

## OPEN GOVERNMENT FRAMEWORK AND PERFORMANCE: AN INTERACTION APPROACH WITHIN THE CONCEPT OF ENTERPRISE RISK MANAGEMENT FOR LOCAL GOVERNMENTS IN INDONESIA

Irawan<sup>1</sup>, Iskandar Muda Damanik<sup>2</sup>, Siro Juzilam<sup>3</sup> and Chandra Situmeang<sup>4</sup>

<sup>1-3</sup>Doctoral Program in Accounting, Faculty of Economic and Business,  
Universitas Sumatera Utara, North Sumatera, Indonesia

<sup>4</sup>Department of Accounting, Universitas Negeri Medan, Indonesia

<sup>1</sup>irawan@dosen.ac.id

<sup>2</sup>iskandar1@usu.ac.id

<sup>3</sup>sirojuzilam@usu.ac.id

<sup>4</sup>chandra@unimed.ac.id

**Abstract.** This study investigates the impact of the Open Government Framework on local government performance, with Enterprise Risk Management (ERM) as a mediating factor. Using an interaction approach, data were collected from 217 local financial and administrative officials through purposive sampling. Key variables include Transparency, Accountability, Empowerment, ERM, and Performance. Findings show that while Transparency, Accountability, and Empowerment significantly affect ERM, only Accountability directly influences performance. Transparency and Empowerment impact performance indirectly through ERM. The study offers theoretical and practical contributions by highlighting ERM's mediating role and reinforcing the importance of accountability in enhancing local government performance under Open Government principles.

**Keywords:** Transparency, Accountability, Empowerment, Enterprise Risk Management and Performance.

### 1 Introduction

The current era of digitalization and information technology continues to evolve, leading to increased public engagement aimed at enhancing the effectiveness and performance of government, as well as improving the quality of decision-making. Over the past several years, a number of open data movements have emerged globally, with transparency and data reuse as their primary objectives. Significant milestones include the introduction of the Public Sector Information (PSI) Directive in Europe in 2003, President Obama's open data initiative in the U.S. in 2009, the establishment of the Open Government Partnership in 2011, and the adoption of the G8 Open Data Charter in 2013. These initiatives led to the creation of open data portals like data.gov.uk, data.gov, and data.gov.sg, providing citizens and stakeholders with Accesss to government information and tools to assess public sector performance (Attad et al., 2017; Abu-Shanab; Abdulkareem and Ramml, 2022).

In Indonesia, the Open Government concept has been realized through the Regional Government Information System (Sistem Informasi Pemerintah Daerah, or SIPD),

which is designed to harmonize regional financial systems and enhance the performance of local governments. The implementation of SIPD is required under Government Regulation No. 12 of 2019 on Regional Financial Management, and further clarified through Minister of Home Affairs Regulation No. 77 of 2020, which outlines the Technical Guidelines for Regional Financial Management. This regulation covers all phases of the financial management cycle, including planning, budgeting, execution, administration, reporting, accountability, and supervision (Permendagri 77, 2020, Article 1). When measurement systems are employed to ensure organizational accountability, it's essential to acknowledge that they shape the behavior of both those being held accountable and those overseeing accountability. Consistent improvement efforts remain crucial for better performance. This also applies to the measurement of government performance, not only at the national level but also for the purpose of international comparison (Yang & Hsieh, 2007; Yang and Hsieh, 2007; Zhao, 2018; Afandi et al, 2025).

Performance measurement has emerged as a key component of governmental reform globally, propelled by growing demands from elected leaders and citizens for greater accountability, responsiveness, and service quality (Abhayawansa et al., 2021; Okongo et al., 2024; Perera et al., 2022). This pressure is unlikely to diminish and is expected to remain high in the future. Therefore, it is essential to develop a robust theoretical framework to explain the conditions and mechanisms that lead to successful government performance measurement. The performance of local governments remains a key area of concern and warrants further investigation. This is evident from the Audit Reports of Local Governments' Semester Reviews, which continue to highlight numerous performance-related issues, as illustrated by the following data. Table 1 shows the Audit Board of Indonesia's (BPK) examination results indicate that the number of findings related to both financial audits and performance audits of local governments remains high. Furthermore, the recommendations issued in response to these findings also remain relatively high in each period.

