

OPTIMIZING NON-GOVERNMENT ORGANIZATION PERFORMANCE THROUGH ACCOUNTABILITY, GOVERNANCE, AND TECHNOLOGY

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Abstract

This study aims to investigate the influence of accountability, governance, and the use of information technology on the performance of Non-Government Organizations (NGOs), with a case study on Save the Children Indonesia. The research employs a quantitative method with an associative approach, utilizing questionnaires as the data collection instrument. Out of 166 staff surveyed in June 2024, 106 questionnaires were returned, achieving a response rate of 63.86%. Data analysis was conducted using multiple regression to identify the relationships between the independent variables (accountability, governance, use of information technology) and the dependent variable (NGO performance). The results show that accountability has a positive and significant impact on NGO performance, while governance and information technology usage do not have a significant effect. These findings highlight the need for an evaluation of accountability systems and further research on other factors that might more significantly influence NGO performance.

Keyword: Performance, Accountability, Governance, Information Technology Usage

1. Introduction

The performance of public organizations in Indonesia is often deemed unsatisfactory. Various media frequently report public dissatisfaction with public services, which often leads to protests and open criticism. Issues such as low productivity, lack of discipline, inadequate work facilities, and unawareness of social situations are major highlights (Azizah et al., 2023). This phenomenon is not only occurring in the government sector but also in non-governmental organizations (NGOs). NGOs are encouraged to be more accountable in implementing programs and budget allocation to gain public trust. Major challenges faced by many NGOs include lack of management involvement and low levels of accountability, which can hinder their ability to improve welfare, defend democracy, and advocate for human rights (www.kompas.id, January 23, 2018).

The Merah Putih Institute emphasizes the importance of evaluating foreign NGOs in Indonesia concerning the transparency of their funding sources, which are often not disclosed (rri.co.id, August 28, 2023). Research by Wardiana & Hermanto (2019) shows that public organization management based on good governance principles can positively contribute to organizational progress. However, human resources often become an obstacle because not all individuals are capable of completing tasks well, ultimately affecting organizational performance.

The importance of accountability in non-profit organizations is becoming increasingly relevant in this modern era. There is a global debate regarding the responsibility and obligations of these institutions, considering they receive financial, technical, and moral support from various parties. Good accountability can increase public trust and strengthen

the position of NGOs in interacting with the government and the private sector (Ah Shin et al., 2018 in Sikira, 2021).

Research focusing on the influence of governance on organizational performance mostly shows a strong relationship between governance and organizational performance. For instance, research by Uddin et al. (2020) found that local institutions' compliance with good governance criteria, disaster policy implementation, and policy transformation into practice can improve disaster management and increase disaster resilience. Similarly, research by Han et al. (2019) shows that accountability mechanisms in personnel management, performance evaluation, and compensation systems positively affect organizational performance. Management autonomy moderates the relationship between accountability in Human Resource Management and performance, indicating that the combination of both enhances public sector performance.

Caseley (2006) in Sari (2016) shows that formal accountability mechanisms can contribute to organizational change and sustained performance improvement in public service sectors. This research found that the effectiveness of accountability is positively related to service responsiveness and has a positive impact on service performance. These findings are reinforced by Kim (2009) in Sari (2016), stating that conflicts related to accountability requirements are not always a barrier to organizational effectiveness in public service institutions. Therefore, further empirical tests are needed to understand the relationship between accountability and organizational performance. These tests should consider other factors that can motivate employee performance, such as organizational and technical aspects applied within the organization.

According to research by Ghodke et al. (2020), information technology can provide tools for non-governmental organizations (NGOs) that can help communities in real-life situations. Additionally, Information and Communication Technology (ICT) not only has the potential to provide quick access to information but also can provide the necessary knowledge by overcoming distance and time differences. Successful collaboration between NGOs and ICT will encourage the success of ICT integration in NGO activities and initiatives. Accountability, governance, and information technology are crucial factors influencing NGO performance. However, there is a gap in the literature exploring the holistic interaction between these three elements.

