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Information Technology Utilization and Internal Control on Government Agency Performance: The Moderating Role of Organizational Commitment

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Abstract

This study aims to examine the effects of information technology utilization and internal control on government agency performance and to analyze the moderating role of organizational commitment. This study employed a quantitative approach using an explanatory survey method involving 52 employees. Data were analyzed using WarpPLS to examine the direct and moderating relationships among the research variables. The results indicate that information technology utilization has a significant effect on government agency performance, with a coefficient of 0.250 and a p-value of 0.026. Internal control also has a significant effect on government agency performance, with a coefficient of 0.362 and a p-value of 0.002. Furthermore, organizational commitment significantly moderates the relationship between information technology utilization and performance, with a coefficient of 0.319 and a p-value of 0.006. However, organizational commitment does not moderate the relationship between internal control and performance, as indicated by a coefficient of -0.046 and a p-value of 0.369. The model explains 48.7% of the variation in government agency performance, as indicated by the R-square value of 0.487. These findings emphasize the importance of strengthening technological capability, internal control systems, and organizational commitment to improve public sector performance.

Keywords

Government Agency Performance, Information Technology Utilization, Internal Control, Organizational Commitment, Public Sector.

1. Introduction

In line with the era of reform and bureaucratic modernization, the Indonesian government continues to reform public administration to make it more transparent, accountable, and results-oriented. This commitment is reflected in Presidential Instruction (Inpres) Number 7 of 1999 on the Performance Accountability of Government Agencies, Law Number 17 of 2003 on State Finance, Law Number 1 of 2004 on the State Treasury, Law Number 15 of 2004 on State Financial Audits and Accountability, and Law Number 33 of 2004 on Financial Balancing Between the Central and Regional Governments. More recently, Law Number 1 of 2024 amending the ITE Law and Regulation of the Minister of State Apparatus and Bureaucratic Reform Number 22 of 2024 on Organizational Performance Evaluation further demonstrate the government's commitment to technology-based management and accountability. These regulations support the development of efficient, effective, and corruption, collusion, and nepotism-free governance.

This situation encourages public sector organizations, including Regional Revenue Agencies (Bapenda), to improve governance and public services while contributing to increased Local Own-Source Revenue (*Pendapatan Asli Daerah*/PAD). Accordingly, government performance measurement is no longer limited to administrative completeness but emphasizes effectiveness, efficiency, and accountability in managing public resources through the value-for-money concept, which consists of economy, efficiency, and effectiveness. Anggraeni et al. (2023) found that applying value for money to the Government Performance Accountability Report (*Laporan Kinerja Instansi Pemerintah*/LKjIP) at Bappeda Bali Province improved budget management and produced more transparent and efficient performance outcomes.

Achieving these outcomes requires organizational management supported by information technology utilization and strong internal control. Information technology, including the Regional Government Information System (*Sistem Informasi Pemerintahan Daerah*/SIPD), has become an important instrument for improving the effectiveness, efficiency, transparency, and accountability of local financial management. Fitriani and Solikhin (2025) found that SIPD significantly affected local financial management and the quality of Local Government Financial Reports, while Firdaus and Cholikh (2024) showed that SIPD improved financial data management and administrative efficiency in Bekasi City. Hendra and Pradana (2023) similarly reported that SIPD implementation in local budgeting increased transparency and accelerated financial reporting. Thus, information technology utilization can strengthen government performance through faster processes, better data management, transparency, and more effective decision-making.

Internal control also plays a central role in ensuring organizational performance. Internal control provides reasonable assurance regarding operational effectiveness, reliable financial reporting, asset protection, and compliance with laws (COSO, 2013). Government Regulation No. 60 of 2008 on the Government Internal Control System (*Sistem Pengendalian Intern Pemerintah*/SPIP) establishes internal control as a continuous process involving all organizational elements to achieve objectives systematically and accountably. Hardani et al. (2025) found that effective internal control positively and significantly improves public sector organizational performance, while Sari et al. (2025) emphasized that information technology strengthens internal control through faster reporting, broader information access, and greater accountability. These findings indicate that information technology utilization and internal control are closely related to government agency performance.