Table 1. Semiannual Audit Report on Local Government Performance

		Findings Count				
Identified Issues						
Financial Audit	435	1.094				1.965
Performance Audit	-	2.017	57	941	284	
Recommendations						
Financial Audit	1.056	5.463	6.861	44	8.922	
Performance Audit	-	3.072	121	2.380	765	

(Source: Audit Board of Indonesia, Semiannual Audit Report 2024)

This phenomenon suggests that the percentage of recommendations implemented properly and correctly is still low, resulting in recurring performance issues. Regarding the performance audit findings, several underlying problems that form the basis of these audits can be seen in the Table 2 the Audit Board of Indonesia's (BPK) 2021 performance audit, conducted on 37 local government entities in detail, revealed that in the first semester there were 5,369 findings related to internal control (IC) weaknesses, state losses amounting to IDR 1,196,903.55 million, potential losses of IDR 260,541.39 million, revenue shortfalls of IDR 624,224.37 million, and 2,248 administrative irregularities. In the second semester of 2021, additional issues were identified, including inefficiencies amounting to IDR 88,088.16 million, wastefulness of IDR 1,595.01 million, and ineffectiveness of IDR 5,156.66 million. In the first semester of 2022, problems increased further with 5,366 findings of IC weaknesses, state losses totaling IDR 1,452,539.96 million, potential losses of IDR 371,211.67 million, revenue shortfalls of IDR 534,765.35 million, and 2,020 administrative irregularities.

Table 2. Local Government Performance Issues in Indonesia

	2	3	4	nation
nesses of Internal Control	5.369	437	56	findings
losses	903,55	82,28	539,96	ns of IDR
tial Losses	541,39	11,88	11,67	ns of IDR
revenue shortfall	24,37	14,37	65,35	ns of IDR
nistrative Deviations	2.248	166		findings
ciency		,01		ns of IDR
ctiveness	0	,66		ns of IDR

(Source: Audit Board of Indonesia, Semiannual Audit Report 2024)

This situation illustrates that performance issues in local governments remain a significant area of concern and warrant further research. Therefore, it is important to explore variables that may influence local government performance, one of which is Open Government. There are potential benefits claimed for performance measurement (Kurmanov & Knox, 2022; Khotami, 2017; Lourenço, 2015), yet studies (Mansour & Kahla, 2025; Mo et al, 2025; McDermott, 2010) continue to find government performance questioned due to institutional misalignment, weak Enterprise Risk Management (ERM), and undesirable consequences related to risk management.

In line with Abu-Shanab's (2015) concept, Open Government as an organizational variable is divided into three levels: Transparency, Accountability, and Empowerment.

Several studies on transparency in various countries have shown that transparency adoption is rarely fully realized, as most transparency interventions are government-led (e.g., Grossman and Michelitch, 2018; Malesky, Schuler, and Tran, 2012). Riles (2018) provides an important advancement in addressing the challenges of expert knowledge within the context of accountability practices. She emphasizes that both citizens and governments require the assistance of experts and interpreters who can ensure meaningful accountability. The concept of empowerment is central to understanding how individuals, organizations, and communities evolve and thrive (Harinurdin et al, 2025). It involves active participation driven by grassroots ideas to shape performance through involvement in public oversight and policy decisions (Abu-Shanab, 2015; Otim et al, 2025; Carvalho et al, 2025). Establishing clear objectives is fundamental to developing the research design and interpreting the data. The main goals of this study are:

- 1) Examine the influence of transparency, as a component of the Open Government Framework, on local government performance.
- 2) Analyze the direct and indirect effects of transparency, accountability, and empowerment on performance through Enterprise Risk Management (ERM).
- 3) Investigate the role of ERM in mediating the relationship between Open Government practices and government performance.
- 4) Identify the key barriers to implementing transparency within local government institutions.
- 5) Provide practical recommendations for enhancing public sector transparency and performance through integrated governance and risk management strategies

## **2. Literature Review**

**2.1. Theoretical background and related works** Previous studies by Gordon and Miller (1976), Hayes (1977), and Piper (1977) have shown that these researches rarely utilized public organization theory literature. The scarcity of research related to the design of the Open Government framework, particularly in the aspect of mediation testing methods, strongly motivates this study. Theoretically, this research aims to examine the influence of the relationships between Open Government variables and Enterprise Risk Management (as a mediating effect) on government performance. So far, critiques of open government research have largely focused on framework design, particularly concerning testing methods. Drazin and Van de Ven (1985) proposed four important approaches in contingency research: the Structural Contingency Approach, the Contingency Leadership Approach, the Environmental Contingency Approach, and the Information Systems and Decision Process Approach. Given that these approaches exhibit certain weaknesses in both concept and outcome implications, the methodological focus has shifted towards the Structural Contingency Approach, particularly through testing interaction effects in mediation.

