

Felt Accountability and Managerial Performance: The Moderation Effects of Organizational Commitment and Work Motivation (Empirical Study on Medical Managers of Community Health Centers in Pemalang Regency)

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Abstract. This research aims to scrutinize the effect of felt accountability on managerial performance with organizational commitment and work motivation as moderating variables. This test employed managerial performance as the dependent variable, organizational commitment and work motivation as moderating variables, and felt accountability as the independent variable. The samples used were from the medical managers of community health centers in Pemalang Regency. While the type of data used in this research was primary data, the sampling method utilized was purposive sampling. After performing the questionnaire distribution process, a sample of 53 respondents was obtained. Hypothesis testing in this study was conducted using Structural Equation Modeling (SEM) analysis based on Partial Least Squares (PLS) utilizing the SmartPLS application version 4.0.9.5. The research findings revealed that felt accountability exerted a positive and significant effect on managerial performance. Organizational commitment strengthened the influence of felt accountability on managerial performance. In comparison, work motivation did not moderate the effect of felt accountability on managerial performance.

Keywords: Felt accountability, organizational commitment, work motivation, and managerial performance.

1 Introduction

In the present era, the exceedingly swift advancement of the healthcare sector necessitates government involvement in delivering top-notch healthcare services to the public, with the aim of enhancing the wellbeing of individuals. Community health centers, as one of the health facilities that provide health services to the community, have a highly strategic role in accelerating the improvement of the public's health status.

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Referring to [Minister of Health Regulation Number 75 of 2014 Article 1 Paragraph (2), what is called a community health center (Puskesmas) is a health service facility that carries out public health efforts and first-level individual health efforts by prioritizing promotive and preventive efforts to achieve the highest level of public health in its working area. As the leading health service unit that represents the government in providing health services to the community, the community health center is also mandated to deliver high-quality services that meet defined criteria and are accessible to all segments of society, comparable to hospitals. On this basis, good performance must be in line with the trust given by the public to government administrators to properly improve services and ensure that the public actually benefits from them [1].

As the condition of government resource capabilities varies across Indonesia, particularly among regional governments, Minimum Service Standards (SPM) is an instrument for the public to hold local governments accountable for providing adequate basic services and as a means for the public to monitor government performance in the realm of public services. According to the most recent data from 2020, which pertains to the implementation of fundamental service types in the Health SPM by Pemalang Regency, no performance indicators met the objectives of the twelve SPM performance indicators for the SPM Health Sector in relation to the SPM targets. When comparing Pekalongan City and Tegal City, it is evident that a number of performance indicators have met the objective of achieving 12 performance indicators for various categories of SPM services in the health sector. This denotes that Pemalang Regency has a lower average service achievement in relation to the SPM target than the other two cities.

Meanwhile, based on a summary of the results of measuring community satisfaction and public service performance from the latest 2021 Public Service Public Satisfaction Survey for the Pemalang District Health Service, the Community Satisfaction Index (IKM) score for the Pemalang District Health Service was 76.61. Among the cities neighboring Pemalang Regency, namely Pekalongan City and Tegal City, this score received the lowest ranking. According to the 2021 Community Satisfaction Survey (SKM) Implementation Report by the Pekalongan City Government, Pekalongan City achieved an IKM score of 79.40. Unlike the preceding two regions, Tegal City had the highest number of IKM, at 81.87.

As previously stated, despite the Pemalang District Health Service being classified as category B (Good) in terms of public service performance, the assessment of community satisfaction and public service performance in Pemalang District in 2021 revealed that five out of nine services received a low rating. Among these are elements of service requirements, procedures, service times, facilities and infrastructure, and handling complaints, suggestions, and input. Consequently, this requires the Pemalang Regency health service delivery unit to make enhancements to improve service quality.

Additionally, the success of the public sector is largely determined by the performance of officials or managers [2]. The managerial performance of the community health center serves as a baseline for evaluating the effectiveness of public health services. Enhanced managerial performance will have a direct impact on the quality of public services offered to the community and vice versa. In that sense, managerial performance is a crucial criterion for assessing the success of an organization. Managerial performance relates to the level of effectiveness and efficiency with which managers carry out their responsibilities in order to accomplish the objectives of the business. According to [3], managerial performance is deemed effective when the established goals are successfully achieved.