However, government agency performance remains suboptimal despite bureaucratic modernization and digitalization through systems such as SIPD.

Challenges include inadequate system integration, limited human resource competencies, weak internal oversight, and low transparency in regional financial reporting. Pemerintahan Kota Palu (2024) reported that more than 45% of local governments remained in the “adequate” category of the Government Agency Performance Accountability Index (*Akuntabilitas Kinerja Instansi Pemerintah/ AKIP*). This indicates that technology adoption alone does not necessarily guarantee optimal performance. Similar concerns arise in internal control when audit findings are not followed by adequate corrective actions, leaving efficiency gaps unresolved.

Previous studies have generally examined information technology, internal control, or organizational performance separately. Although Fitriani and Solikhin (2025) demonstrated the contribution of information technology to work processes, data accuracy, and reporting timeliness, limited research simultaneously examines information technology utilization and internal control in Bapenda, particularly in relation to substantive performance based on economy, efficiency, and effectiveness. This study addresses this gap by examining both factors simultaneously in the context of Bapenda and its role in increasing PAD. Therefore, this study aims to analyze the effect of information technology utilization and internal control on government agency performance at Bapenda. The study is expected to contribute practical insights for strengthening transparent, accountable, and performance-oriented public sector management.

2. Literature Review and Hypothesis Development

2.1. The Effect of Information Technology Utilization

Attribution theory developed by Heider (1958) explains how individuals interpret the causes of behavior based on internal factors, such as motivation, ability, and attitudes, as well as external factors, such as environmental conditions and organizational policies. Safira et al. (2023) emphasize that leadership communication influences how organizational members attribute performance outcomes to internal or external factors. In the context of government organizations, information technology utilization represents an external organizational factor that can influence employee behavior and organizational outcomes. Information technology utilization refers to the use of hardware, software, and network systems to collect, process, store, and disseminate information for decision-making. According to Wicaksono et al. (2023), information technology is an important element in modern governance because it improves the efficiency, effectiveness, and sustainability of public services. Mansyur et al. (2025) further explain that digital technology accelerates administrative processes, improves service quality, and increases public satisfaction.

The utilization of information technology in government agencies through managerial information systems, e-government, and digital public services enables faster, more accurate, and transparent information flows. Yungkul (2025) found that digital-based public administration systems accelerate service processes, reduce bureaucracy, and improve public service accessibility. At the Bapenda, information technology utilization supports local tax collection through e-billing, e-filing, and monitoring dashboard systems, while Cahyati (2023) confirms that online public service innovations improve service quality. Furthermore, Nadila et al. (2021) and Mina et al. (2026) explain that government agency performance is reflected through accountability, program implementation, and the effective utilization of public resources. Therefore, effective information technology utilization is expected to strengthen government agency performance.

H1: Information technology has a positive and significant impact on government agency performance.

2.2. The Effect of Internal Control

Internal control is a series of policies, procedures, and monitoring mechanisms designed to provide reasonable assurance that organizational objectives can be achieved effectively and efficiently. Based on Government Regulation of the Republic of Indonesia Number 60 of 2008, the government's internal control system includes audit, review, evaluation, monitoring, and supervision activities to support the achievement of organizational objectives and prevent irregularities, abuse of authority, waste, and misuse of public resources. According to Handayani et al. (2020), the government internal control system, information technology utilization, and organizational commitment individually and collectively have a positive and significant effect on government agency performance accountability. Effective internal control strengthens information reliability, transparency, compliance with regulations, and operational accountability.

The implementation of effective internal control is an important foundation for improving government agency performance. Utama (2020) found that internal control systems have a positive and significant effect on the performance of government agencies, indicating that proper control mechanisms improve administrative accuracy and support the achievement of organizational goals. Furthermore, Kharisma and Rahma (2023) explain that internal control systems integrated with employee competencies influence the performance accountability of local government agencies. Therefore, in the context of the Bapenda, strong internal control ensures that operational processes, local tax management, and reporting activities are conducted effectively, transparently, and in accordance with applicable regulations.

H2: Internal control has a positive and significant effect on government agency performance.