This study, focusing on Save The Children Indonesia (STC), aims to investigate the influence of accountability, governance, and information technology usage on the performance of Non-Government Organizations (NGOs). This research seeks to fill the gap in the literature by providing a more comprehensive understanding of accountability practices, governance, and the utilization of information technology among NGOs. The author, who has in-depth access to STC's internal information, can conduct a more comprehensive analysis. The results of this study are expected to provide significant contributions both to STC and other NGOs in enhancing the effectiveness and positive impact of their humanitarian missions.

2. Theoretical Background

2.1 Agency Theory

Agency Theory, introduced by Jensen and Meckling (1976) in Holiawati (2020), examines the relationship between principals and agents. In this relationship, the principal assigns tasks to the agent to carry out services and make decisions. This theory explains the contractual relationship between shareholders (principals) and managers (agents), where information asymmetry can occur due to differing interests.

According to Mulyana (2020), corporate governance is a set of rules governing the relationships between shareholders, managers, creditors, the government, employees, and other stakeholders. The main objective of governance is to create a system of control and balance to prevent resource misuse and promote the company's business growth. The application of corporate governance based on agency theory emphasizes the moral responsibility of management to optimize the owner's profits and receive compensation as per the contract in return.

2.2 Stakeholder Theory

Stakeholder theory is based on the understanding that companies are responsible for providing benefits to various parties involved in their ecosystem. These parties include creditors, shareholders, suppliers, consumers, the government, the community, and others. This theory, first introduced by the Stanford Research Institute in 1963, emphasizes the importance of companies considering their impact on all involved parties, not just shareholders.

Freeman et al. (2004) highlight that companies should integrate considerations of sustainability and social responsibility as part of their business strategy. Donaldson & Preston (1995, in Yusliza et al., 2020) state that companies should build long-term relationships with stakeholders to achieve the goal of maximizing company wealth. Disclosing information about environmental, social, and economic performance becomes an essential means to meet stakeholder expectations and support the achievement of long-term sustainability.

2.3 Organizational Performance

Organizational performance refers to the overall results achieved in meeting established goals. Performance evaluation involves aspects of input, output, outcome, benefit, and impact over a specific period. Specifically, measuring public sector performance requires non-financial indicators to represent achievements that are not always measurable in financial terms (Mardiasmo, 2002).

Performance indicators include:

- 1) Inputs: Resources needed by the organization.
- 2) Outputs: Direct results of the organization's activities.
- 3) Outcomes: Achievement of the final objectives of the activities.
- 4) Impacts: Positive or negative influences of the activities on stakeholders and the environment.

Organizational performance assessment includes:

- 1) Satisfaction with Achieving Goals and Targets: Evaluating stakeholder satisfaction with the achievement of set goals.
- 2) Operational Process Efficiency: Evaluating the organization's ability to operate efficiently.
- 3) Achievement or Exceeding Performance Targets: Evaluating the organization's ability to meet or exceed established targets.
- 4) Meeting Stakeholder Needs and Expectations: Evaluating the organization's efforts to fulfill the needs and expectations of those involved or affected by its activities.

By using these indicators, organizations can evaluate the effectiveness of their strategies and policies, as well as identify areas that need improvement to enhance overall performance.

2.4 Accountability

Accountability in the context of non-governmental organizations (NGOs) refers to the process by which NGOs openly take responsibility for their values, actions, and the outcomes they achieve. According to Ebrahim (2003) in Elrifi et al. (2019), this accountability is reflected in transparent reporting, active engagement with stakeholders, and responsiveness to input and needs from various parties such as target individuals, donors, partner NGOs, government, and the general public. In other literature, Halim (2012) describes accountability as the obligation to report and explain performance and actions to parties entitled to receive such information. This concept is further reinforced by Walse (2014) in Ahmed et al. (2022), who emphasizes that accountability is the core of social policy, encouraging organizations to provide efficient and high-quality services.

The importance of accountability in both public and private contexts lies in its ability to build trust and legitimacy. According to Sarker & Hassan (2010) in Ahmed et al. (2022), accountability is a crucial aspect of good governance, helping organizations improve performance and address poor performance. The accountability mechanisms implemented by NGOs encompass five main approaches: reporting and disclosure statements, performance assessment and evaluation, participation, self-regulation, and social audit (Ebrahim & Weisband, 2007 in Sikira, 2021).

