ROLE OF MODERATION OF THE INTERNAL CONTROL SYSTEMS OF THE GOVERNMENT TO STRENGTHEN THE IMPACT OF REGULATIONS ON THE SECURITY OF GOVERNMENT'S WORK AND SERVICES (LKPPS) TO THE ACCOUNTABILITY OF GOODS AND SERVICES (STUDY AT THE PROCUREMENT OFFICE OF BANTEN PROVINCE)

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Abstract
The aim of this research is to determine the influence of regulations on the accountability of goods and services procurement at the Goods and Services Procurement Bureau in Banten Province and to find out whether the Government's Internal Control System can moderate regulations on the accountability of goods and services procurement at the Goods and Services Procurement Bureau in Banten Province. The analytical method used in this research is a quantitative method. The data collection method used a questionnaire with a total of 60 respondents. Data analysis in this research uses Partial Least Square analysis via SmartPLS 3.0 software. The results of statistical tests show that there is a positive and significant influence of Government Goods and Services Procurement Policy Institution Regulations on accountability, the Government Internal Control System can moderate and significant influence of Government Goods and Services Procurement Policy Institution regulations on accountability.

Keywords: Regulation, Government Internal Control System, Accountability

1. Introduction

Accountability is a form of responsibility by a person or institution in relation to performance already performed on the basis of a specified time frame. According to Mardiasmo in Zakariya, "public accountability is a form of responsibility of the responsible to the responsible through the presentation, reporting, and disclosure of various activities of the course of business"(Zakariya, 2021). With accountability is expected to reduce the problems that occur within an organization in particular the procurement of goods and services.

As for the problems or cases related to the procurement of goods and services in the neighborhood of Banten province in the following table below:

Table 1. Cases of Procurement of Goods and Services of the Government of Banten Province in 2020

No	Cases of Procurement of Goods and Services of the Government of Banten Province
1	Covid-19 treatment budget deviation, in the procurement of masks at the Banten Provincial Health Service, which is sourced from Banten Province Unforeseen Shopping Fund (BTT) worth Rs. 1.6 billion Annual Budget 2020
2	Fund grant to the holiday cottage from Pemprov Banten worth Rs. 117 billion in 2020
3	Fertilizer procurement case in Tangerang district worth Rs. 110 million in 2022

4	The case of operational cooperation (KSO) PT Banten Global Development (BGD) with the Banten Probe in 2020 the country suffered a loss of Rs. 40 billion

The above table can prove that the fraud comes from the funds issued by the Banten Provincial Government for the procurement of goods and services in the territory of Banten Province. As in the COVID-19 Masker Corruption case, former Officer Dinkes Banten was sentenced to 4 years and a fine of Rs. 300 million by the judges' assembly of the Tipikor Attack Court. He was found guilty of corruption in the procurement of masks type KN-95 for the treatment of COVID-19 in Banten that damaged the state Rs. (Sub Bagian Hukum BPK RI Perwakilan Provinsi Banten, 2023).

The Government of Banten Province has recorded a recapitulation of the needs of goods and services of the province according to the data of the Government Procurement Policy Agency for Goods and Services from 2018 to 2022 as follows:

Tabel 2. Recapitulation of Procurement of Goods and Services in Banten Province 2018 – 2022

No	Year	Budget	Realization	Propose
1	2018	30.428.726.000	30.254.255.199	99,43%
2	2019	30.997.569.000	30.654.523.538	98%
3	2020	29.045.221.000	28.448.506.456	97%
4	2021	27.257.756.999	26.265.246.871	71,14%
5	2022	27.692.741.000	27.329.668.120	99,09%
	Sum	145.422.013.999	142.952.200.184	99,91%

The above table shows that the procurement of goods and services for Banten Province from 2018 amounted to Rs. 30,428.726.000, 2019 amounting to Rp. 30,997.569.000 in 2020 until 2022 has been declining, this is due to the presence of the re-focusing of the budget in the middle of 2021, i.e., reallocating the budget of the refocusing activities to be allocated to activities that had not previously been allotted through the mechanism of budget change by transferring the budget from previous activities to the treatment of the Covid-19 pandemic in the province of Banten.