[4] asserts that accountability has the potential to enhance managerial performance. This is because as the degree of manager responsibility for all executed activities increases, so does the effectiveness of the performance in attaining organizational objectives. Regarding

this, it can be said that accountability is one of the factors that influence managerial performance.

For that reason, this research focuses on how medical managers' perceptions in organizations regarding accountability (referred to as "felt accountability" in this context) will influence their performance. Regarding felt accountability, [5] mentioned individuals' impression that they will be held accountable for their behavior and performance in the future. Hence, financial accountability is of the utmost importance for managers, as it motivates them to adhere to ethical and regulatory standards in financial reporting, make decisions grounded in precise information and transparent procedures, mitigate risks more effectively, and allocate resources efficiently; all of these practices contribute to the organization's long-term financial viability.

Nevertheless, inconsistencies persist in the findings of prior research concerning the impact of accountability on managerial performance. The findings of a study conducted by [6] indicate that managerial performance was significantly and positively impacted by accountability. The findings presented here are corroborated by research carried out by [7], which establishes that accountability significantly and positively impacts managerial performance. Conversely, these results diverge from those of [8] investigation, which concluded that managerial performance was not impacted by accountability.

Due to the inconsistency of previous research, this study hypothesizes that other variables may conceivably influence the effect of individuals' felt accountability on their performance. In light of this, the research contributes by incorporating work motivation and organizational commitment as moderating variables.

High commitment to the organization encourages managers to recognize felt accountability as a critical component in the pursuit of shared objectives. Managers with high organizational commitment will ensure that their financial decisions align with the organization's strategy and values. In other words, if organizational commitment is high, they will use felt accountability as a driving force to improve their performance for organizational success.

Strong work motivation can also inspire managers to incorporate felt accountability into their day-to-day conduct. This is demonstrated through increased diligence in decision-making, more stringent budgetary control, enhanced risk mitigation strategies, and endeavors to attain the organization's financial objectives. This can have a substantial impact on their managerial performance, as increased motivation will result in more labor-intensive financial management of the company.

The present investigation builds upon the scholarly work of [9]. The distinction can be attributed to the inclusion of work motivation and organizational commitment as moderating variables. In addition, this study was carried out at community health centers located in Pematang Regency. The felt accountability variable was utilized in this study due to the fact that community health center managers typically possess a medical background. In addition, they engage in responsibilities such as budget management, human resource planning, medical staff performance evaluation, and collaboration with the medical team to enhance services. Felt accountability was used to find out how managers with a medical background view financial accountability, which is an explanation of financial matters to interested parties; this can take the form of providing, presenting, and reporting activities through financial reports to the principal [10]. Felt accountability is also important for medical managers because they will be more inclined to make more measured decisions regarding resource allocation and expenditure, and it will encourage them to regularly monitor and evaluate the financial performance of community health centers. This enables them to detect potential financial risks early, identify areas for increased efficiency, and optimize the use of funds to enhance the performance of community health centers. Consequently, this research

measured the felt accountability of medical managers and how it influences their performance.

2 Literature review

2.1 Stewardship theory

[11] explain the stewardship theory, which states that management situations are not motivated by individual goals but rather are aimed at the interests of the organization. Stewardship theory is formed based on philosophical assumptions regarding human nature, which is essentially trustworthy, capable of acting responsibly and having integrity and honesty towards other parties.

As one of the public sector agencies in the health sector, the community health center, as a steward, will carry out its function in managing resources and make maximum efforts to improve its performance by providing good service and being able to provide accountability to the community (public). Community health centers will also be able to provide accountability for their performance as a form of accountability to interested parties.

For this research, stewardship theory implies explaining how the community health center, as a public agency in the health sector, can be trusted to act in accordance with the public interest. This can be attained by community health centers by carrying out their duties and functions appropriately and entrusting financial accountability to them so as to achieve maximum economic goals, public services, and community welfare.

2.2 Contingency theory

Contingency theory was first developed by a psychologist named Fred Fledler in 1967. Fundamentally, contingency theory emerged as a very basic part since various studies were carried out to look for the nature of contingency in accounting [12]. The essence of contingency theory is that the effectiveness of a company's activities is highly dependent on various factors or characteristics, such as structure, company conditions, environment, or company size, on strategies for possible situations faced by the company [13-14].