Contingency theory emphasizes that managerial decisions must be flexible and take into account various situational factors to achieve organizational effectiveness. In the early development of contingency theory, the open government framework was viewed as a linear model linking organizational structure design with the organization's control system. This model was critiqued by Otley (1980), who introduced the concept of a minimum necessary contingency framework. In Otley's model, open government is not seen as a logical consequence of organizational structure design policies but rather as an integral part of the open government package, existing alongside the organizational structure design implemented. The contingency theory approach has a significant connection to the concept of open government, particularly regarding the adaptation of government policies and strategies to the social, political, and technological contexts they face.

## **2.2 Open Government Framework**

Research examining the relationship between Open Government and organizational performance, involving contextual variables, has been widely recognized by scholars as an application of contingency theory. According to the contingency approach in management and organizational studies, effective management strategies depend on situational factors—there is no one-size-fits-all solution. The appropriateness of a managerial method is closely tied to the organization's specific context and challenges (Schmidhuber et al, 2021). Contingency theory is also closely related to the concept of Open Government, particularly regarding the alignment of government policies and strategies with social, political, and technological contexts. The concept of Open Government revolves around improving government performance to deliver more efficient public services and better, more affordable services to the public (Sandoval et al, 2012; Sabani, 2021). Regardless of a country's achievements in e-government initiatives, the status of its open government can be assessed. Open Government relies on active collaboration between citizens and the state, encouraging joint efforts to find solutions to common problems (United Nations, 2020; Sofyan et al, 2020). Previous studies have shown that the effective implementation of Open Government within government organizations significantly impacts performance improvement. However, this relationship is not direct; it is influenced by contextual factors such as Enterprise Risk Management (ERM), which mediates the relationship between control systems and organizational performance (Mahama et al, 2021; Andersen & Young, 2023). The supporting argument for this proposition is that ERM is a crucial contextual factor with a mediating effect on organizational performance.

## **2.3. Transparency**

The first issue related to Transparency is a key pillar in realizing good governance. In the context of local government, transparency plays a crucial role in ensuring that decision-making, budget management, and public services are conducted openly and

accountably (Vian, 2020; Sofyani et al, 2020; Schäfer, 2022). Implementing the principle of transparency allows the public to Access relevant information, while simultaneously encouraging public participation and increasing trust in the government. However, in practice, many local governments still face challenges in optimally implementing transparency. These obstacles can include a closed bureaucratic culture, low human resource capacity, unintegrated information systems, and weak oversight and accountability mechanisms.

#### **2.4.Accountability**

The second issue related to Accountability is the delay in submitting local government financial reports (LKPD) to the Audit Board of Indonesia (BPK). Such delays indicate significant shortcomings in the accountability of local government financial management. Accountability is often accompanied by the threat of sanctions, meaning those held accountable may attempt to leverage their superior knowledge to steer the outcomes of the accountability process in a particular direction (Grant and Keohane, 2005; Agostino et al, 2022; Aziz et al, 2015). Riles (2018) provides an important advancement in addressing the challenges posed by expert knowledge within accountability practices. She emphasizes that both citizens and governments require assistance from experts and interpreters to ensure meaningful accountability.

#### **2.5. Empowerment**

The third issue relates to Empowerment, findings from the BPK Semiannual Audit Report (IHPS) 2022 indicate that the overall performance targets of local governments have not been achieved, reflecting a lack of empowerment at the Regional Work Unit (SKPD) level. This issue should become a priority agenda for collective improvement to prevent future performance problems. Empowerment is now recognized as a critical framework for analyzing the progress of individuals, organizations, and communities. It is described as active participation through bottom-up ideas that influence performance by adopting control and policymaking for the public (Abu-Shanab, 2015; Choi, 2020; Otim et al, 2025; Carvalho et al, 2025).

