The Mediating Effect of Accountability on the Relationship between Job Satisfaction and Apparatus Performance with Organizational Commitment as a Moderating Variable: Evidence from the Government of Tanjung Balai

Irmalinda Siahaan[1], Zulaidar[2], Verawaty Simarmata[3]

[1]Medan Selayang District Office, Medan City, North Sumatra

[2,3]Medan City Government, Regional Research, and Innovation Agency

ABSTRACT: This study aims to analyse job satisfaction's influence on government apparatuses' performance in the Tanjung Balai City Government, considering accountability as a mediating variable and organizational commitment as a moderating variable. Against the backdrop of challenges, the Tanjung Balai City Government faces through 2025, this research focuses on enhancing public service quality and public welfare. The study employs a quantitative approach with a survey design. The research sample, selected through purposive sampling, consists of 130 structural officials of the Tanjung Balai City regional government involved in budget preparation processes. The findings are expected to provide strategic recommendations for improving performance through better human resource management policies, accountability practices, and organizational commitment initiatives. Furthermore, this study aims to offer insights into the impact of job satisfaction on apparatus performance and the mediating role of accountability in enhancing performance effectiveness.

KEYWORDS: Job Satisfaction, Apparatus Performance, Accountability, Organizational Commitment, Tanjung Balai City Government

INTRODUCTION

The Tanjung Balai City Government faces several significant challenges until 2025, affecting the quality of public services and community welfare. Ciborra & Navarra, (2005) these challenges include external issues, such as high poverty rates, inadequate infrastructure, public health, and internal problems directly related to government apparatus performance. As the front line in implementing government, the apparatus has a strategic role in overcoming these various problems (Considine, 2002). However, the apparatus's low performance is often the main obstacle in the efforts of local governments to achieve development targets until 2025 (Balpan & Patlasov, 2022; Rafique et al., 2023). One of the fundamental problems that affect the performance of the apparatus is low job satisfaction (Iaffaldano & Muchinsky, 1985). This factor is relevant considering that the work environment in Tanjung Balai City often does not support the optimization of the potential of the apparatus ("Waste Infrastructure Planning in Tanjung Balai City," 2024). Bureaucratic procedures that are still convoluted, lack of incentives, and lack of competency training are the main reasons the apparatus feels dissatisfied with their work. Doussard, (2013) This dissatisfaction directly impacts low work motivation, reducing their ability to respond to

challenges such as delayed river normalization or substandard health services.

Accountability is a mediating variable bridging the relationship between job satisfaction and apparatus performance (Vandenabeele, 2009). In the context of Tanjung Balai City, weak accountability is still a serious problem, as reflected in budget management and the implementation of government programs that are not transparent (Sitorus, 2023). Baptiste et al., (2022) apparatus with high accountability is expected to carry out their duties more responsibly and professionally so that they can positively impact the resolution of regional priority issues until 2025. Therefore, strengthening the accountability system through internal and external supervision is a strategic step that must be taken immediately (Schillemans, 2008). In addition, organizational commitment as a moderation variable plays a vital role in strengthening the relationship between job satisfaction, accountability, and apparatus performance (Huey Yiing & Zaman Bin Ahmad, 2009). Until 2025, local governments must encourage the apparatus to have a stronger emotional attachment to the organization's vision and mission (Mejía Restrepo & Nunez, 2025). Halachmi & Greiling, (2013) in the context of challenges such as increasing demands for public services and public pressure on transparency, high organizational commitment will ensure that the apparatus

continues to work with dedication despite limited resources. Hoch, (2013) this increased commitment can be achieved by developing a work culture that supports collaboration, innovation, and integrity. By understanding the relationship between job satisfaction, accountability, and organizational commitment to the performance of the apparatus, the Tanjung Balai City Government is expected to be able to formulate effective strategies to improve the quality of public services. Until 2025, focusing on improving the performance of the apparatus is the key to the success of local governments in answering development challenges and meeting community expectations (Maj-Wasniowska & Jedynak, 2020). This study aims to analyse the factors that affect the performance of the government apparatus in Tanjung Balai City, focusing on job satisfaction, accountability, and organizational commitment. This study aims to identify how job satisfaction affects apparatus performance and explore the role of accountability as a mediating variable that can increase performance effectiveness. In addition, this study also aims to examine the role of organizational commitment as a moderation variable that strengthens the relationship between job satisfaction and apparatus performance. The results of the study are expected to provide strategic recommendations for the Tanjung Balai City government in improving the performance of the apparatus through better policies related to human resource management, accountability, and organizational commitment.