Accountability in the context of public entities emphasizes responsibility in resource management and policy implementation. This principle not only builds public trust in the organization's performance but also involves clear task definitions, open evaluations, transparency, and equal access to relevant information. Strong accountability practices are foundational for organizational legitimacy and foster sustainable relationships with all stakeholders.

2.5 Governance

Governance refers to the practice of managing a company well to protect the interests of shareholders and creditors while ensuring organizational efficiency and performance. Matenge et al. (2017) suggest that NGOs can adopt corporate governance principles to build structured relationships with stakeholders and create legitimacy. Good Corporate Governance (GCG) is a system that regulates interactions between shareholders and other stakeholders with the aim of increasing company value and minimizing risk. The definition of GCG varies, but its principles are similar: ensuring compliance, transparency, and efficiency in company management (Zarkasyi, 2008).

GCG was first introduced by the Cadbury Committee in 1992 and has evolved with various definitions worldwide, including in Indonesia and Malaysia (Mawarto, 2017). FCGI (Forum for Corporate Governance in Indonesia) defines GCG as a set of rules to manage fair and transparent relationships among all organizational stakeholders (Noviatani et al., 2016). Important aspects of governance include the clarity of organizational structure, the effectiveness of supervision by the Board of Directors, adequate internal control mechanisms, and the frequency of policy and procedure updates. By implementing good governance, organizations can enhance accountability, operational efficiency, and long-term sustainability (Darmaileny et al., 2022). Effective governance practices not only support sustainable business growth but also protect the interests of all stakeholders, maintain organizational integrity, and strengthen the company's position in a competitive global market.

2.6 Information Technology

Information technology refers to the use of computers, hardware, software, and communication technologies to process, store, and transmit information (Raisinghani, 2008 in Jaenudin, 2019). The use of information technology encompasses not only technological infrastructure but also the methods and standards used to create, manage, and disseminate information (Kunasekaran et al., 2015 in Jaenudin, 2019). The importance of information technology for NGOs is significant. Raspopovic (2017) emphasizes that information technology enables NGOs to enhance operational efficiency and facilitate effective communication in emergencies and daily activities. The integration of information technology not only improves efficiency but also supports adaptation to industry developments and the latest innovations, strengthening the organization's capacity to achieve their goals more effectively and to respond to crisis situations quickly and efficiently.

The adoption of information technology by NGOs is still in the early stages due to various barriers such as limited funding, dynamic organizational structures, and diverse operations (Ghodke et al., 2020). Despite this, Masha (2023) from www.ngoscope.com highlights that technology can optimize NGO operations by streamlining internal processes, improving communication, and expanding their reach. Important aspects of utilizing information technology by NGOs include effectiveness in supporting daily work, the importance of IT training to enhance employee skills and cybersecurity, the need for regular updates to infrastructure and technology systems, and its positive impact on global collaboration and team communication. Good utilization of information technology not only increases the operational efficiency of NGOs but also strengthens their ability to achieve mission goals more effectively and respond to the needs of the communities they serve.

2.7 Hypothesis Formulation

The conceptual framework in this research indicates the influence of independent variables on the dependent variable. The independent variables examined include Accountability, Governance, and Information Technology Usage. Meanwhile, the dependent variable is Organizational Performance.