#### **2.6.Enterprise Risk Management**

The fourth issue relates to this study also includes another variable influencing performance, namely Enterprise Risk Management (ERM). The issue related to ERM, based on findings from the BPK Semiannual Audit Report (IHPS) 2022, is the still high number of internal control problems within local governments. The Enterprise Risk Management (ERM) approach has been widely considered and well accepted by entities worldwide because it provides an integrated solution to help entities protect their value and performance. The risk management process offers protection against unexpected losses arising from potential risk types (Mahama et al, 2021; Andersen & Young, 2023). ERM is applicable and consistent in assessing information technology risk management in both government sectors and business organizations (Bracci et al, 2021). At its core,



risk management seeks to optimize risk responses to help the organization fulfill its strategic objectives, enhance performance, and protect or enhance its value. One major criticism of governance and performance rankings targets the validity of their indicators, which often rely on compilations of opinion surveys, risk assessments, and broad sector indicators that are difficult to interpret (De Lorena et al, 2023). Management must plan and organize (design) in a way that provides reasonable assurance that organizational risks are effectively managed and that organizational objectives will be achieved efficiently and economically.

### **3. Hypotheses Development**

The current research aims to evaluate the model both methodologically and theoretically. The methodological aspect relates to the use of path analysis based on Structural Equation Modeling. Meanwhile, the theoretical aspect concerns the development of organizational variables by applying Transparency, Accountability, Empowerment, Enterprise Risk Management, and Performance. Transparency in regional government administration positively impacts performance improvement because all activities, programs, and financial management are conducted openly and published to the public (Sofyani et al, 2022). By expanding transparency channels within the government, oversight from both trustees and the public improves, leading to better government performance outcomes (Auditya et al., 2013). Transparency means providing the public with Accesss to information, which supports the monitoring of government actions and helps mitigate the risk of inefficiency or misconduct. Governments must offer transparency in both regulatory processes and healthcare outcomes, while also disclosing any secondary interests that might influence policymakers' actions or decisions (Stier, 2015).

While transparency is considered a necessary condition for enhancing local government performance, it is not sufficient on its own; accountability and a commitment to preventing corruption are also required (Park & Gil-Garcia, 2022). Although transparency is an important input affecting performance, it is equally important to consider how information is shared and specifying the parties involved, to promote accountability. Transparency in service delivery helps the public and government oversight bodies identify performance weaknesses and hold government officials accountable for performance deficits (Sofyani et al, 2022). Lührmann et al (2020) highlights the relationship between transparency, accountability, and performance outcomes, asserting that 'without transparency or signals concerning officials' actions, effective monitoring and accountability are undermined (e.g., performance metrics, verification results, announcements, and user complaints), citizens have a poor relationship with the government.' When policies, rights, procedures, and performance measures are transparent, stakeholders can more easily detect government performance achievements. The greater the transparency, the more room there is for

government officials to be held accountable for their actions, thereby improving government performance (Sofyani et al, 2022). Transparency in processes also makes the public aware of government commitments (expressed through policies and plans) and the targets used as the basis for measuring government performance (Vian, 2020). In line with this theoretical foundation, the hypothesis of this study is as follows:

**Hypothesis 1a:** Transparency has a positive effect on Enterprise Risk Management in local governments in Indonesia

**Hypothesis 1b:** Transparency has a positive effect on the performance of local governments in Indonesia

Government accountability in the public sector entails being transparent and answerable to citizens regarding the sources and allocation of public resources. Accountability refers to the responsibility of an individual or organization to report and justify their actions and performance to those with the authority to hold them accountable. It is a crucial element in ensuring values such as efficiency, effectiveness, reliability, and confidence in the information presented. Accountability must be defined by laws or regulations through very specific procedures concerning matters of responsibility (Alam, Said & Aziz, 2019). Accountability entails the responsibility of those in positions of power to explain, justify, and take ownership of their decisions, actions, and overall performance. Officials are accountable for ensuring their actions comply with the publicly stated laws, rules, guidelines, and commitments (Abhayawansa, Adams & Neesham, 2021). In Tanzania, the legal framework for decentralization policy still presents significant challenges in enabling local government authorities to be accountable to the public. This accountability is intended to control government performance (Kessy, 2020). Accountability involves a two-way transaction: the supply side and the demand side. Most efforts to enhance accountability have centered on institutional, legal, and procedural reforms—the supply side—while the role of social accountability, or the demand side, has received limited attention. Accountability is critical in efforts to improve government performance (Lührmann, et al, 2020). In line with this theoretical foundation, the hypothesis of this study is as follows:

**Hypothesis 2a:** Accountability has a positive effect on Enterprise Risk Management in local governments in Indonesia.

**Hypothesis 2b:** Accountability has a positive effect on the performance of local governments in Indonesia

Public sector research rooted in black box theories points to the strong impact of human resource strategies—especially structural empowerment—on boosting performance. By empowering its workforce, a public organization fosters greater agility



and operational excellence, contributing to higher performance outcomes. Community empowerment includes the ability to monitor and evaluate local government performance. This enhances accountability and ensures that government programs proceed according to plan (Okongo et al, 2024). Involving the community in government development planning processes can lead to programs that better align with local needs and foster a greater sense of ownership among the community. The ultimate goal is to improve government performance in governance (Radin, 2000). An empowered community can provide constructive feedback on public services and performance, helping local governments continuously enhance service quality (Alfarizi et al, 2022). Empowered communities tend to be more self-reliant and capable of addressing local issues without constant dependence on the government, creating more sustainable development that leads to effective government performance (Choi, 2020). In line with this theoretical foundation, the hypothesis of this study is as follows:

**Hypothesis 3a:** Empowerment has a positive effect on Enterprise Risk Management in local governments in Indonesia

**Hypothesis 3b:** Empowerment has a positive impact on the performance of local governments in Indonesia

The increasing importance of risk management in governance mechanisms is not only concluded from the analysis of main control frameworks developed by professional practice over the years, but also aims to improve performance. Therefore, having good governance and performance has become synonymous with having a comprehensive and formal risk management system (Bracci et al, 2021; Mahama et al, 2021). ERM is an ongoing process to achieve optimal performance (Beeler, 2011), where activities focus on identifying, documenting, and prioritizing the company's strategic risks (Andersen & Young, 2023). Consequently, if an organization can manage it well, it will bring significant benefits, such as improved performance through risk measurement, focused execution on risk mitigation, and designing internal audit plans to ensure that business processes and systems manage risks effectively. ERM also depends on several driving factors such as internal factors, including institution size and type, and external factors that must be considered to enhance efficiency and improve performance achievement efforts (Bracci et al, 2022). De Lorena et al (2023) emphasize that organizations in the non-financial sector also benefit from ERM, while other organizations that do not see benefits from ERM may waste resources on risk management. According to Gourbier et al (2025), larger institutions are more likely to have and engage in ERM programs than smaller institutions. For example, larger institutions typically handle various risks and need to manage them properly to achieve optimal performance. In line with this theoretical foundation, the hypothesis of this study is as follows:

**Hypothesis 4a:** Enterprise Risk Management has a positive effect on the performance of local governments in Indonesia.

**Hypothesis 5:** Enterprise Risk Management mediates the effect of transparency on the performance of local governments in Indonesia.

**Hypothesis 6:** Enterprise Risk Management mediates the effect of accountability on the performance of local governments in Indonesia.

**Hypothesis 7:** Enterprise Risk Management mediates the effect of empowerment on the performance of local governments in Indonesia

#### 4. Research Methodology

The research design employs an explanatory research approach by testing SEM-PLS. Data were collected from various regions to ensure a diverse representation of existing local government practices in North Sumatra Province, which consists of Regional Financial Management Officials (PPKD), Budget Users (PA), Financial Administration Officers of SKPD (PPK SKPD), and Technical Activity Implementers (PPTK) under the SKPD jurisdiction. A total of 217 samples were gathered through mail surveys using purposive convenience sampling, meaning samples were selected based on information about elements that met the criteria to be included. The data analysis technique used to test the hypotheses involved a series of stages, including the inner model, outer model, and bootstrapping tests. The variables in this study include three main contextual variables—Open Government components consisting of Transparency, Accountability, and Empowerment—and outcome variables, namely Enterprise Risk Management and government performance. Table 3 describes the operational definitions of each variable.

Table 3. Variable and Measurement

Variable	Definition	Indicator	Scale	Source
Government performance	measurable output originating from the implementation of government affairs in accordance with the authorities and responsibilities within the stipulated timeframe.			Criswell and Hsieh, 2005)
Enterprise Risk Management (ERM)	Risk management is a systematic and organized process directed by a risk-aware organization to identify, analyze, and manage organizational risks at an appropriate level, ensuring a reasonable chance in achieving the organization's purpose and mission.	Identification of Risk Management Communication and Collaboration Identification of the Risk Management System Implementation of the Risk Management Process		Wang & Olson, 2006)

ization's objectives.		oring and ation of the Risk gement System
parency	openness of the nment in delivering ation related to ; resource gement activities to relevant parties is red through the /ing dimensions: nation Quality	shanab ); Florini ); via dan h, 2021); (2009); er, (2022)
	nation Accesss	ate information rehensive ation ant information information ime information  nation is Accesssible citizens. nation is available at ies. nation is Accesssible formats (and ages).
intability	ding information on aspect of nment istration—from ing and mentation to the nes of each y—is necessary to e transparency to the community.	cial accountability plementing nment programs and ies. sment of financial mance. ntability is built on ble information ntability is assessed ively and ndently. is follow-up action