It is in accordance with the functions of the Internal System of Government (SPIP) as set out in Presidential Decree No. 60 of 2008 on the Efficient and Effective Target of Treasury Maintenance, Currency Management, National Assembly, and Compliance with Government Regulations. In accordance with Government Regulation No. 60 of 2008, the indicators of the Government Internal Control System are as follows: Environmental Control, Risk Assessment, Control, Information and Communication, and Internal Control and Monitoring.

In accordance with the functions of the Government Internal Control System and to create good governance, this study focuses more on the function of observance of the laws and regulations that have been agreed jointly in the regulations made by the Institution of Procurement Policy of Goods and Services of the Banten Province in terms of procurement of goods and services of the government in the Procureance Bureau / Services and the LPSE of the province of Banten so that accountable government is realized.

From the description above, the researchers can conclude that there are still some cases related to the procurement of goods and services, this is because the budget users still have not implemented the principles of good governance well, one of which is accountability. It states that the importance of the application of accountability in the procurement of goods and services whose implementation is based on the law or

regulation which it contains concerning the agreements to be observed in the performance of its duties in order to realize the responsibility.

A lot of research has been done in the field of regulation and accountability, including on the role of moderating the internal control system of the government to enhance the impact of regulatory agencies of government procurement policies on accounting. From some research that has been done there are differences about independent variables selected and resulting in different conclusions

In previous studies (Andari, 2020), (Pamungkas, nd) stated that there is a positive influence between the internal control system of e-procurement on accountability and transparency of procurement of goods/services in the Government of West Java Province of 89.3% and 68.1% respectively. And research conducted by (Yatiningrum, Wahyuning Tyas, 2022) indicated that the implementation of E-Procurement and Accounts simultaneously have a positive impact on the Efficiency of Procurement.

From the description above, it can be concluded that between the research of (Andari, 2020), (Pamungkas, n.d.), Yatiningrum, Tyas (2022), and (Ramadhani, 2022) and the research conducted (Amol, 2021), there are differences (reaserch gap) and contradictory or there is a gap or misalignment between the independent and dependent variables of each study, it is suspected that there are other variables that influence the independent variable (regulation) on the dependent variable (accountability), this variable is the Government Internal Control System (SPIP). This variable is used as a moderating variable, because the Government Internal Control System (SPIP) provides useful guidelines in achieving the goals of effectiveness and efficiency of state government, as well as financial reporting, state assets, and awareness of laws and regulations. Therefore, the government's internal system is an instrument used by the job desk to monitor public sector activities. A stable and strong government internal control system will produce good managers in handling various conditions so that the level of existing conditions can be reduced. (Yusni, 2022).

On the basis of this idea, the researcher is interested in conducting research with the title "the moderating role of the government's internal control system to increase the influence of regulations on government goods and services procurement policy institutions (LKPP) on the accountability of goods and services procurement (Study at the Provincial Goods and Services Procurement Bureau Banten)"

The aim of this research is to find out whether the Government's Internal Control System can moderate regulations on accountability for the procurement of goods and services at the Goods and Services Procurement Bureau in Banten Province.

2. Theoretical Background
2.1 Institutional Theory
Institutional Theory (Institutional Theory) or institutional theory, namely the formation of organizations due to pressure from the institutional environment which causes institutionalization to occur. The process of institutionalization in society occurs when a group decides that a certain set of norms, values and roles are considered very important for its survival, so that members of the community are asked to comply with them. The thought underlying this theory is the idea that in order to survive, an organization must be able to convince the public or society that the organization is a legitimate entity and is worthy of support (Savila, 2021)

From the description above, many phenomena occur in the agency environment, which are related to employee performance problems. Many employees do not know about the

concept of performance itself employees only carry out their work in accordance with their main duties and functions, regardless of the results obtained from their performance. Employees carry out their work only to the extent of fulfilling their obligations as employees without violating the rules that have been made in law. Meanwhile, the actual concept of performance is not only limited to carrying out work, but there are many other components that are used as performance assessments.

In institutional theory, there are 3 (three) ways for organizations to adapt (isomorphism), namely coercive isomorphism (related to rules), normative isomorphism (related to the organization's professional demands), and mimetic isomorphism (just following along).