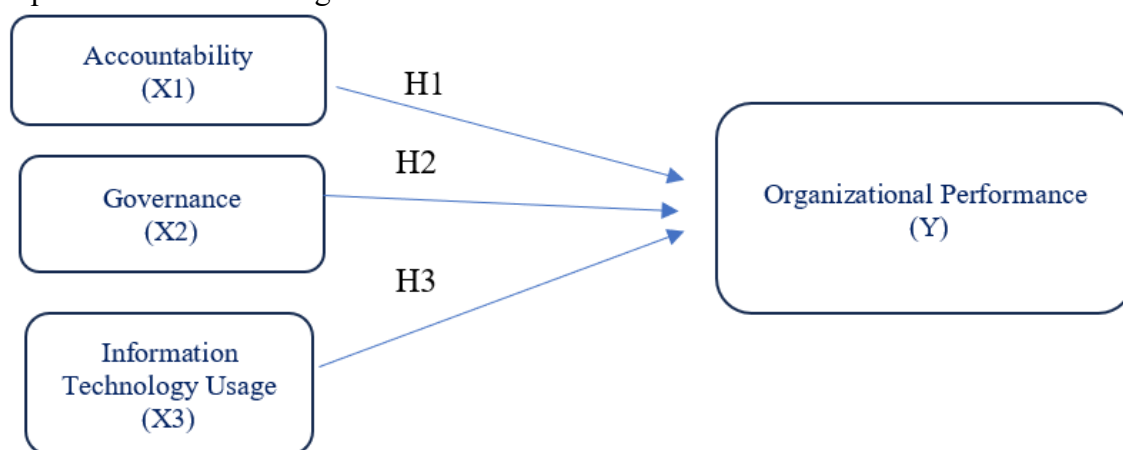


Figure 1. Conceptual Framework

Hypothesis Formulations:

H1: Accountability has a positive impact on organizational performance.

H2: Governance has a positive impact on organizational performance.

H3: Information Technology Usage has a positive impact on organizational performance.

These hypotheses will be tested in the study to assess the extent to which Accountability, Governance, and Information Technology Usage Influence Organizational Performance in the context under investigation.

3. Methods

This research employs a quantitative approach with an associative method. This approach was chosen to explore the relationships between the variables under study. Quantitative methods involve data in numerical form or that can be quantified.

Data were collected through the distribution of questionnaires at Save The Children Indonesia as an NGO, using a Likert scale. The questionnaire enabled researchers to gain a profound understanding of respondents' perceptions regarding accountability, governance, information technology usage, and NGO performance. Data collection was conducted to obtain objective and comprehensive data in accordance with the existing circumstances. The method used involved the use of a questionnaire, which consists of a list of questions or statements provided to subjects to obtain specific information.

The data obtained were cross-sectional, collected at a specific point in time from multiple subjects to depict the current situation. The sampling technique employed was nonprobability sampling, specifically convenience sampling. Convenience sampling is a sampling technique conducted by chance, where respondents are selected based on their availability as employees of Save The Children Indonesia.

4. Results and Discussion

4.1 Descriptive Statistics

The purpose of descriptive statistical tests in this research is to provide a comprehensive overview of the main variables under study: accountability, governance, information technology usage, and the performance of Save The Children Indonesia.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Performance	106	55,00	80,00	75,4340	6,83272
Accountability	106	56,00	80,00	76,6698	5,84681
Governance	106	57,00	80,00	76,7075	5,48586
Information Technology Usage	106	57,00	75,00	72,0755	4,78828
Valid N (listwise)	106				

This table describes the results of descriptive statistics based on questionnaire data involving 106 respondents surveyed in June 2024, providing an overview of respondent characteristics and the main variables studied in the context of performance, accountability, governance, and information technology usage at Save The Children Indonesia. The analysis shows that the NGO Performance variable exhibits significant variation with a minimum value of 55 and a maximum of 80, with an average response of 75.4340 and a standard deviation of 6.83272. These results indicate challenges in program or policy implementation, yet also reflect some teams or departments' capability in achieving very good performance.

Meanwhile, the Accountability variable shows a range from a minimum of 56 to a maximum of 80, with an average response of 76.6698 and a standard deviation of 5.84681. These findings depict challenges in implementing accountability concepts within the organization. However, they also highlight success in applying effective accountability practices in some parts of Save The Children Indonesia, indicating

significant efforts to strengthen transparency and accountability in the organization's operations.

Next, the Governance variable ranges from a minimum of 57 to a maximum of 80, with an average response of 76.7075 and a standard deviation of 5.48586. Despite variation in governance principal implementation, the maximum value of 80 shows success in implementing effective governance in various aspects of the organization.