	Accountability and transparency reports	
Empowerment	Willingness of decision-making administrators to design be delegated to the participation processes is. formal cement of decisions Empowerment) is 1 be based on citizen accompanied by much lack. developed theory on process of generating these processes is largely driven ly lead to the bottom up, with desired outcomes is initiating substantive sals that inform Empowerment). nment action	valter, ); Abu- b (2015)

Based on the theoretical review presented, the theoretical framework can be developed as illustrated in Figure 2 to examine the impact of open government, particularly focusing on Transparency, Accountability, and Empowerment in Indonesia. The model is based on the E-Government Adoption Model (E-GOV) and the Comprehensive Assessment Model (CAM), which influence Enterprise Risk Management and Performance

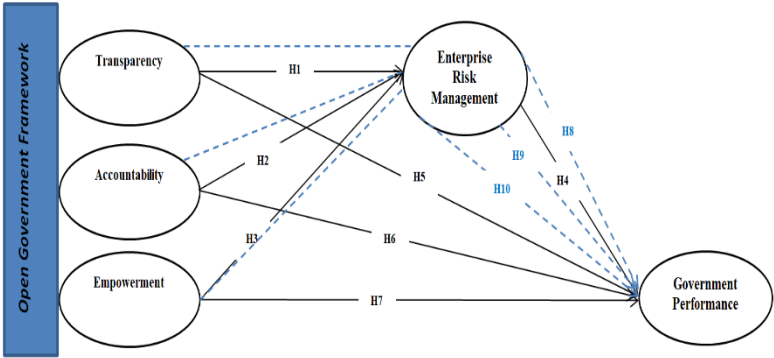


Figure 2: Conceptual model

In the realm of public sector reform and good governance, the relationship between transparency and governmental performance has been the subject of considerable research. Transparency is considered a key pillar of the Open Government Framework, along with accountability and public empowerment. Studies such as Dillard & Vinnari

(2019) and Fan & Pan (2023) emphasize that greater transparency increases public trust, improves decision-making, and enhances service delivery efficiency.

## 5. Results

Table 4 shows that the majority of respondents were male (68%), with females making up 32%. Most respondents were in the 41-50 age range (36.57%). Respondents had secondary to tertiary education (SMA/SMK, Diploma, Bachelor's degree). The distribution of positions within regional government agencies is quite diverse, with Technical Implementation Officers (PPTK) accounting for 33.33% of the positions being the most frequently filled. Respondents had worked in regional government agencies for between 6-10 years (53.70%), indicating that many regional government agencies are quite experienced in carrying out government duties.

**Table 4. Respondent Distribution**

Respondent Identity	Category	n	Percentage
Gender	Man	147	68
	Woman	69	32
Age	20 – 30 year	20	9,26
	31 – 40 year	67	31,02
	41 – 50 year	79	36,57
	51 – 60 year	33	15,28
	> 60 year	17	7,87
Education	High School	37	17,13
	Diploma (D3)	61	28,24
	Bachelor degree	99	45,83
	Postgraduate	19	8,80
Unit Kerja	Regional Financial Management Officer	34	15,74
	Budget User (PA)	45	20,83
	Financial Administration Officer (PPK SKPD)	65	30,09
	Technical Implementing Officer (PPTK)	13	6,05

Working Hours	year	3
	year	11
	0 year	10
	15 year	16
	5 year	5

The preliminary analysis focused on assessing the reliability of all research constructs, which involved to test the measurement quality, item reliability, CR, and AVE were calculated. To confirm item reliability, it is recommended that observed variables load at least 0.6 onto their respective latent constructs (Hair et al., 2021). As shown in Figure 3, the results reveal that all constructs fulfill the item reliability criteria, with each indicator having a factor loading of 0.60 or higher. In addition, all constructs exhibit Cronbach's alpha and CR values above the minimum threshold of 0.7. Following this, to assess convergent validity, the AVE for each construct was evaluated to ensure it met the minimum acceptable value of 0.50 (Hair et al., 2021). All constructs analyzed in this study exceed the acceptable AVE threshold, which supports the presence of convergent validity. The data for CR, Cronbach's Alpha, and AVE are detailed in Table 5.

