.; formal analysis, K.S.D.; investigation, R.L.K., and J.H.P.; resources, R.L.K. and D.D.; data curation, R.L.K., D.D., K.S.D., and J.H.P.; writing—review and editing, R.L.K., K.S.D., and J.H.P.; visualization, D.D. All authors have read and agreed to the published version of the manuscript.

6.2. Data Availability Statement

The data presented in this study are available on request from the corresponding author.

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6.5. Institutional Review Board Statement

Not applicable.

6.6. Informed Consent Statement

The Informed consent agreement regarding the provision of data and willingness to filled the survey had been approved by all participants.

6.7. Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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Appendix I

Table A-1. List of questionnaire in this research

Items	Questionnaire list	Items	Questionnaire list
Transparency (X1)		Accountability (X2)	
TR1	The organization provided an up to date information, adequate, clear, accurate in comparable manner that easily accessible to related parties in accordance with their rights	AC1	The organizations are managed properly, measurably and in accordance with their interests while still taking into account the interests of other stakeholders
TR2	he organization provided disclosed information including the vision, mission and objectives of their organizations	AC2	The organizations publishes the details of duties and responsibilities of each party and all employees in a clear and aligned manner with the organization's vision, mission, values and strategy
TR3	The organization give clear information about the risk management system, internal monitoring and control system, GCG system and implementation as well as the level of compliance and important events that may affect the condition of the organization	AC3	The organizations are guarantees that all part of organizations, including employees, have capacity to copes with their duties, responsibilities and roles in implementing GCG (Good Corporate Governance)
TR4	The principle of transparency that adopted by the organization need to implement continuously in order to maintain the secrecy of the organization in accordance with applicable laws and regulations	AC4	The organization implements an effective internal control system for managing the agency
TR5	The organization policies have been written proportionately and communicated to whole parties	AC5	The organizations have its performance standards for all levels that are consistent with the business objectives, as well as having a system rewards and sanctions
Responsibility (X3)		Performance (Y)	
RS1	The organizations adhere to the principle of prudence and ensure compliance with laws and regulations, statutes and agency regulations (by-laws)	P1	The organization already has a vision, strategy and short and long term goals which are derived in measurable performance targets
RS2	The institutions conducted social responsibilities including: concern for society and environmental sustainability, especially around the institutions, by making adequate planning and implementation	P2	The achievement in the performance of the organization can be specific measures the successful in manages financial performance (such as PNBP revenue and reduced operational costs)
RS3	The organizations are responsible as members of society for complying with applicable regulations and fulfilment of social needs	P3	The achievement in the performance of the organization can be specific measures the successful in terms of community's perspective (such as community satisfaction with organizational performance)
RS4	The organizations complies with laws and regulations and perform responsibilities towards society and the environment so that business continuity can be maintained in the long term and receive recognition as a good corporate citizen	P4	The achievement in the performance of the organization can be specific measures the achievements from business process perspective (such as innovations made by agencies)
RS5	Responsibilities of the organizations include gives a clear description about the roles of all parties in achieving common goals, which involves with ensuring the compliance to regulations applied and social values	P5	The achievement in the performance of the organization can be specific measures the achievements from learning and growth process perspective (such as employee satisfaction, training for employees and information systems)