LITERATURE REVIEW
Public Service Motivation Theory
The Public Service Motivation theory was introduced by James L. Perry and Lois R. Wise in 1990 in their article "The Motivational Bases of Public Service" (Perry & Wise, 1990). This theory emerged to explain the motivation of individuals working in the public sector, which differs from the private sector because of its orientation towards community service and public interest (Witesman & Walters, 2014). Perry and Wise define Public Service Motivation as "an altruistic orientation to serve the public interest," where this motivation is often driven by the desire to create a positive social impact, not just material gain (O'Leary, 2019). Perry (1996) then developed four main dimensions of Public Service Motivation: Attraction to policy-making, Commitment to Public Interest, Compassion, and Self-Sacrifice (Zhang et al., 2022). Wright, (2001) public Service Motivation theory continues to develop into an essential framework for understanding the behaviour of public sector officials. Research shows that individuals with high levels of Public Service Motivation tend to have better performance, higher job satisfaction, and strong organizational commitment (Camilleri & Van Der Heijden, 2007). In a global context, Kim et al. (2013) expanded the measurement of Public Service Motivation to be relevant across cultures, revealing

that organizational values and public perceptions of the public sector influence Public Service Motivation (Bradley E. Wright et al., 2013). Hill & Plimmer, (2024) in the modern era, PSM is increasingly relevant for improving accountability, job satisfaction, and bureaucratic reform in the face of challenges such as declining public trust in government and slow bureaucracy.

Hypothesis Deployment
Job satisfaction is a positive emotional state that arises from an individual's assessment of their work, including aspects such as the work environment, rewards, relationships between employees, and opportunities for self-development (Gilmeanu, 2015). In the government sector, job satisfaction plays a vital role because it is directly related to the motivation of employees to provide quality services to the community (Ellickson & Logsdon, 2002). Locke & Latham, (1990) apparatus who are satisfied with their work tend to have a strong work spirit, dedication to their duties, and a proactive attitude when completing their responsibilities. Katebi et al., (2022) various studies support that job satisfaction has a positive effect on performance. Saari & Judge, (2004) satisfied employees tend to have better productivity, are better able to meet organizational targets, and show a professional attitude at work. On the other hand, dissatisfaction can lower morale, increase absenteeism, and negatively impact the quality of public services (Sheikha & Younis, 2006). In the context of government, high job satisfaction can improve the effectiveness of the apparatus in carrying out bureaucratic functions, strengthen integrity in decision-making, and increase public trust in government services (Chien & Thanh, 2022). Therefore, creating a supportive work environment and providing fair rewards is a strategic step to increase job satisfaction and performance (Brunges & Foley-Brinza, 2014), the following hypotheses were developed:

H1. *Job satisfaction positively effects on performance of government apparatus*

Accountability refers to the obligation of individuals or organizations to be accountable for their actions and work results to stakeholders (Swift, 2001). According A. Halachmi & Greiling, (2013) In the context of government officials, accountability includes transparency, integrity, and commitment to delivering results that meet expected standards. Vandenabeele, (2009) as a mediating variable, accountability is a mechanism that bridges the influence of job satisfaction on officials' performance. In other words, high job satisfaction can encourage officials to be more responsible, ultimately improving their performance (Wen et al., 2020). Akinwale & George, (2020) when officials are satisfied with their jobs due to a conducive work environment, adequate rewards, or good working relationships they are more likely to demonstrate responsible work behaviour. This accountability is reflected in the timely

completion of tasks, compliance with rules, and willingness to accept the consequences of decisions made (Lerner & Tetlock, 1999). Research shows that high accountability can improve the quality of work and public trust in officials. Moynihan & Pandey, (2007) in this regard, job satisfaction drives increased accountability, and accountability is a key factor influencing the performance of government officials, we hypothesize the following:

H2. Job satisfaction positively effects on accountability

Accountability is the ability and obligation of government officials to be responsible for every decision, action, and result achieved in carrying out their duties (Mulgan, 2000). Almquist et al., (2013) In the public sector, accountability includes transparency, integrity, and compliance with regulations, which are essential foundations for the apparatus to serve the community effectively. When the level of accountability is high, the apparatus is more likely to carry out its duties with full responsibility, ensuring that the work results meet the set standards and strengthen public trust in the government (Bovens et al., 2008). Research has widely supported the positive relationship between accountability and apparatus performance (Sanderson, 2001). Merchant & Otley, (2006) accountability encourages the apparatus to work more organized, disciplined and focused on achieving organizational targets. This not only improves efficiency but also the quality of services provided. Conversely, low accountability can lead to inefficiencies, abuse of authority, and decreased public trust (Rose-Ackerman & Truex, 2012). In the context of government apparatus, such as in Tanjung Balai City, increasing accountability can be a key strategy to improve performance and public service quality.