Lastly, the Information Technology Usage variable ranges from a minimum of 57 to a maximum of 75, with an average response of 72.0755 and a standard deviation of 4.78828. These results illustrate challenges in optimizing information technology usage, yet also indicate the organization's capability in leveraging technology to support effective operations.

This interpretation suggests that despite generally positive assessments of the studied variables, variations in perception and implementation underscore the importance of ongoing efforts to enhance consistency and effectiveness in accountability, governance, and information technology usage practices at Save The Children Indonesia.

4.2 Instrument of Research

4.2.1 Validity Tests

The validity of statement items was tested using validity tests. Validity tests determine whether these statement items can effectively explain the indicators (benchmarks) of the variables. When r (observed correlation or Pearson correlation) is higher than r -table (critical correlation), the item is considered valid. The formula to obtain the r -table is $df = n - 2$, where the sample size (n) used for validation was 106 respondents. Therefore, the critical r -table value used for comparison was 0.1909.

Table 2. Validity test of Performance

Item	R result	R table	Result
KINER.1	0,800	0,1909	Valid
KINER.2	0,883	0,1909	Valid
KINER.3	0,845	0,1909	Valid
KINER.4	0,869	0,1909	Valid
KINER.5	0,744	0,1909	Valid
KINER.6	0,794	0,1909	Valid
KINER.7	0,813	0,1909	Valid
KINER.8	0,793	0,1909	Valid
KINER.9	0,852	0,1909	Valid
KINER.10	0,811	0,1909	Valid
KINER.11	0,817	0,1909	Valid
KINER.12	0,814	0,1909	Valid
KINER.13	0,837	0,1909	Valid
KINER.14	0,817	0,1909	Valid
KINER.15	0,843	0,1909	Valid
KINER.16	0,861	0,1909	Valid

Source: Primary Data Processed, 2024

The statement items related to the Performance variable have an observed correlation (r) above the critical r -table value (0.1909). This indicates that the statement items for the Performance variable are valid and can effectively depict the benchmarks used within the Performance variable.

Table 3. Validity test of Accountability

Item	Rhitung	R Table	Keterangan
AKUN.1	0,838	0,1909	Valid
AKUN.2	0,852	0,1909	Valid
AKUN.3	0,823	0,1909	Valid
AKUN.4	0,798	0,1909	Valid
AKUN.5	0,774	0,1909	Valid
AKUN.6	0,789	0,1909	Valid
AKUN.7	0,874	0,1909	Valid
AKUN.8	0,874	0,1909	Valid
AKUN.9	0,886	0,1909	Valid
AKUN.10	0,832	0,1909	Valid
AKUN.11	0,827	0,1909	Valid
AKUN.12	0,782	0,1909	Valid
AKUN.13	0,850	0,1909	Valid
AKUN.14	0,756	0,1909	Valid
AKUN.15	0,781	0,1909	Valid
AKUN.16	0,828	0,1909	Valid

Source: Primary Data Processed, 2024

The statement items related to the Accountability variable have an observed correlation (r) above the critical r-table value (0.1909). This indicates that the statement items for the Accountability variable are valid and can effectively represent the benchmarks used within the Accountability variable.

Table 4. Validity test of Governance

Item	R Value	R Table	Result
TK.1	0,799	0,1909	Valid
TK.2	0,791	0,1909	Valid
TK.3	0,830	0,1909	Valid
TK.4	0,823	0,1909	Valid
TK.5	0,764	0,1909	Valid
TK.6	0,719	0,1909	Valid
TK.7	0,777	0,1909	Valid
TK.8	0,805	0,1909	Valid
TK.9	0,850	0,1909	Valid
TK.10	0,822	0,1909	Valid
TK.11	0,805	0,1909	Valid
TK.12	0,743	0,1909	Valid
TK.13	0,782	0,1909	Valid
TK.14	0,725	0,1909	Valid
TK.15	0,792	0,1909	Valid
TK.16	0,842	0,1909	Valid

Source: Primary Data Processed, 2024

The question items related to the Governance variable have an observed correlation (r) that exceeds the critical r-table value (0.1909), indicating the validity of these questions in measuring the Governance construct. This result illustrates that the questions align with the standards set for effectively measuring the variable. Therefore, it can be concluded

that the Governance variable is reliable in depicting the concept under investigation in this study.