[15] argues that to reconcile conflicting research results, a contingency approach is needed, i.e., by analyzing conditional factors. In this research, for example, there may be things that cause an increase in the effectiveness of managerial performance in community health centers. The contingency factors acting as moderating variables in this research were organizational commitment and work motivation. These two factors were measured as being able to influence the relationship between felt accountability and managerial performance, taking into account that the participation of managers or individuals in an organization in the process of preparing financial reports cannot be separated from attitudes towards work situations and individual behavior, especially managers or leaders, which are reflected through attitudes and beliefs in their vision for the organization.

2.3 The effect of felt accountability on managerial performance

Felt accountability is a subjective reflection of accountability and is defined as the perceived expectation that one's actions or decisions will be evaluated by a specific audience, and rewards or punishments are conditioned on these evaluations [16]. Felt financial accountability for a manager is the feeling or awareness that a manager has regarding their personal responsibility for financial aspects in the context of their work.

The stewardship theory expressed by [11] is the basis for this relationship, where felt accountability can influence performance due to the trust that arises from the community. Individuals with high felt accountability tend to explain their behavior in response to external evaluations [17]. Felt accountability also reflects the extent to which individuals are responsible for work results [5], where those who have high accountability pay more attention to the results. Furthermore, felt accountability has been found to be positively related to favorable work attitudes and behavior, including job performance [18]. This is also consistent with studies performed by [9, 19], suggesting that felt accountability had a positive and significant effect on managerial performance. In other words, if individuals have a high sense of accountability, their performance will increase. Based on the description above, the following hypothesis is derived:

H1: Felt accountability has a positive effect on managerial performance.

2.4 The moderating effect of organizational commitment on the influence of felt accountability and managerial performance

Organizational commitment exhibits strong belief and support for the values and goals the organization wants to achieve. Strong organizational commitment encourages individuals to feel responsible for their work and actions. In terms of financial accountability, individuals with high organizational commitment will pay more attention to compliance with applicable accounting principles and financial policies. Based on this, they will ensure that the financial information submitted is accurate and trustworthy.

The theory explaining this relationship is contingency theory. Contingency theory states that the success of a strategy depends on a number of contextual factors. According to contingency theory, contextual factors can moderate the impact of felt accountability, one of which is organizational commitment.

Strong organizational commitment can encourage medical managers to integrate felt accountability into their managerial practices. They tend to be more proactive, which results in increased performance in looking for ways to improve financial management efficiency, identifying areas where savings or efficiency improvements can be made, and being more careful in monitoring and controlling expenses. From that, it can be concluded that when organizational commitment is high, this can strengthen the positive impact of felt accountability on managerial performance. This is supported by the research results of [6], which demonstrated that organizational commitment moderated the effect of felt accountability on managerial performance. Drawing from the description mentioned above, the subsequent hypothesis is formulated:

H2: Organizational commitment strengthens the influence of felt accountability on managerial performance.

2.5 The moderating effect of work motivation on the influence of felt accountability and managerial performance

Motivation is a factor that encourages individuals to try hard to achieve goals, both consciously and unconsciously, and produces actions that can control and maintain activities, as well as determine the general direction that must be taken [20].

This relationship is based on contingency theory. Under this theory, the relationship between felt accountability and managerial performance will be influenced by certain contextual factors, and work motivation can moderate this relationship. Strong work motivation creates an individual's desire to achieve good results in their work. In terms of felt

accountability, work motivation is in the form of encouragement to provide the best in financial reporting.

In this study, high work motivation in medical managers at community health centers will make them more motivated to apply felt accountability in making financial and operational decisions. They can be more thorough in planning and using budgets effectively, ensure appropriate use of resources, and focus on achieving better results. In conclusion, high work motivation tends to strengthen the relationship between felt accountability and the managerial performance of medical managers in community health centers. The following hypothesis is deduced from the preceding description:

H3: Work motivation strengthens the influence of felt accountability on managerial performance.