Institutional theory is very appropriate to apply in this research because this research discusses how government officials behave in carrying out their duties in accordance with mutually agreed laws and regulations, especially the rules made by the institution. This institutional theory emphasizes the performance of government employees, especially in the Bureau of Procurement of Goods and Services and LPSE in Banten Province, in order to create accountable government officials. To create an accountable apparatus, it is necessary to imitate (isomorphism) or copy and adapt to the model.

Of the three types of isomorphism, the one related to this research is coercive isomorphism. Coercive isomorphism will influence state officials to comply with LKPP regulations at the Banten Province Procurement of Goods and Services Bureau and LPSE through the Government's Internal Control System as controller at the Banten Province Procurement of Goods and Services Bureau. The implementation of the government's internal control system in government agencies aims to provide adequate confidence in achieving compliance with the laws and regulations (regulations) that have been made by the Goods and Services Procurement Policy Institute (LKPP) which can influence the accountability of government procurement of goods and services in the Bureau. Procurement of Goods and Services and LPSE Banten Province. This can be schematized as follows:
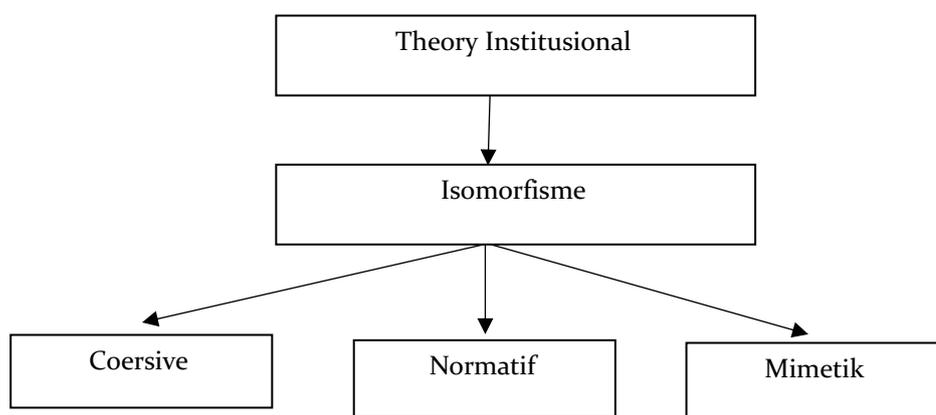
Figure 1. Schema Theory Institusional

2.2 Accountability

According to (Kumorotomo 2005) revealed that accountability is a measure that shows whether the activities of the public bureaucracy or public services carried out by the government are in accordance with the norms and values adopted by the community in the form of reports and employee performance accounted for over a certain period of time, usually one calendar year.

Meanwhile, according to LKPP no. 17 of 2018, explains that performance accountability is a manifestation of accountability carried out by government officials for the obligations of all activities carried out in achieving the organization's vision and mission and is one of the prerequisites for creating a good, transparent and accountable government (LKPP 2018).

According to (Raba, 2007) indicators for measuring employee performance accountability include:
1) There is compliance with procedures.
2) There are cheap public services.
3) There is compliance with time standards.
4) The existence of responsive public services

2.3 Regulations

Steewart and Walshe (1992) said that a regulation is a standard created to be used in policy as a legal requirement that must be met to be adhered to collectively in an activity.

LKPP performance indicators are contained in the Decree of the Head of LKPP No. 12 of 2021 concerning Determination of Main Performance Indicators as follows (LKPP Performance Report, 2021), namely:
1) Increased Integrity and Accountability of Government Procurement of Goods/Services, as well as a Competitive Business Climate for National Businesses
2) Increase ease in implementing procurement
3) Increasing HR Professionalism

2.4 Government Internal Control System

According to Government Regulation no. 60 of 2008 concerning Government Internal Control Systems, that what is meant by Internal Control is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations.

To measure the success of the influence of the Government Internal Control System (SPIP), a reference from PP No. 60 of 2008 as follows:
1) Control Environment
2) Risk Assessment
3) Control
4) Information and Communication
5) Internal Monitoring and Control

2.5 Hypothesis and Hypothesis Development

A hypothesis is a temporary answer because the answer given is still based on relevant theory, not based on empirical facts obtained through data collection

Based on the relationship scheme that has been described, a hypothesis is prepared as follows:
1) There is an influence between regulations on the accountability of procurement of goods and services
   According to Lammer (2017), institutional theory explains that an institutional environment must implement the values of a set of norms and roles in the form of rules or regulations that must be obeyed by every member of the organization in order to create accountable employee performance.