H3. Accountability positively affect on performance of government apparatus

Job satisfaction is an essential factor that affects the performance of government apparatus. When the apparatus is satisfied with aspects of their work, such as awards, employment relationships, and the work environment, they tend to be more motivated to work effectively and efficiently (Memon et al., 2023). Lanin & Hermanto, (2019) job satisfaction also impacts the commitment and loyalty of the apparatus to the organization, which contributes to improving the quality of public services. In the context of government, job satisfaction can encourage the apparatus to provide more responsive and innovative services to the community (Nor et al., 2022). Nofianti & Suseno, (2014) accountability plays a

role in strengthening the relationship between job satisfaction and the performance of government apparatus. Messner, (2009) accountability reflects the obligation of the apparatus to act transparently, honestly, and responsibly in carrying out their duties. Lewis & Gilman, (2005) when officials are satisfied with their jobs, they are more responsible for the results of their work, ensuring that every decision and action meets ethical and professional standards. This high accountability then impacts improving performance in terms of work effectiveness and public trust in government services (Yang & Holzer, 2006). Thus, the synergistic relationship between job satisfaction, accountability, and apparatus performance is the key to success in improving public services, and the following hypotheses were proposed:

H4. Accountability mediates the relationship between job satisfaction and government apparatus performance

Organizational commitment refers to the extent to which an individual feels committed and dedicated to the organization's goals and values (Finegan, 2000). Top et al., (2015) in the context of government, organizational commitment is significant because highly committed civil servants tend to be more focused on achieving the organization's mission and demonstrating loyalty to their work. Lizote et al., (2017) when civil servants feel satisfied with their work, whether regarding rewards, work relationships, or work environment, their commitment to the organization tends to increase. This commitment strengthens the relationship between job satisfaction and performance because committed civil servants strive to provide optimal work results and carry out tasks with high dedication (Valaei & Rezaei, 2016). Previous research has shown that organizational commitment reinforces the relationship between job satisfaction and performance. Civil servants who are satisfied with their work are more likely to feel more committed to the organization, leading to increased motivation and better performance (Lo et al., 2024). This commitment also encourages civil servants to remain productive despite challenges and plays a role in maintaining consistent public service quality. In the context of government in Tanjung Balai City, strong organizational commitment can increase efficiency, effectiveness, and quality of service to the community, along with increased civil servant job satisfaction.

H5. Commitment organizational strengthens the relationship between job satisfaction and government apparatus performance
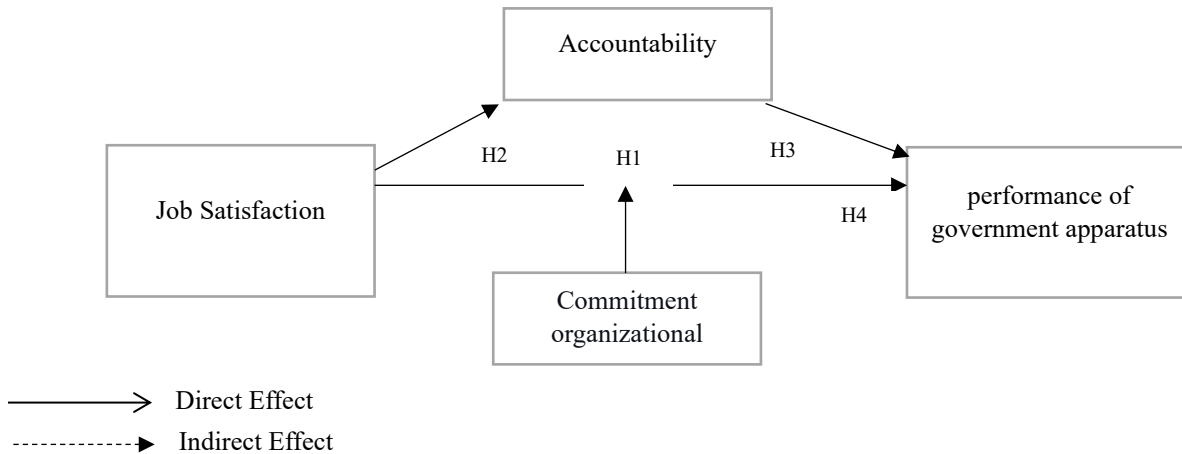
Figure 1. Research model

RESEARCH METHOD

Population and Sampling

The population in this study consisted of local government officials working in the Tanjung Balai City Government, namely individuals who are members of the Regional Government Work Unit within the scope of the local government. The sample of this study was selected using the purposive sampling method, namely a sample selection technique based on specific criteria relevant to the study's objectives. The sample 130 respondent consisted of structural officials of the Tanjung Balai City local government who have a role in the budget preparation process. This sample was chosen because they are considered to have in-depth knowledge and responsibility for budget policies, so the data obtained is more representative in answering the research problems.