Table 5. Validity Test IT Usage

Item	R Value	R Table	Remark
ITU.1	0,781	0,1909	Valid
ITU.2	0,838	0,1909	Valid
ITU.3	0,745	0,1909	Valid
ITU.4	0,691	0,1909	Valid
ITU.5	0,778	0,1909	Valid
ITU.6	0,679	0,1909	Valid
ITU.7	0,760	0,1909	Valid
ITU.8	0,812	0,1909	Valid
ITU.9	0,759	0,1909	Valid
ITU.10	0,826	0,1909	Valid
ITU.11	0,809	0,1909	Valid
ITU.12	0,828	0,1909	Valid
ITU.13	0,848	0,1909	Valid
ITU.14	0,796	0,1909	Valid
ITU.15	0,787	0,1909	Valid

Source: Primary Data Processed, 2024

The statement items related to the Information Technology Usage (ITU) variable have an observed correlation (r) that exceeds the critical r -table value (0.1909). This indicates that the statement items for the Information Technology Usage variable are valid and can effectively depict the criterion used within the variable.

4.2.2 Reliability Test

Cronbach's alpha (α) value indicates the reliability test measurement. If the α value is greater than 0.70, then all statement items within that variable can be considered reliable and can be used as research instruments. A variable is considered reliable when the Cronbach Alpha $>$ 0.70 (Ghozali, 2018).

Table 6. Reliability Test Result

Variable	Value	Criteria Cronbach's alpha	Result
Performance	0,968	$>$ 0,70	Reliable
Accountability	0,968	$>$ 0,70	Reliable
Governance	0,960	$>$ 0,70	Reliable
Information Technology Usage	0,952	$>$ 0,70	Reliable

Source: Primary Data Processed, 2024

The reliability test on the independent variables is shown in Table 4.7, where the reliability results indicate that the statement items for the Performance variable have a value of 0.968, Accountability has a value of 0.968, Governance has a value of 0.960, and Information Technology Usage reaches 0.952. These values exceed the Cronbach's alpha criterion of 0.70, indicating that the questionnaire items used are reliable.

4.3 Classical Assumption Test

4.3.1 Normality Test

This study uses the Kolmogorov-Smirnov test for one-sample to test the normality of residuals. According to Ghozali (2018), the criteria for normality based on the Asymp. Sig (2-tailed) value are as follows:

- 1) If Asymp. Sig (2-tailed) > 0.05, the data are normally distributed.
- 2) If Asymp. Sig (2-tailed) < 0.05, the data are not normally distributed.

Table 7. Normality Test Result

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		106
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,68597016
Most Extreme Differences	Absolute	,226
	Positive	,158
	Negative	-,226
Test Statistic		,226
Asymp. Sig. (2-tailed) ^c		<,201

Source: Primary Data Processed, 2024

Based on the Asymp. Significance (2-tailed) value of 0.200, which is greater than 0.05, the test statistic for the Kolmogorov-Smirnov test indicates that the data in this study are normally distributed. Therefore, the sample can be used as it adequately represents the population.

4.3.2 Multicollinearity Test

A well-fitted regression model exhibits no correlation among its variables. To detect the presence of multicollinearity in a regression model, one can examine the tolerance value and variance inflation factor (VIF). The commonly used cutoff values to indicate multicollinearity are a tolerance greater than 0.10 or a VIF less than 10.

Table 8. Multicollinearity Test Result

Model	Collinearity Statistics	
	Tolerance	VIF
1		
	(Constant)	
	Accountability	,285
	Governance	,272
	IT Usage	,235
		4,707
		4,978
		4,261

Source: Primary Data Processed, 2024

Based on Table 8 above, each variable has a VIF value less than 10 and a tolerance value above 0.10. This indicates the absence of multicollinearity issues in the regression model, thus meeting the regression analysis criteria.

4.2.3 Heteroskedasticity Test

Heteroskedasticity test using Glejser. The Glejser test results are compared with the significance criteria. If the resulting significance is greater than 0.05, it indicates that there is no heteroskedasticity between the independent and dependent variables.