As in research conducted by Sri Pebrianti and Nurna Aziza (2018). Compliance with regulations by government organizations can increase the accountability of local government performance. With a willing attitude and understanding in complying with various rules and procedures, conditions will be created that allow fraud to not occur and can increase accountability for government performance. It can be concluded that for further research it can be formulated as follows:

H1: There is a positive influence between Government Goods and Services Procurement Policy Institution Regulations on Goods and Services Procurement Accountability.

2) The Government Internal Control System (SPIP) can moderate the LKPP Regulations on Accountability for Procurement of Goods and Services

The role of the government's internal control system (SPIP) is very important for preventing fraud, SPIP plays a very important role and is tasked with supervising the implementation of policies and rules applied to an organization, especially in a system that has been implemented because SPI is a government instrument that has a job desk to control every activities in the public sector (Tuanakotta, 2010:284) especially in terms of complying with LKPP regulations so that the aim of implementing the procurement of goods/services is more transparent and accountable so that reducing fraud can be achieved.

Institutional theory explains how government officials behave in carrying out their duties in accordance with mutually agreed laws and regulations, especially the rules made by the institution. It can be concluded that for further research it can be formulated as follows:

H2: The government's internal control system (SPIP) can moderate the influence of LKPP regulations on accountability for procurement of goods and services

3. Methods

This type of research is quantitative research that uses a correlational approach which attempts to link exogenous and endogenous variables through moderating variables. This research can also be said to use an explanatory approach which describes hypothesis testing using descriptive analysis and inferential statistics. This research was carried out on a sample of 60 employees of the Banten Province Goods and Services Procurement Bureau. With the criteria selected respondents were employees of the Banten Province Goods and Services Procurement Bureau who were involved in the goods and services procurement process at the time the research questionnaire was distributed.

Descriptive analysis uses three box method analysis. Specifically, a PLS test that uses variants of the original structural equation is used for inferential analysis here. The inferential analysis method uses PLS-SEM, namely by using a measurement method (outer model), which is measured using convergent validity, discriminant validity and composite reliability, and the Structural Model (Inner Model) is measured using R-square for dependent constructs, Q-square test for predictive relevance and t test and significance of structural path parameter coefficients.

4. Results and Discussion

The analysis technique used in this research is Partial Least Square (PLS), namely SEM, with SmartPLS software to test the relationship between variables.

4.1 Data Description Analysis

Table 3. Statistical Description of Variable Y (Accountability)

Variable	Number of Indexes	Average	information
Accountability for Procurement of Goods and Services	823,6	54,91	High

(Source: Primary Data that has been processed)

The results of calculating the statistical description above obtained an average index value for variable Y (Accountability for Procurement of Goods and Services), namely 54.91. Based on the three box method score, the average is in the high score category

Table 4. Statistical Description of Variable Z (Government Goods and Services Procurement Control System)

Variable	Number of Indexes	Average	Information
Government Internal Control System	808,4	53,89	High

(Source: Primary Data that has been processed)

The results of calculating the statistical description above obtained an average index value for variable Z (Government Internal Control System) of 53.89. Based on the three box method score, the average is in the high score category.

Table 5. Statistical Description of Variable X (Government Goods and Services Procurement Policy)

Variable	Number of Indexes	Average	information
Regulation of Government Goods and Services Procurement Policy	798	53,20	High

(Source: Primary Data that has been processed)

The results of the calculation of the statistical description above obtained an average index value for variable Based on the three box method score, the average is in the high score category.