2.6 Research model

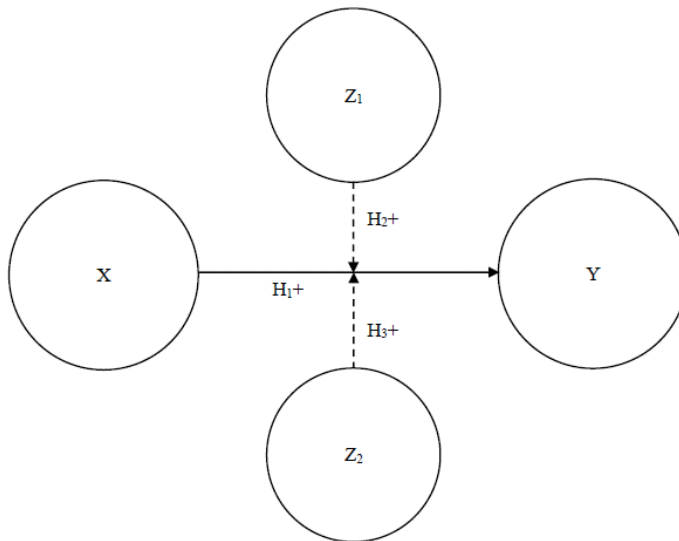


Fig. 1. Research model

Description:

X : Felt accountability

Z₁ : Organizational commitment

Z₂ : Work motivation

Y : Managerial performance

3 Research method

3.1 Research objects and subjects

The population in this study was medical managers in all community health centers in Pematang Regency. While the object of this research was the managerial performance of community health centers in Pematang Regency, the subjects were medical managers at community health centers in Pematang Regency. The samples taken in this study were 53

medical managers at 12 community health centers in Pemalang Regency, with a 'main' accreditation status.

3.2 Data type

This research used quantitative research methods with primary data types. In this research, data were obtained by distributing questionnaires at Pemalang Regency community health centers. The questionnaire distributed contained questions about the variables studied, including felt accountability, organizational commitment, work motivation, and managerial performance.

3.3 Sampling technique

The population in this study was medical managers in all community health centers in Pemalang Regency. The sampling technique was then carried out using the purposive sampling method. The sample in this study was taken using the following criteria: (1) medical managers at the Pemalang Regency community health centers, (2) served as head of the community health centers and was in charge of a section at the Pemalang Regency community health centers, and (3) served at least one year in the medical field.

3.4 Data collection technique

The data collection technique used in this research was a survey by distributing questionnaires to respondents directly. The technique for filling out the questionnaire in this research was conducted by respondents choosing the level of agreement or disagreement with the statement that had been given previously. The measurement scale in this questionnaire employed a Likert scale model of 1 to 5, ranging from strongly disagree (1), disagree (2), neutral (3), agree (4), to strongly agree (5).

3.5 Operational definition of variables

3.5.1 Managerial performance

According to [21], managerial performance is defined as the performance of individual members of an organization in various managerial activities, including planning, investigation, coordination, supervision, staffing, negotiation, and representation. Managerial performance variables were measured by three indicators: (1) planning, (2) investigation, and (3) coordinating. In the managerial performance variable, the five questionnaire questions were measured on a 1-5 Likert scale.

3.5.2 Felt accountability

Felt accountability, which is defined as the perceived expectation that one's actions or decisions will be assessed by a particular audience and that rewards or consequences will be determined by these assessments, is a subjective reflection of accountability [16]. Accountability encompasses both the awareness and responsibility to ensure efficient financial management and control. Having felt accountability means feeling responsible for making wise financial decisions and actively involving oneself in personal or company financial planning. The felt accountability variable was gauged by three indicators: (1) policy accountability, (2) program accountability, and (3) process accountability. In the felt accountability variable, five questionnaire questions were assessed on a 1-5 Likert scale.

3.5.3 Organizational commitment

[22] stated that commitment is a feeling of identification, involvement, and loyalty expressed by workers toward the company. Organizational commitment involves the desire to contribute positively, work hard, and remain loyal to the organization's vision and mission. The organizational commitment variable was evaluated by three indicators: (1) effective commitment, (2) continuance commitment, and (3) normative commitment. Five questionnaire questions for the organizational commitment variable were measured on a 1-5 Likert scale.

3.5.4 Work motivation

Motivation can be expressed as a person's encouragement to act or work well in accordance with their responsibilities [23]. Work motivation refers to internal or external drives that encourage a person to take action or achieve goals in the work context. Five questionnaire questions on the work motivation variable were determined on a 1-5 Likert scale.