2.3. The Effect of Organizational Commitment as a Moderator

Organizational commitment refers to employees' psychological attachment, loyalty, and willingness to support organizational goals, values, and sustainability. Nugroho (2024) found that organizational commitment significantly influences employee performance in government agencies, indicating that committed employees are more likely to comply with organizational standards, maintain discipline, and contribute to institutional objectives. In the context of information technology utilization, organizational commitment determines whether technology is implemented effectively because committed employees tend to use technological systems consistently to support organizational processes and performance. Satriawan and Dewi (2020) found that organizational commitment strengthens internal control effectiveness and supports financial reporting quality, although IT utilization does not always significantly affect financial statement quality. Rohmat et al. (2023) further found that information technology utilization and organizational commitment positively and significantly affect employee performance, while Yuditiya et al. (2023) demonstrated that IT utilization and internal control supported by organizational commitment significantly influence government financial reporting quality. Thus, organizational commitment can strengthen the influence of information technology utilization by encouraging employees to use digital systems effectively, consistently, and responsibly.

Organizational commitment also strengthens the implementation of internal control because effective control depends on employees' willingness to comply with established policies and procedures. Nurhayati (2022) explains that organizational commitment reinforces internal control implementation because highly committed employees demonstrate greater responsibility, consistency, and accountability. Valentini et al. (2024) similarly show that organizational commitment enhances the

effectiveness of internal audits, segregation of duties, and oversight mechanisms. Without commitment, internal control may become merely formal and fail to improve performance. In Bapenda, employee commitment therefore supports effective oversight and reporting in local tax management. Accordingly, organizational commitment is expected to moderate the effects of information technology utilization and internal control on government agency performance by strengthening the effective, consistent, and responsible implementation of both factors.

H3: Organizational commitment moderates the effect of information technology utilization on government agency performance.

H4: Organizational commitment moderates the influence of internal controls on government agency performance.

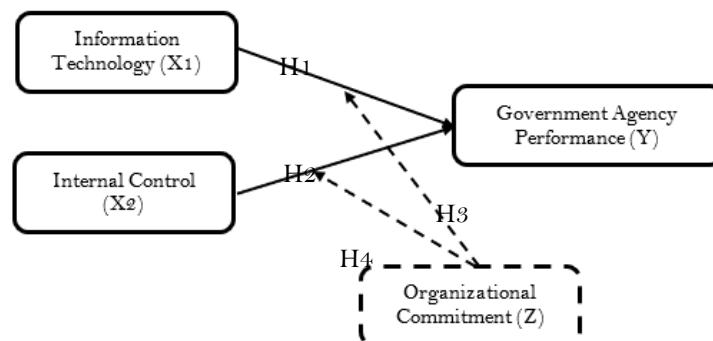


Figure 1. Conceptual Framework

The conceptual framework illustrates the relationship between the independent variables, information technology utilization (X1) and internal control (X2) and the dependent variable, government agency performance (Y), alongside the moderating role of organizational commitment (Z). As shown in Figure 1, hypotheses 1 (H1) and 2 (H2) posit the direct effects of information technology utilization and internal control on government agency performance, respectively. Furthermore, hypotheses 3 (H3) and 4 (H4) examine whether organizational commitment serves as a moderating variable that strengthens or weakens the effects of information technology utilization and internal control on government agency performance.

3. Methods

This study employs a quantitative approach using an explanatory survey method to test and explain the relationships among information technology utilization, internal control, organizational commitment, and government agency performance. The explanatory survey method is appropriate because it enables the objective measurement of respondents' perceptions and the examination of relationships among variables using a statistical approach based on structural equation modeling. According to Sugiyono (2019), quantitative research is used to test hypotheses and explain relationships among variables using numerical data. The study was conducted at the Palu City Regional Revenue Agency in October 2025, with a population consisting of structural and functional employees involved in regional revenue management.

The research sample was determined using purposive sampling, a technique for selecting respondents based on specific criteria, including a minimum of two years of service and direct involvement in the use of the regional revenue information system. This technique was selected to identify respondents who understand the relevant work processes and have experience related to the research variables.

According to Sugiyono (2019), purposive sampling allows researchers to select respondents who meet specific research requirements. A total of 52 respondents were included in the analysis using WarpPLS, consistent with the recommendation by Hair et al. (2012) that PLS-SEM can accommodate relatively small samples based on the “10 times rule.”