Data Collection Method

The technique of data collection in this study was performed using self-administered questionnaires that were distributed to civil servants in Indonesia. The questions measuring the variables were based on well-established measurements derived from previous research, all items were rated on a seven-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

Data Analysis Techniques

Data collected from self-completed questionnaires were analysed using Partial Least Square (PLS) with Structural Equation Modelling (SEM); PLS also makes it easier for researchers to respond to a series of interrelated research questions in the proposed model by modelling the relationships between several constructs (Anderson & Gerbing, 1988).

RESULT AND DISCUSSION

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
ACC -> PGA	0,331	0,378	0,126	2,628	0,009
JOB -> ACC	0,778	0,783	0,048	16,162	0,000
JOB -> PGA	0,741	0,631	0,224	3,304	0,001
COR x JOB -> PGA	-0,007	-0,011	0,036	0,188	0,851
JOB -> ACC -> PGA	0,258	0,296	0,099	2,610	0,009

The results of the Hypothesis 1 (H1) test show that job satisfaction is significant in the performance of government apparatuses, meaning that the level of happiness or employee satisfaction directly impacts the quality and results of government apparatuses' performance (Ellickson & Logsdon, 2002). Camilleri & Van Der Heijden, (2007) employees who are satisfied with their jobs tend to be more motivated, productive, and committed to providing quality public services. Various factors, such as a conducive work environment, recognition of contributions, development opportunities, and effective leadership, can influence this satisfaction (Basalamah & As'ad, 2021). The good performance of government apparatus reflects the organization's success in creating a supportive work atmosphere (Rainey & Steinbauer, 1999). Finally, this relationship is essential to ensure that the government apparatus can carry out its duties optimally to meet the community's expectations and the government's goals

(Brown & Keast, 2003). Job satisfaction at significant accountability (H2) means the level of happiness or satisfaction of employees in carrying out their duties responsibly, transparently, and by the set performance standards (Harris, 2001). When accountability is well implemented, employees feel valued because their contributions are recognized and their work has a positive impact (Collierand & Esteban, 2007). This creates a fair work environment, increases motivation, and supports professional development. Significant accountability also provides a sense of accomplishment for employees, as they can see how their work contributes to the organization's success (Zhenjing et al., 2022). Thus, there is a close relationship between effective accountability and high job satisfaction, which leads to increased productivity and organizational performance.

Results Hypothesis 3 indicates that accountability for the performance of government apparatus is significant, meaning that every government official must be held accountable for their actions and work results transparently and honestly (Gabriel, 2017). This includes transparent reporting, efficient use of public resources, and achievement of predetermined targets (RA, 2023). Significant performance shows that work results have a tangible impact on society, per government objectives. This accountability also reflects the integrity and public trust in government institutions (Gregory & Hicks, 1999). Thus, government officials must work professionally, per the rules, and always prioritize the public interest. Armstrong, (2005) good accountability supports effective governance. This is important to create a clean and trustworthy government. Organizational commitment that cannot moderate between job satisfaction and government apparatus performance (H4) means that the level of employee commitment to the organization does not strengthen or weaken the relationship between job satisfaction and performance. In other words, even though employees feel satisfied in their jobs, their commitment to the organization is not a significant factor in influencing how that satisfaction impacts the quality and results of performance (Malhotra & Mukherjee, 2004). This suggests that other factors, such as individual competence, work environment, or reward systems, rather than organizational commitment, influence the relationship between job satisfaction and performance (Rose et al., 2019). Accountability, which can mediate between job satisfaction and the performance of government apparatus (H5), means that it acts as a bridge that strengthens the relationship between employee job satisfaction and performance. Raziq & Maulabakhsh, (2015) with accountability, employee job satisfaction, such as feeling valued and comfortable at work, can translate into better performance. Satisfied employees tend to be more responsible, transparent, and results-oriented, improving public service quality (Nor et al., 2022). In this case, accountability ensures that job satisfaction impacts not only individuals but also the organization's success in achieving goals and meeting societal expectations (Bauman & Skitka, 2012).