4 Results and discussion

4.1 Descriptive statistics

Table 1. Descriptive statistics

Variable	N	Std. Dev	Theoretical Range			Actual Range		
			Min	Max	Mean	Min	Max	Mean
Felt Accountability (FAK)	53	2.157	5	25	15.00	14	25	20.00
Organizational Commitment (KO)	53	2.198	5	25	15.00	16	24	19.49
Work Motivation (MK)	53	1.680	5	25	15.00	14	23	18.79

Managerial Performance (KM)	53	2.045	5	25	15.00	16	25	20.17
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Source: Processed primary data, 2023

Table 1 above illustrates the values of standard deviation, theoretical range, actual range, and N or the total sample of 53 respondents. The minimum column displays the lowest score of each variable. The maximum column shows the highest score for each variable. Meanwhile, the mean column reveals the average score of each variable.

The felt accountability (FAK) variable had a standard deviation of 2.157. The theoretical range of respondents' answer values was between 5-25, with a mean value of 15.00, while the actual range of respondents' answer values was 14-25, with a mean of 20.00. The actual mean value was greater than the theoretical mean value, indicating that the average felt accountability of the respondents studied was high.

The variable representing organizational commitment (KO) had a standard deviation of 2.198. The theoretical range of respondents' answer values ranged from 5 to 25, with an average value of 15.00. However, the actual range of respondents' answer values was narrower, ranging from 16 to 24, with an average of 19.49. The actual mean value, which exceeded the theoretical mean value, suggests that, on average, the participants in the study exhibited a high level of organizational commitment.

A value of 1.680 was the standard deviation of the work motivation (MK) variable. The theoretical range of response values from participants was 5 to 25, with a mean value of 15.00. However, the actual range was 14 to 23, with a mean value of 18.79. Evidently, the respondents examined possessed, on average, a high level of work motivation, as the actual mean value exceeded the theoretical mean value.

The managerial performance (KM) variable exhibited a standard deviation of 2.045. The theoretical range of respondents' answer values was from 5 to 25, with a mean value of 15.00. Nevertheless, the actual range of respondents' answer values was between 16 and 25, with a mean of 20.17. The actual mean value exceeded the theoretical mean value, suggesting that the participants in the study had a high level of performance on average.

4.2 Evaluating convergent validity

Table 2. Outer loadings/loading factor

Indicator	Initial Model	Modification
Felt Accountability (FAK)		
FAK1	0.698	0.704
FAK2	0.911	0.908
FAK3	0.781	0.779
FAK4	0.211	-

Indicator	Initial Model	Modification
FAK5	0.833	0.834
Organizational Commitment (KO)		
KO1	0.562	-
KO2	0.771	0.855
KO3	0.514	-
KO4	0.032	-
KO5	0.800	0.851
Work Motivation (MK)		
MK1	0.904	0.922
MK2	0.870	0.926
MK3	0.553	-
MK4	-0.582	-
MK5	-0.102	-
Managerial Performance (KM)		
KM1	0.779	0.786
KM2	0.851	0.857
KM3	0.830	0.843
KM4	0.650	0.624
KM5	-0.133	-

Source: *Output PLS 4.0, 2023*

Table 2 displays the processing results using SmartPLS 4.0, where the value of the outer model initially did not meet convergent validity. This is because several indicators had loading factor values below the predetermined limit, namely 0.6. Indicators with a loading factor value < 0.6 had to be deleted or dropped. After these indicators were deleted or dropped, as shown in Table 2 in the modification column, all indicators forming the construct had a loading factor value > 0.6 . Hence, no more indicators need to be dropped from the model.

Next, convergent validity testing was seen from the AVE (Average Variance Extraordinary) value. The following are the results of the tests that have been carried out:

Table 3. Construct reliability and validity - Average Variance Extracted (AVE)

Variable	Average Variance Extracted (AVE)
Felt Accountability (FAK)	0.656
Organizational Commitment (KO)	0.727
Work Motivation (MK)	0.854
Managerial Performance (KM)	0.613

Source: *Output PLS 4.0, 2023*

Based on Table 3, all variables had an AVE value > 0.5 . From the results of the data analysis, the convergent validity values through the loading factor and AVE for all variables had good convergent validity or could be said to be valid.