The research instrument consisted of a closed-ended questionnaire using a five-point Likert scale (1 = strongly disagree to 5 = strongly agree). The indicators were developed based on relevant theories and previous research. Before the main survey, the questionnaire was pilot-tested with 10 respondents outside the main sample to assess the clarity and suitability of the instrument. Indicator validity was assessed using outer loadings and Average Variance Extracted (AVE), with a minimum loading of 0.50 and AVE of 0.50 (Ghozali, 2018).

The pre-analysis stage included checking data completeness, detecting outliers using standardized residuals, and assessing multicollinearity using VIF values in WarpPLS. The main analysis was conducted using WarpPLS, including measurement model (outer model) and structural model (inner model) assessment, followed by hypothesis testing. The moderating effect of organizational commitment was examined through interaction effect analysis to determine whether organizational commitment strengthens or weakens the relationships between information technology utilization and internal control and government agency performance.

4. Results

Before testing the structural model, this study first evaluates the measurement model to ensure that all constructs meet the required validity and reliability criteria. The assessment of the outer model is conducted through convergent validity. Convergent validity is evaluated based on factor loadings and AVE. These tests ensure that the indicators used in this study appropriately represent each latent variable before further hypothesis testing is performed.

Table 1. Results of Convergent Validity and Reliability Tests

Variable	Indicator	Factor Loadings	AVE	Description
Information Technology	X1.1	0.687	0.762	Valid
	X1.2	0.815		Valid
	X1.3	0.843		Valid
	X1.4	0.743		Valid
	X1.5	0.879		Valid
	X1.6	0.682		Valid
	X1.7	0.650		Valid
	X1.8	0.764		Valid
Internal Control	X2.1	0.796	0.712	Valid
	X2.2	0.669		Valid
	X2.3	0.711		Valid
	X2.4	0.719		Valid
	X2.5	0.774		Valid
	X2.6	0.750		Valid
	X2.7	0.617		Valid
	X2.8	0.796		Valid
	X2.9	0.787		Valid
	X2.10	0.564		Valid
	X2.11	0.614		Valid
	X2.12	0.699		Valid

Variable	Indicator	Factor Loadings	AVE	Description
Government Agency Performance	Y.1	0.803	0.742	Valid
	Y.2	0.776		Valid
	Y.3	0.682		Valid
	Y.4	0.734		Valid
	Y.5	0.629		Valid
	Y.6	0.812		Valid
Commitment Organization	Z.1	0.612	0.673	Valid
	Z.2	0.729		Valid
	Z.3	0.653		Valid
	Z.4	0.516		Valid
	Z.5	0.787		Valid
	Z.6	0.705		Valid

Table 1 presents the results of the convergent validity test for each construct in the measurement model. The results show that all indicators have factor loading values within the acceptable range, indicating that each indicator adequately represents its respective construct. The information technology utilization construct consists of eight indicators, with factor loading values ranging from 0.650 to 0.879 and an AVE value of 0.762. The internal control construct has factor loading values ranging from 0.564 to 0.796 and an AVE value of 0.712. The government agency performance construct shows factor loading values ranging from 0.629 to 0.812 and an AVE value of 0.742. Meanwhile, the organizational commitment construct has factor loading values ranging from 0.516 to 0.787 and an AVE value of 0.673. All constructs have AVE values above the recommended threshold of 0.50, indicating that the measurement model satisfies the criterion for convergent validity.

According to Sholihin and Ratmono (2021), convergent validity in SEM-PLS can be assessed using factor loadings and AVE. An AVE value of at least 0.50 indicates that a construct explains more than half of the variance of its indicators and therefore meets the criterion for convergent validity. Factor loadings are also used to assess the extent to which each indicator represents its construct. Indicators with loading values above 0.70 are generally considered satisfactory, while values between 0.40 and 0.70 may still be retained when supported by the overall measurement model. Based on these criteria, all indicators in this study meet the requirements for convergent validity.