CONCLUSION

The findings reveal that job satisfaction significantly influences the performance of government apparatuses, as satisfied employees tend to be more motivated, productive, and committed to delivering quality public services. A conducive work environment, recognition, and effective leadership enhance satisfaction and performance. Accountability is a mediating factor; ensuring job satisfaction translates into improved performance by fostering responsibility, transparency, and goal orientation. This highlights the importance of accountability in linking employee satisfaction to organizational success and societal impact. However, organizational commitment does not moderate the relationship between job satisfaction and performance, indicating that other factors, such as individual competence or reward systems, maybe more influential. Job satisfaction and accountability are essential to optimizing government apparatus performance and ensuring effective, trustworthy governance.

REFERENCES

1. Akinwale, O. E., & George, O. J. (2020). Work environment and job satisfaction among nurses in government tertiary hospitals in Nigeria. *Rajagiri Management Journal*, *14*(1), 71–92. https://doi.org/10.1108/RAMJ-01-2020-0002
2. Almquist, R., Grossi, G., van Helden, G. J., & Reichard, C. (2013). Public sector governance and accountability. *Critical Perspectives on Accounting*, *24*(7–8), 479–487. https://doi.org/10.1016/j.cpa.2012.11.005
3. Anderson, J. C., & Gerbing, D. W. (1988). Structural equation modeling in practice: a review and recommended two-step approach. *Psychological Bulletin, 103*(3), 411–423. https://doi.org/10. 1037/0033-2909.103.3.411.
4. Armstrong, E. (2005). Integrity, transparency and accountability in public administration: Recent trends, regional and international developments and emerging issues. *United Nations, Department of Economic and Social Affairs*, *1*(10), 1–10.
5. Balpan, M. C., & Patlasov, O. Y. (2022). Efficiency of local self-government authorities and sustainability of rural territories. *Russian Journal of Social Sciences and Humanities*, *16*(2), 189–200. https://doi.org/10.17238/issn1998-5320.2022.16.2.20
6. Baptiste, H. J., Cai, Y. G., Atiquil Islam, A. Y. M., & Wenceslas, N. (2022). A Systematic Review of

University Social Responsibility in Post-Conflict Societies: The Case of the Great Lakes Region of East Africa. *Social Indicators Research*, *164*(1), 439–475. https://doi.org/10.1007/s11205-022-02956-z

7. Basalamah, M. S. A., & As'ad, A. (2021). The Role of Work Motivation and Work Environment in Improving Job Satisfaction. *Golden Ratio of Human Resource Management*, *1*(2), 94–103. https://doi.org/10.52970/grhrm.v1i2.54

8. Bauman, C. W., & Skitka, L. J. (2012). Corporate social responsibility as a source of employee satisfaction. *Research in Organizational Behavior*, *32*, 63–86. https://doi.org/10.1016/j.riob.2012.11.002

9. Bovens, M., Schillemans, T., & Hart, P. 'T. (2008). Does Public Accountability Work? An Assessment Tool. *Public Administration*, *86*(1), 225–242. https://doi.org/10.1111/j.1467-9299.2008.00716.x

10. Brown, K., & Keast, R. (2003). Citizen-Government Engagement: Community Connection Through Networked Arrangements. *Asian Journal of Public Administration*, *25*(1), 107–131. https://doi.org/10.1080/02598272.2003.10800411

11. Brunges, M., & Foley-Brinza, C. (2014). Projects for Increasing Job Satisfaction and Creating a Healthy Work Environment. *AORN Journal*, *100*(6), 670–681. https://doi.org/10.1016/j.aorn.2014.01.029

12. Camilleri, E., & Van Der Heijden, B. I. J. M. (2007). Organizational Commitment, Public Service Motivation, and Performance Within the Public Sector. *Public Performance & Management Review*, *31*(2), 241–274. https://doi.org/10.2753/PMR1530-9576310205

13. Chien, N. B., & Thanh, N. N. (2022). The Impact of Good Governance on the People's Satisfaction with Public Administrative Services in Vietnam. *Administrative Sciences*, *12*(1), 35. https://doi.org/10.3390/admsci12010035

14. Ciborra, C., & Navarra, D. D. (2005). Good governance, development theory, and aid policy: Risks and challenges of e-government in Jordan. *Information Technology for Development*, *11*(2), 141–159. https://doi.org/10.1002/itdj.20008