4.3 Evaluating discriminant validity

Table 4. Discriminant validity - fornell-larcker criterion/square root AVE

	FAK	KM	KO	MK
FAK	0.810			
KM	0.612	0.783		
KO	0.374	0.601	0.853	
MK	0.257	0.544	0.594	0.924

Source: Output PLS 4.0, 2023

Table 5. Discriminant validity - cross loading

	FAK	KM	KO	MK
FAK1	0.704	0.311	0.283	0.075
FAK2	0.908	0.484	0.346	0.208
FAK3	0.779	0.382	0.379	0.150
FAK5	0.834	0.622	0.249	0.311
KM1	0.536	0.786	0.433	0.235
KM2	0.534	0.857	0.490	0.522
	FAK	KM	KO	MK
KM3	0.510	0.843	0.473	0.436
KM4	0.322	0.624	0.486	0.494
KO2	0.234	0.516	0.855	0.528
KO5	0.406	0.509	0.851	0.486
MK1	0.264	0.497	0.610	0.922
MK2	0.212	0.509	0.490	0.926

Source: Output PLS 4.0, 2023

According to Table 4, each variable had the highest correlation value on its own construct compared to the correlation on other constructs. Also, Table 5 shows that each indicator had the highest correlation to its own construct compared to the correlation to other constructs, and the cross-loading value of all indicators was > 0.6 . From the results of this analysis, it could be concluded that all variables had good discriminant validity or were declared valid.

4.4 Evaluating reliability

Table 6. Construct reliability and validity - cronbach's alpha & composite reliability

Variable	<i>Cronbach's Alpha</i>	<i>Composite Reliability_rho c</i>
Felt Accountability (FAK)	0.831	0.883
Organizational Commitment (KO)	0.625	0.842
Work Motivation (MK)	0.829	0.921
Managerial Performance (KM)	0.783	0.862

Source: *Output PLS 4.0, 2023*

Table 6 demonstrates that every variable possessed a Cronbach's alpha value greater than 0.6 and a composite reliability value greater than 0.6. Therefore, it could be inferred that all variables exhibited strong reliability or were deemed reliable.

4.5 Evaluating the coefficient of determination

Table 7. R-Square and adjusted R-Square

	<i>R-square</i>	<i>R-square adjusted</i>
KM	0.654	0.618

Source: *Output PLS 4.0, 2023*

According to Table 7, the Adjusted R Square value was 0.618. This indicates that the independent variables (Felt accountability, organizational commitment, and work motivation) were able to explain 61.8% of the variations in the dependent variable (managerial performance). The remaining 38.2% of the variations were, on the other hand, attributed to other variables that were not included in the study.

4.6 Hypothesis testing

To see the significance value, a resampling procedure was carried out using the bootstrapping technique. The value used in finding the level of significance for hypothesis testing can be seen from the path coefficient level. The significance level of hypothesis support can be identified through the comparison value between the t-statistic and t-table values. If the t-statistic is greater than the t-table, the hypothesis proposed can be supported or accepted. The significance value (one-tailed) used is 1.66, with a significance level of 5%.

Table 8. Path coefficients

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T-statistics (O/STDEV)	P- values
FAK -> KM	0.504	0.477	0.219	2.301	0.011
MK x FAK -> KM	-0.257	-0.197	0.231	1.114	0.133
KO x FAK -> KM	0.348	0.313	0.201	1.735	0.042

Source: Output PLS 4.0, 2023

4.6.1 The influence of felt accountability on managerial performance

According to the results of hypothesis testing in Table 8, testing the first hypothesis, namely the influence between felt accountability and managerial performance, revealed that the original sample estimate (O) value was 0.504 and had a positive sign, with a t-statistic value of 2.301 > t-table 1.66 and P-values 0.011 < alpha 0.05. Based on these values, a significant positive influence could be concluded between felt accountability and managerial performance, so the **first hypothesis (H1) was supported/accepted.**

These results align with stewardship theory, which refers to the view that medical managers who are responsible for the funds and resources in community health centers will act as if they are responsible holders (stewards) who maintain and improve resources, with a focus on providing quality and sustainable health services for the communities served. Medical managers who feel personally responsible for the financial aspects of the community health centers will also tend to adopt more careful and responsible managerial behavior and decisions. They tend to prioritize achieving long-term goals and will focus on ongoing management efforts, such as investments in health technologies that can increase efficiency or improve the quality of health services. They will also strive to manage funds efficiently, avoid waste, and ensure that the budget is allocated appropriately to meet health service needs. Based on these things, felt accountability can act as a strong driver for medical managers at community health centers to improve their performance in managing financial resources and achieving health institutional goals more effectively.

The results of this study are consistent with [9, 19, 24, 6, 25, 26], which found that felt accountability had a positive and significant effect on managerial performance. This means that the higher the perceived accountability of medical managers in an institution, especially in community health centers, the higher the managerial performance of that institution will be.