Table 2. R-Square and Q-Square Tests

Variable		R-Square	Adjusted R-Square	Q-Square
Government Agency Performance	Agency	0.487	0.443	0.497

Based on the R-Square, Adjusted R-Square, and Q-Square values presented in Table 2, the government agency performance construct has an R-Square value of 0.487 and an Adjusted R-Square value of 0.443. This indicates that information technology utilization and internal control, together with the moderating role of organizational commitment, explain approximately 44.3% of the variation in government agency performance based on the adjusted R-Square value. The remaining 55.7% is explained by other factors outside the research model. The R-Square value of 0.487 indicates a moderate level of explanatory power, showing that the structural model provides a meaningful explanation of government agency performance.

Furthermore, the Q-Square value of 0.497 indicates that the structural model has predictive relevance. A Q-Square value greater than zero indicates that the model

has predictive relevance for the endogenous construct. Therefore, the value of 0.497 demonstrates that the model has adequate predictive capability in explaining government agency performance. The R-Square, Adjusted R-Square, and Q-Square values indicate that the structural model has moderate explanatory power and adequate predictive relevance.

Table 3. Goodness of Fit for the Inner Model

Model Fit and Quality Indices	Fit Criteria	Analysis Results	Notes
Average path coefficient (APC)	P-value < 0.05	0.015	Accepted
Average block VIF (AVIF)	Acceptable if ≤ 5 , ideally ≤ 3.3	2.763	Accepted
Average full collinearity VIF (AFVIF)	Acceptable if ≤ 5 , ideally ≤ 3.3	1.826	Acceptable
Tenenhous GoF (GoF)	Small ≥ 0.10 , Medium ≥ 0.25 , Large ≥ 0.36	0.576	Large

Table 3 presents the goodness-of-fit results for the inner model. The APC has a value of 0.015 with a p-value below 0.05, indicating that the average path coefficient in the model is statistically significant and meets the specified fit criterion. The AVIF value of 2.763 is below the maximum acceptable threshold of 5 and within the ideal criterion of 3.3. Similarly, the AFVIF value of 1.826 is below 5 and within the ideal threshold of 3.3. These results indicate that the model does not show problematic multicollinearity. Furthermore, the Tenenhaus Goodness of Fit (GoF) value is 0.576, which exceeds the threshold of 0.36 and is therefore categorized as large. This indicates that the model demonstrates a good overall fit. Thus, the APC, AVIF, AFVIF, and GoF results meet the specified criteria, indicating that the structural model has an adequate model fit and can be used to examine the relationships among information technology utilization, internal control, organizational commitment, and government agency performance.

Table 4. Hypothesis Test Results

Hypothesis Testing	Coefficients	P-Value	Description
Information Technology → Government Agency Performance	0.250	0.026	Accepted
Internal Control → Government Agency Performance	0.362	0.002	Accepted
Organizational Commitment*Information Technology → Government Agency Performance	0.319	0.006	Accepted
Organizational Commitment*Internal Control → Government Agency Performance	-0.046	0.369	Rejected

Based on the hypothesis testing results presented in Table 4, information technology utilization has a positive and significant effect on government agency performance, with a path coefficient of 0.250 and a p-value of 0.026. This finding indicates that greater utilization of information technology is associated with improved government agency performance. Therefore, H1 is accepted. Internal control also has a positive and significant effect on government agency performance, as indicated by a path coefficient of 0.362 and a p-value of 0.002. This result indicates that stronger internal control is associated with higher government agency performance. Therefore, H2 is accepted.

The moderation results show that organizational commitment significantly moderates the relationship between information technology utilization and government agency performance, with a positive interaction coefficient of 0.319 and a p-value of 0.006. The positive coefficient indicates that organizational commitment strengthens the positive relationship between information technology utilization and government agency performance. Therefore, H3 is accepted. In contrast, the interaction between organizational commitment and internal control has a negative coefficient of -0.046 with a p-value of 0.369. Since the p-value exceeds 0.05, the moderating effect is not statistically significant. Thus, organizational commitment does not significantly moderate the relationship between internal control and government agency performance, and H4 is rejected.