Table 9. Heteroskedasticity Test Result

Variables	Significance	Result
Accountability	0,727	No heteroskedasticity occurred
Governance	0,282	No heteroskedasticity occurred
IT Usage	0,308	No heteroskedasticity occurred

Source: Primary Data Processed, 2024

The heteroskedasticity test in Table 9 indicates that each variable used in the study has a significance value greater than 0.05. This means that there are no issues of heteroskedasticity between each independent variable and the dependent variable.

4.4 Multiple Linear Regression Test

The multiple regression equation model is constructed from the coefficient table, which shows the values of variables influencing financial reporting quality. The results of the multiple regression analysis can be seen in the following table:

Table 10. Multiple Linear Regression Test Result

Model	B
1	(Constant)
	-4,964
	Accountability
	,965
	Governance
	,278
	IT Usage
	-,206

Source: Primary Data Processed, 2024

The multiple regression equation derived from the coefficient table of SPSS 29 is elaborated as follows:

$$\text{Performance} = -4.964 + 0.965 \text{Accountability} + 0.278 \text{Governance} - 0.206 \text{IT Usage} + e$$

Here's the explanation of the equation:

- 1) Constant (-4.964): This indicates that when all independent variables are assumed to have coefficients of 0, the financial reporting quality is estimated to be -4.964.
- 2) Coefficient for Accountability (0.965): A 1-point increase in the Accountability variable is associated with an estimated increase of 0.965 points in Performance.
- 3) Coefficient for Governance (0.278): A 1-point increase in the Governance variable is associated with an estimated increase of 0.278 points in Performance.
- 4) Coefficient for IT Usage (-0.206): A 1-point increase in the IT Usage variable is associated with an estimated decrease of 0.206 points in Performance.
- 5) These coefficients help interpret how each independent variable (Accountability, Governance, IT Usage) contributes to the predicted outcome (Performance) in the regression model.

4.5 Coefficient of Determination Test

Adjusted R-squared (Adjusted R2) essentially measures how well the model explains the variation in the dependent variable. The value of Adjusted R2 ranges from 0 to 1. A higher Adjusted R2 value closer to 1 indicates that the independent variables collectively provide almost all the information needed to predict the variation in the dependent variable.

Table 11. Coefficient of Determination Test Result

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,919a	,845	,841	2,72518

Source: Primary Data Processed, 2024

The Adjusted R-squared value before moderation is 0.841. This indicates that 84% of the variation in Performance can be predicted by Accountability, Governance, and Information Technology Usage. The remaining 16% is influenced by other variables not examined in this study.

4.6 Hypothesis Testing

4.6.1 F Test

F Test is necessary to determine the simultaneous influence of independent variables on the dependent variable and to assess the overall fit of the regression model. The model fit test aims to ascertain whether the model formulation is appropriate or fits well.

Table 12. F Test results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4144,522	3	1381,507	186,021	<,001b
	Residual	757,516	102	7,427		
	Total	4902,038	105			

Source: Primary Data Processed, 2024

It can be seen in Table 12 that the results of the F-test, indicated by the significance value or p-value of $0.0001 < 0.05$, suggest that the independent variables, namely Accountability, Governance, and Information Technology Usage, collectively influence Performance.

4.6.2 t Test

Testing the t-test is necessary to address the hypothesis of whether there is an influence of the independent variables on the dependent variable. The determination of influence is based on comparing the significance level. If the significance value is below 0.05, it can be concluded that the independent variable significantly affects the dependent variable, or in other words, the hypothesis is accepted.

Table 13. t Test results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4,964	4,054		-1,225	,224
	Accountability	,965	,156	,826	6,200	<,001
	Governance	,278	,181	,223	1,531	,129
	IT Usage	-,206	,115	-,145	-1,799	,075

Source: Primary Data Processed, 2024

For the variable Accountability, the t-statistic value is 6.200 with a significance level (p-value) of 0.001, which is less than 0.05. This indicates that Accountability positively influences NGO performance. The analysis supports hypothesis H1, suggesting that Accountability significantly affects organizational performance in NGOs, specifically at Save The Children Indonesia. The significant relationship suggests that higher levels of

Accountability lead to better performance, highlighting the importance of strong accountability practices such as transparent management and clear performance measurement in enhancing operational efficiency and effectiveness.