4.2 Evaluation of the Measurement Model (Outer Model)

The outer model measurements consist of convergent validity, AVE value, composite reliability and Cronbach's alpha value.
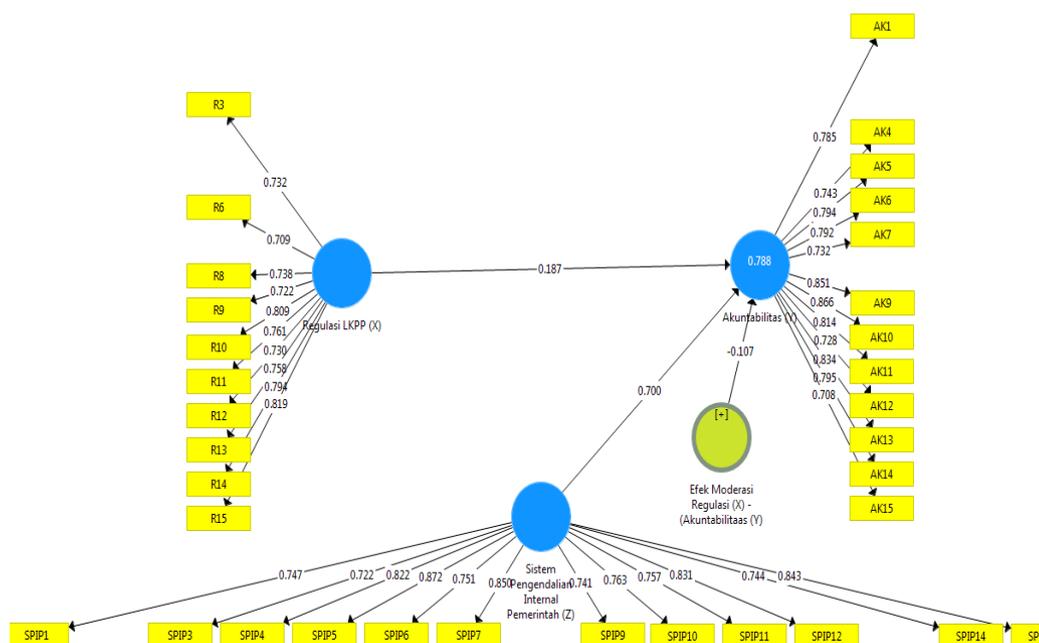

Figure 2. Convergent validity for each variable

4.3 Measurement of Construct Validity and Reliability

Measuring construct validity and reliability can be measured using an AVE (average variance extracted) value of more than 0.5, or showing that all outer loading dimensions of the variable have a loading value above 0.7, composite reliability and Cronbach's alpha value. The criteria for being said to be reliable are if the composite reliability value is more than 0.7 and the Cronbach's alpha value is more than 0.6.

Table 6. Construct Validity and Reliability Values

Variable	AVE	√AVE	Composite Reliability	Cronbach's Alpha
Accountability (Y)	0,625	0,791	0,948	0,939
Moderating Effect of Regulation (X)-Accountability (Y)	1,000	1,000	1,000	1,000
Regulation (X)	0,569	0,754	0,929	0,915
SPIP (Z)	0,622	0,789	0,952	0,944

Source: SmartPLS processing data, 2023

From the table above, it is obtained to assess the validity of whether it is in accordance with the criteria for construct validity and reliability values.

4.4 Inner Model Testing

Structural model (Inner Model) by calculating the R-square value which is Q-square, F-square and hypothesis testing.

4.4.1 R Square Test

The calculation results can be seen in the table below:

Table 7. R Square

Variable	R Square	R Square Adjusted	Information
Accountability for Procurement of Goods and Services (Y)	0,639	0,620	Moderate

Source: SmartPLS processing data, 2023

Based on the table above, the coefficient of determination (R-Square) on the dependent variable Accountability for Procurement of Goods and Services is 0.639, this shows that all independent/free variables simultaneously have an influence of 63.9% on Accountability for Procurement of Goods and Services. Meanwhile, 36.1% was influenced by other factors outside the research.

4.4.2 Q Squre value

Calculating the Q-Square value, the following values are obtained:

QSquare=1-{(1-0.639)}
QSquare=1-{0.361}
QSquare=0.64

The calculated value of Q^2 is 0.64. means that the observed parameters are said to be very good so that the predictions made by the model are considered relevant.

4.4.3 f-Square

The criteria for the f square value are if f square is equal to 0.35 then it can be said that the latent variable predicator has a large influence, if f square is equal to 0.15 then the influence is moderate and if f square is equal to 0.02 then the influence is small.