4.6.2 The moderating effect of organizational commitment on the influence of felt accountability and managerial performance

The results of hypothesis testing in Table 8 indicate that the second hypothesis, which examines the moderating effect of organizational commitment on the relationship between felt accountability and managerial performance, yielded the following findings: the original sample estimate (O) value was 0.348, with a positive sign; the t-statistic value was 1.735, which was greater than the critical value of 1.66 from the t-table; and the P-value was 0.042, which was less than the significance level of 0.05 (alpha). The data suggests that organizational commitment played a moderating role in the relationship between felt accountability and managerial performance, providing support for the second hypothesis (H2).

These findings corroborate with contingency theory, which suggests that the impact of felt accountability on management performance can be modified by specific factors, such as organizational commitment. Medical managers who possess a strong organizational commitment are likely to be more driven to handle the challenges associated with maintaining the financial stability of their medical facilities. They regard felt accountability as a chance to make a more significant impact on the organization's sustainability, driven by their strong organizational commitment. In this scenario, felt accountability might motivate individuals to enhance their managerial performance.

The findings of this study agree with the research conducted by [6], which demonstrates that organizational commitment played a moderating role in the impact of accountability on management performance. Put simply, the more committed medical managers are to an institution, particularly at community health centers, the more strongly felt accountability will impact the managerial performance of that institution.

4.6.3 The moderating effect of work motivation on the influence of felt accountability and managerial performance

The findings from hypothesis testing, as presented in Table 8, indicate that when examining the third hypothesis—work motivation's moderating effect between felt accountability and managerial performance—the initial sample estimate (O) was -0.257 with a negative sign, the t-statistic value was 1.114 (less than the critical value from t-table, which was 1.66), and the P-value was 0.133 (greater than alpha 0.05). The results suggest that work motivation did not moderate the relationship between felt accountability and managerial performance; therefore, the third hypothesis (H3) was not supported or rejected. This may be due to the fact that the impact of felt accountability on the managerial performance of medical managers at community health

centers may not be directly moderated by work motivation. Medical managers who possess a high level of work motivation may be more inclined to fulfill their financial obligations; however, the direct influence between the two may not always be straightforward to discern or quantify.

Despite the significance of work motivation, a medical manager at a community health center may find their motivation inadequate to surmount financial challenges if they lack the knowledge or support necessary to manage such matters. Therefore, the contextual nature of the moderating effect of work motivation on the impact of felt accountability on managerial performance is evident. While a strong work motivation level can contribute to the reinforcement of the relationship between felt accountability and managerial performance, additional determinants, including organizational support, knowledge, and experience, are equally significant.

Consistent with the findings of [27-28], the present study's results indicate that work motivation had no moderating influence on the relationship between felt accountability and managerial performance. This implies that the impact of felt accountability on managerial performance within an organization, particularly community health centers, remains unaffected by the degree of work motivation exhibited by medical managers.

5 Conclusion

Drawing from prior research and data analysis, this study's conclusions indicate that a noteworthy correlation was observed between the managerial performance of medical managers and their felt accountability in community health centers located in Pemalang Regency. Additionally, organizational commitment in the managerial environment acted as a moderating factor, enhancing the relationship between felt accountability and managerial performance; however, no moderating effect was found for organizational commitment.

The present study is subject to a number of limitations that are thought to impact the findings and are anticipated to be addressed in subsequent investigations. One primary constraint of this study is its reliance solely on a questionnaire for data collection; no interviews were conducted. The responses provided by participants were contingent upon the questionnaire's quality, which introduced the possibility of divergent interpretations due to variations in participant perceptions. In addition, the responses may not entirely mirror the true circumstances, and the outcomes could potentially diverge if the data were gathered via interviews. Additionally, challenges persisted in the completion of questionnaires at a number of community health centers, resulting in suboptimal data processing. Furthermore, it is important to note that the scope of this study was restricted to a single

regency, which consequently meant that the conclusions and findings could not be extrapolated to community health centers across Indonesia.

Additional suggestions for future research encompass augmenting the data collection process from questionnaires to incorporating in-depth interviews with participants. To further enhance the generalizability of the research findings, it is supplementary to employ a more extensive scope and a more substantial sample size. Third, additional variables that could potentially impact the correlation between felt accountability and managerial performance, including the scale of the organization, the intricacy of the tasks involved, or the economic climate of the region, are suggested.

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