5. Discussion

The research results show that information technology utilization has a significant effect on government agency performance. This indicates that the appropriate use of technology can improve the efficiency, accuracy, and speed of work processes, thereby enhancing service quality. Technology helps accelerate the flow of information, facilitate data processing, and strengthen coordination among work units. Thus, the more optimally technology is utilized, the more government agency performance improves in carrying out public service functions. Previous research by Susanto et al. (2023) and Yungkul (2025) also confirms that information technology utilization makes a significant contribution to improving the performance of public sector organizations. The findings indicate that the use of digital systems promotes transparency, accelerates service delivery, and improves the accuracy of decision-making. The results of this study are consistent with these findings, thereby strengthening the evidence that information technology is a key factor in improving government agency performance.

The research findings also show that internal control has a significant effect on government agency performance. Strong oversight mechanisms, adherence to procedures, and consistent evaluations play an important role in ensuring that work processes remain compliant with applicable regulations. Effective internal control can minimize the potential for errors and ensure that operational activities are properly directed. Consequently, program implementation becomes more effective, leading to improved overall government agency performance. These results are reinforced by research conducted by Utama (2020), which found that the quality of internal control is a key determinant of the effectiveness of government task implementation. The study emphasizes that structured internal control can improve accountability, reduce the risk of irregularities, and ensure that organizational activities are conducted in accordance with applicable standards. These findings support the results of the present study and demonstrate consistency across studies.

The research demonstrates that organizational commitment strengthens the relationship between information technology utilization and government agency performance. Employees with high organizational commitment tend to be more open to innovation, more disciplined in using technology, and more focused on achieving organizational goals. These conditions optimize the benefits of information technology utilization. Thus, organizational commitment is a critical factor in maximizing the positive impact of technology utilization on government agency performance. Research by Rohmat et al. (2023) supports these findings, as both studies indicate that organizational commitment can enhance the effectiveness of technology implementation in the public sector. They found that employees with high loyalty and commitment to the organization demonstrate more consistent and productive use of technology. These findings reinforce the evidence that organizational commitment plays a vital role in maximizing the impact of technology utilization on performance.

The research results show that organizational commitment does not moderate the effect of internal control on government agency performance. This finding indicates that the effectiveness of internal control is determined more by the organization's formal systems, procedures, and structures than by the level of employee commitment. Without strong and consistent control mechanisms, individual commitment is insufficient to significantly improve performance. In other words, the success of internal control depends more on the quality of the systems implemented than on the level of organizational commitment. Similar findings are described in a study conducted by Fuliantira (2022), whose results show that the quality of human resources and organizational commitment do not have a significant effect on performance accountability. Both studies found that employee commitment is unable to strengthen or weaken the relationship between internal control and performance, as structural factors are more dominant. This reinforces the findings of the present study that organizational commitment does not act as a moderator in this relationship.

6. Conclusion

This study concludes that information technology utilization and internal control have positive and significant effects on government agency performance. Furthermore, organizational commitment significantly strengthens the relationship between information technology utilization and government agency performance. However, organizational commitment does not significantly moderate the relationship between internal control and government agency performance, indicating that the effectiveness of internal control is more closely associated with the strength of formal systems and procedures than with individual commitment. These findings imply that government agencies should improve the quality and integration of information technology systems, provide adequate infrastructure, and conduct continuous employee training to maximize technology utilization. Internal control should also be strengthened through clear standard operating procedures, effective oversight mechanisms, and consistent compliance with applicable regulations. In addition, supportive leadership, open internal communication, and performance-based recognition can help foster organizational commitment and maximize the benefits of information technology utilization. Developing these aspects simultaneously can support more effective, accountable, and adaptive government agency performance.

This study has several limitations. First, the research was conducted at a single government agency, namely the Palu City Regional Revenue Agency, with a relatively limited sample of 52 respondents, which may limit the generalizability of the findings to other government institutions. Second, the study focused only on information technology utilization, internal control, and organizational commitment, while other factors may also influence government agency performance. Future research is therefore encouraged to involve larger samples and multiple government agencies across different regions to improve the generalizability of the findings. Further studies may also incorporate other relevant organizational and institutional factors, such as leadership, employee competence, organizational culture, or digital capability, to provide a more comprehensive understanding of the determinants of government agency performance.

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