15. Collierand, J., & Esteban, R. (2007). Corporate Social Responsibility, and Employee Commitment in Libyan. *Business Ethics: A European Review*, *16*(01), 19–33. https://doi.org/10.46988/ijihrm.01.01.2020.004

16. Considine, M. (2002). The End of the Line? Accountable Governance in the Age of Networks, Partnerships, and Joined-Up Services. *Governance*, *15*(1), 21–40. https://doi.org/10.1111/1468-0491.00178

17. Doussard, M. (2013). *Degraded work: The struggle at the bottom of the labor market*. U of Minnesota Press.

18. Ellickson, M. C., & Logsdon, K. (2002). Determinants of Job Satisfaction of Municipal Government Employees. *Public Personnel Management*, *31*(3), 343–358. https://doi.org/10.1177/009102600203100307

19. Finegan, J. E. (2000). The impact of person and organizational values on organizational commitment. *Journal of Occupational and Organizational Psychology*, *73*(2), 149–169. https://doi.org/10.1348/096317900166958

20. Gabriel, A. G. (2017). Transparency and accountability in local government: levels of commitment of municipal councillors in Bongabon in the Philippines. *Asia Pacific Journal of Public Administration*, *39*(3), 217–223. https://doi.org/10.1080/23276665.2017.1368902

21. Gilmeanu, R. (2015). Theoretical considerations on motivation at the work place, job satisfaction and individual performance. *Valahian Journal of Economic Studies*, *6*(3).

22. Gregory, R., & Hicks, C. (1999). Promoting Public Service Integrity: A Case for Responsible Accountability. *Australian Journal of Public Administration*, *58*(4), 1–15. https://doi.org/10.1111/1467-8500.00121

23. Halachmi, A., & Greiling, D. (2013). Transparency, e-government, and accountability: Some issues and considerations. *Public Performance & Management Review*, *36*(4), 562-584.

24. Halachmi, Arie, & Greiling, D. (2013). Transparency, E-Government, and Accountability. *Public Performance & Management Review*, *36*(4), 572–584. https://doi.org/10.2753/PMR1530-9576360404

25. Harris, L. (2001). Rewarding employee performance: line managers' values, beliefs and perspectives. *The International Journal of Human Resource Management*, *12*(7), 1182–1192. https://doi.org/10.1080/09585190110068386

26. Hill, K., & Plimmer, G. (2024). Employee Performance Management: The Impact of Competing Goals, Red Tape, and PSM. *Public Personnel Management*, *53*(3), 458–485. https://doi.org/10.1177/00910260241231371

27. Hoch, J. E. (2013). Shared Leadership and Innovation: The Role of Vertical Leadership and Employee Integrity. *Journal of Business and Psychology*, *28*(2), 159–174.

https://doi.org/10.1007/s10869-012-9273-6

28. Huey Yiing, L., & Zaman Bin Ahmad, K. (2009). The moderating effects of organizational culture on the relationships between leadership behaviour and organizational commitment and between organizational commitment and job satisfaction and performance. *Leadership & Organization Development Journal*, *30*(1), 53–86. https://doi.org/10.1108/01437730910927106

29. Iaffaldano, M. T., & Muchinsky, P. M. (1985). Job satisfaction and job performance: A meta-analysis. *Psychological Bulletin*, *97*(2), 251–273. https://doi.org/10.1037/0033-2909.97.2.251

30. Katebi, A., HajiZadeh, M. H., Bordbar, A., & Salehi, A. M. (2022). The Relationship Between "Job Satisfaction" and "Job Performance": A Meta-analysis. *Global Journal of Flexible Systems Management*, *23*(1), 21–42. https://doi.org/10.1007/s40171-021-00280-y

31. Lanin, D., & Hermanto, N. (2019). The effect of service quality toward public satisfaction and public trust on local government in Indonesia. *International Journal of Social Economics*, *46*(3), 377–392. https://doi.org/10.1108/IJSE-04-2017-0151

32. Lerner, J. S., & Tetlock, P. E. (1999). Accounting for the effects of accountability. *Psychological Bulletin*, *125*(2), 255–275. https://doi.org/10.1037/0033-2909.125.2.255

33. Lewis, C. W., & Gilman, S. C. (2005). *The ethics challenge in public service: A problem-solving guide*. John Wiley & Sons.