Table 8. Effect Size

Variable	F Square Value
Accountability (Y)	
Moderating Effect of Regulation (X)-Accountability (Y)	0,037
Regulation (X)	0,095
SPIP (Z)	0,433

Source: SmartPLS processing data, 2023

From the table above, it is known that the relationship between the Government Internal Control System (SPIP) and the Accountability of Procurement of Goods and Services has a large influence because the effect size value is 0.433. So it can be concluded that the relationship between the Government Internal Control System variable and the Service Accountability Variable has a large influence.

4.4.4 Hypothesis testing

To measure the significance value of whether a hypothesis test is accepted or not by looking at the P-Values. If the P-Values < 0.05 then the hypothesis is accepted. To see the P-value in SmartPLS, it is done through a bootstrapping process. The results of bootstrapping are below:

Tabel 9. Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	TStatistics (|O/STDEV|)	P Values
Moderating Effect of Regulation (X)- accountability (Y) -> accountability (Y)	-0,163	-0,162	0,077	2,117	0,017
Regulation (X) -> accountability (Y)	0,305	0,321	0,157	1,943	0,026
SPIP (Z) -> accountability (Y)	0,596	0,582	0,152	3,930	0,000

Source: SmartPLS processing data, 2023

The results of Bootstrapping above can be interpreted as follows:

1) Testing hypothesis 1 (H1) obtained a p value of 0.026 < 0.05, with a statistical value of 1.943, meaning that the Government Goods and Services Procurement Policy Institution Regulation (X) has a positive and significant effect on accountability for the Procurement of Goods and Services. This means that H1 is accepted, which means that the more employees comply with regulations, the greater the accountability in government procurement of goods and services.

2) Testing hypothesis 2 (H2) obtained a p value of 0.017 < 0.05, with a statistical value of 2.117, meaning that the government's internal control system as a moderating variable was proven to be able to moderate and significantly moderate the regulatory variable of the Government Procurement Policy Institution for Procurement of Goods and Services on Procurement accountability. Goods and services. Based on the regression results, it can be concluded that H2 is accepted. This means that the government's internal control system will be able to strengthen the regulatory influence of the Government Goods and Services Procurement Policy Agency on accountability for the Procurement of Goods and Services.

5. Conclusion

Based on the results of calculations and statistical tests entitled The Moderating Role of the Government's Internal Control System to increase the Influence of Government Goods and Services Procurement Policy Institution Regulations (LKPP) on the accountability of Goods and Services Procurement, it can be concluded that:

1) There is a positive and significant influence between Government Goods and Services Procurement Policy Institution Regulations on the accountability of Goods and Services Procurement, this can be interpreted as that the firmer the regulations made by the government, the better the Goods and Services Procurement Accountability.

2) The Government's Internal Control System as a moderating variable is proven to be able to moderate and significantly influence the regulations of the Government Goods and Services Procurement Policy Institution on accountability for the Procurement of Goods and Services. This can be interpreted as meaning that the existence of the Government Internal Control System can strengthen the regulations of the Government Goods and Services Procurement Policy Institution on accountability for Government Procurement of Goods and Services.

5.1 Research Limitations

Some research limitations experienced by researchers are:

1) This research was only carried out at the Bureau of Goods/Services Procurement and LPSE of Banten Province, this was due to time constraints so other agencies were not included in this research

2) Questionnaires are not distributed directly by researchers

5.2 Suggestions

Suggestions that can be given by the author are:

1) You should expand the research sample, so that more valid results are obtained.

2) The questionnaire should be submitted directly to the respondent and immediately returned to the researcher, so that the results will be maximized.

5.2 Implications of Research Results

1) Theoretical Implications

Theoretical implications have proven that the Regulation of Government Goods and Services Procurement Policy Institutions affects the accountability of Goods and Services Procurement. The firmer the regulations made by the government, the better the accountability for procurement of goods and services. As stated by Lammer (2017), institutional theory explains that an institutional environment must implement the values of a set of norms and roles in the form of rules or regulations that must be obeyed by every member of the organization in order to create accountable employee performance.

2) Practical Implications

Based on the research results, it was found that the Government's Internal Control System as a moderating variable was proven to be able to moderate and significantly influence the regulations of the Government Goods and Services Procurement Policy Institution on the accountability of Goods and Services Procurement. So the Bureau of Goods/Services Procurement and LPSE of Banten Province should provide certification of passing the procurement of goods/services.

5.3 Acknowledgment

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