For the variable Governance, the t-statistic value is 1.531 with a significance level (p-value) of 0.129, which is above 0.05. This indicates that Governance does not significantly influence NGO performance. The analysis does not support hypothesis H2, suggesting that Governance does not have a significant direct impact on the performance achieved by Save The Children Indonesia. This finding underscores the need to revisit and possibly strengthen specific aspects of governance within the organization, as well as explore other factors that may have a more dominant influence on performance.

For the variable Information Technology Usage, the t-statistic value is -1.799 with a significance level (p-value) of 0.075, which is above 0.05. This suggests that Information Technology Usage does not significantly influence NGO performance. The analysis does not support hypothesis H3, indicating that there is no significant relationship between the use of information technology and the performance achieved by Save The Children Indonesia.

These findings highlight the nuanced relationships between accountability, governance, information technology usage, and organizational performance within the context of NGOs. While accountability shows a significant positive impact, governance and information technology usage did not demonstrate statistically significant effects in this study. This underscores the complexity of organizational dynamics and the need for tailored strategies to enhance various aspects of organizational management and performance.

The findings indicate that, although information technology (IT) is a crucial element in modern operations, this study did not find sufficient evidence to assert that IT usage has a significant direct impact on NGO performance. Several reasons may explain these findings:

- 1) Uneven Technology Adoption: Not all parts of the organization may have adopted information technology in the same manner or to the same extent, leading to variations in the effectiveness of IT usage.
- 2) Skills and Training: Staff members may possess varying skills and levels of understanding regarding how to effectively utilize information technology. Lack of training or technical support can influence how technology is used and its impact on performance.
- 3) Technology Infrastructure: The quality and accessibility of technology infrastructure across different operational areas of Save The Children Indonesia may vary, which can affect the efficiency and effectiveness of IT usage.

These factors highlight the complexity surrounding the integration and utilization of information technology within NGOs like Save The Children Indonesia. While IT can potentially enhance operational capabilities and organizational efficiency, its impact may be contingent upon factors such as uniform adoption across the organization, adequate skills training, and robust technological infrastructure. Addressing these factors can potentially optimize the benefits derived from information technology and improve overall organizational performance.

Although these results indicate that information technology (IT) usage did not have a significant impact on performance in this study, it remains crucial for organizations to continuously evaluate and optimize their use of IT. Information technology still serves as a critical tool for enhancing efficiency, communication, and data management within

organizations. Ensuring adequate training, improving technology infrastructure, and supporting technology adoption throughout the organization can help maximize the potential benefits of information technology.

5. Conclusion

Based on the findings of this study, the following conclusions can be drawn regarding the relationship between accountability, governance, information technology usage, and organizational performance within the non-governmental organization Save The Children Indonesia:

- 1) **Accountability:** Statistically, the research demonstrates that accountability has a significant positive influence on the performance of non-governmental organizations. High levels of accountability strengthen stakeholder trust, resource management effectiveness, and ultimately the overall performance of the organization in achieving its mission and vision. Investing in enhancing accountability levels can significantly contribute to improving organizational effectiveness.
- 2) **Governance:** The study results indicate that governance does not have a significant impact on the performance of non-governmental organizations within the context of Save The Children Indonesia. Other factors may be more dominant in influencing organizational performance, such as program strategies or external conditions.
- 3) **Information Technology Usage:** Findings suggest that information technology usage does not significantly positively impact the performance of non-governmental organizations. Nevertheless, information technology remains crucial for modernizing operations and enhancing organizational transparency.

These conclusions underscore the importance of prioritizing accountability practices within non-governmental organizations to enhance their effectiveness. While governance and information technology may not show significant direct impacts in this study, ongoing evaluation and enhancement of these aspects can still contribute to organizational resilience and operational efficiency over the long term.

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