34. Lizote, S. A., Verdinelli, M. A., & Nascimento, S. do. (2017). Relacao do comprometimento organizacional e da satisfacao no trabalho de funcionarios públicos municipais. *Revista de Administração Pública*, *51*(6), 947–967. https://doi.org/10.1590/0034-7612156382

35. Lo, Y.-C., Lu, C., Chang, Y.-P., & Wu, S.-F. (2024). Examining the influence of organizational commitment on service quality through the lens of job involvement as a mediator and emotional labor and organizational climate as moderators. *Heliyon*, *10*(2), e24130. https://doi.org/10.1016/j.heliyon.2024.e24130

36. Locke, E. A., & Latham, G. P. (1990). Work Motivation and Satisfaction: Light at the End of the Tunnel. *Psychological Science*, *1*(4), 240–246. https://doi.org/10.1111/j.1467-9280.1990.tb00207.x

37. Maj-Waśniowska, K., & Jedynak, T. (2020). The Issues and Challenges of Local Government Units in the Era of Population Ageing. *Administrative Sciences*, *10*(2), 36. https://doi.org/10.3390/admsci10020036

38. Malhotra, N., & Mukherjee, A. (2004). The relative influence of organisational commitment and job satisfaction on service quality of customer-contact employees in banking call centres. *Journal of Services Marketing*, *18*(3), 162–174. https://doi.org/10.1108/08876040410536477

39. Mejía Restrepo, B. E., & Núñez, P. D. P. (2025). Sport and governance: peacebuilding in communities affected by the armed conflict in Colombia. *Sport in Society*, *28*(1), 123–141. https://doi.org/10.1080/17430437.2024.2344776

40. Memon, A. H., Khahro, S. H., Memon, N. A., Memon, Z. A., & Mustafa, A. (2023). Relationship between Job Satisfaction and Employee Performance in the Construction Industry of Pakistan. *Sustainability*, *15*(11), 8699. https://doi.org/10.3390/su15118699

41. Merchant, K. A., & Otley, D. T. (2006). *A Review of the Literature on Control and Accountability* (pp. 785–802). https://doi.org/10.1016/S1751-3243(06)02013-X

42. Messner, M. (2009). The limits of accountability. *Accounting, Organizations and Society*, *34*(8), 918–938. https://doi.org/10.1016/j.aos.2009.07.003

43. Moynihan, D. P., & Pandey, S. K. (2007). Finding Workable Levers Over Work Motivation. *Administration & Society*, *39*(7), 803–832. https://doi.org/10.1177/0095399707305546

44. Mulgan, R. (2000). 'Accountability': An Ever-Expanding Concept? *Public Administration*, *78*(3), 555–573. https://doi.org/10.1111/1467-9299.00218

45. Nofianti, L., & Suseno, N. S. (2014). Factors Affecting Implementation of Good Government Governance (GGG) and their Implications towards Performance Accountability. *Procedia - Social and Behavioral Sciences*, *164*, 98–105. https://doi.org/10.1016/j.sbspro.2014.11.056

46. Nor, R., Gani, A. J. A., Saleh, C., & Amin, F. (2022). Organizational commitment and professionalism to determine public satisfaction through good governance, public service quality, and public empowerment. *International Review on Public and Nonprofit Marketing*, *19*(1), 191–217. https://doi.org/10.1007/s12208-021-00297-0

47. O'Leary, C. (2019). Public Service Motivation: A Rationalist Critique. *Public Personnel Management*, *48*(1), 82–96. https://doi.org/10.1177/0091026018791962

48. Perry, J. L., & Wise, L. R. (1990). The motivational bases of public service. *Public Administration Review*, 367–373.

49. RA, S. (2023). The Effect of Transparency, Performance Evaluation, and Financial Reporting on Achieving Budget Targets. *International Journal of Advanced Multidisciplinary*, *2*(3), 828–839. https://doi.org/10.38035/ijam.v2i3.396

50. Rafique, Z., Habib, S., & Rosilawati, Y. (2023). Legal, Political and Administrative Barriers to Citizen Participation in Local Governance: An Inquiry of Local Government Institutions. *International Journal of Public Administration*, *46*(4), 256–268. https://doi.org/10.1080/01900692.2021.1993908

51. Rainey, H. G., & Steinbauer, P. (1999). Galloping Elephants: Developing Elements of a Theory of Effective Government Organizations. *Journal of Public Administration Research and Theory*, *9*(1), 1–32. https://doi.org/10.1093/oxfordjournals.jpart.a024401

52. Raziq, A., & Maulabakhsh, R. (2015). Impact of Working Environment on Job Satisfaction. *Procedia Economics and Finance*, *23*, 717–725. https://doi.org/10.1016/S2212-5671(15)00524-9

53. Rose-Ackerman, S., & Truex, R. (2012). Corruption and Policy Reform. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.2007152

54. Rose, R. M., Shazali, K. H. I., ADAM, M., Nee, S. H., & Latif, I. N. A. (2019). The relationship of reward system, working environment and organization commitment to job satisfaction: generational difference. *International Journal of Innovation, Creativity and Change*, *6*(4), 151–168.

55. Saari, L. M., & Judge, T. A. (2004). Employee attitudes and job satisfaction. *Human Resource Management*, *43*(4), 395–407. https://doi.org/10.1002/hrm.20032

56. Sanderson, I. (2001). Performance Management, Evaluation and Learning in 'Modern' Local Government. *Public Administration*, *79*(2), 297–313. https://doi.org/10.1111/1467-9299.00257

57. Schillemans, T. (2008). Accountability in the Shadow of Hierarchy: The Horizontal Accountability of Agencies. *Public Organization Review*, *8*(2), 175–194. https://doi.org/10.1007/s11115-008-0053-8

58. Sheikha, N. A. A., & Younis, A. R. M. (2006). Administrative factors affecting employees absenteeism in academic and public libraries in Jordan. *The International Information & Library Review*, *38*(2), 64–88.

59. https://doi.org/10.1016/j.iilr.2006.02.002

60. Sitorus, S. R. (2023). *Analysis of Financial Performance Measurement of the Tanjung Balai Asahan Immigration Office Based on the Concept of Value for Money*. https://doi.org/10.2139/ssrn.4665259

61. Swift, T. (2001). Trust, reputation and corporate accountability to stakeholders. *Business Ethics: A European Review*, *10*(1), 16–26. https://doi.org/10.1111/1467-8608.00208

62. Top, M., Akdere, M., & Tarcan, M. (2015). Examining transformational leadership, job satisfaction, organizational commitment and organizational trust in Turkish hospitals: public servants versus private sector employees. *The International Journal of Human Resource Management*, *26*(9), 1259–1282. https://doi.org/10.1080/09585192.2014.939987

63. Valaei, N., & Rezaei, S. (2016). Job satisfaction and organizational commitment. *Management Research Review*, *39*(12), 1663–1694. https://doi.org/10.1108/MRR-09-2015-0216

64. Vandenabeele, W. (2009). The mediating effect of job satisfaction and organizational commitment on self-reported performance: more robust evidence of the PSM—performance relationship. *International Review of Administrative Sciences*, *75*(1), 11–34. https://doi.org/10.1177/0020852308099504

65. Waste Infrastructure Planning in Tanjung Balai City. (2024). *Journal of Information Technology, Computer Science and Electrical Engineering*, *1*(3), 272–277. https://doi.org/10.30596/jitcse

66. Wen, B., Tang, S.-Y., & Lo, C. W.-H. (2020). Changing Levels of Job Satisfaction among Local Environmental Enforcement Officials in China. *The China Quarterly*, *241*, 112–143. https://doi.org/10.1017/S0305741019000791

67. Witesman, E., & Walters, L. (2014). Public Service Values: A New Approach to The Study of Motivation in The Public Sphere. *Public Administration*, *92*(2), 375–405. https://doi.org/10.1111/padm.12000

68. Wright, B. E. (2001). Public-Sector Work Motivation: A Review of the Current Literature and a Revised Conceptual Model. *Journal of Public Administration Research and Theory*, *11*(4), 559–586. https://doi.org/10.1093/oxfordjournals.jpart.a003515

69. Wright, Bradley E., Christensen, R. K., & Pandey, S. K. (2013). Measuring Public Service Motivation: Exploring the Equivalence of Existing Global Measures. *International Public Management Journal*, *16*(2), 197–223. https://doi.org/10.1080/10967494.2013.817242

70. Yang, K., & Holzer, M. (2006). The Performance-Trust Link: Implications for Performance Measurement. *Public Administration Review*, *66*(1),

114–126. https://doi.org/10.1111/j.1540-6210.2006.00560.x

71. Zhang, H., Zhang, Q., Huang, G., Ke, J., Zhao, N., Huang, W., & Zhang, J. (2022). Analysis of Evaluation Dimensions of Public Service Motivation of Chinese College Students—Qualitative Study Based on Grounded Theory. *International Journal of Environmental Research and Public Health*, *19*(22), 15084. https://doi.org/10.3390/ijerph192215084

72. Zhenjing, G., Chupradit, S., Ku, K. Y., Nassani, A. A., & Haffar, M. (2022). Impact of Employees' Workplace Environment on Employees' Performance: A Multi-Mediation Model. *Frontiers in Public Health*, *10*. https://doi.org/10.3389/fpubh.2022.890400