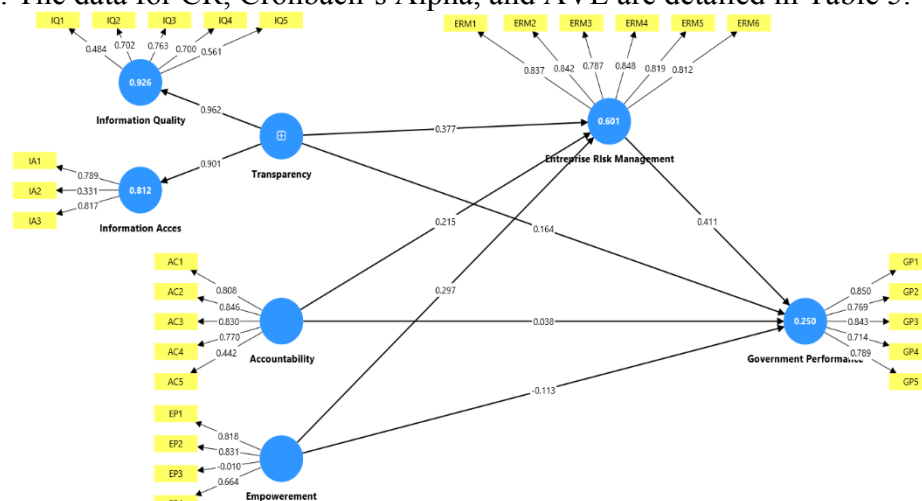


Figure 3. Factor Loading, source: Bootstrapping test with SMARTPLS 4

Figure 2 demonstrates that, based on the outer loading values, it can be concluded that six indicator (IQ1;IQ5;IA2;AC5;EP3;EP4) of the variable is invalid because its construct value shows an outer loading value of  $<0.7$ , so it must be excluded from the



model. The outer loading values of the other indicators are valid because they have outer loading values of  $>0.7$ , so they are suitable for inclusion in the model.

Table 5: CA, CR, Convergent validity

Variable	Cronbach's $\alpha$	Composite reliability	E
Accountability	0.39	0.43	0.75
Government	0.55	0.56	0.49
Enterprise Risk Management	0.06	0.11	0.30
Government Performance	0.53	0.51	0.31
Information Access	0.27	0.27	0.79
Information Quality	0.47	0.51	0.38
Transparency	0.56	0.01	0.36

source: Convergent validity with SMARTPLS 4

This finding supports that the composite reliability is in line with the established criterion of being greater than 0.7. The Cronbach's Alpha value exceeds 0.6, indicating that the measurements in this study are reliable. Furthermore, based on the outer loading and AVE values, the data meet the criteria for convergent validity, as all AVE values are greater than 0.50. Evaluation of the structural model involved a thorough examination of critical metrics to determine the validity of the research hypotheses (Hair et al., 2021). More specifically, we evaluated the  $\beta$  coefficients and associated t-values generated through the bootstrap approach. An overview of the critical findings can be found in Table 5.

Table 6: Structural Direct Effect Model

Hipotesis	t-statistics	p-values	Decision
Accountability -> Enterprise Risk Management	4.5	0.25	Accepted
Accountability -> Government Performance	4.0	0.00	Accepted
Government -> Enterprise Risk Management	0.0	0.00	Accepted
Government -> Government Performance	3.7	0.51	Accepted
Enterprise Risk Management -> Government Performance	3.9	0.00	Accepted
Transparency -> Enterprise Risk Management	5.9	0.00	Accepted
Transparency -> Government Performance	3.8	0.02	Accepted

source: Bootstrapping Test with SMARTPLS 4

Table 5 displays the structural model results, which evaluate the interrelationships among the study's constructs. The correlation coefficients indicate the magnitude and direction of these associations.

- 1) The calculated t-value for the Accountability variable on Enterprise Risk Management is  $2.245 > 1.854$  with a significance level of  $0.025 < 0.05$ , indicating that Accountability has an effect on Enterprise Risk Management.
- 2) The calculated t-value for the Accountability variable on Government Performance is  $2.440 > 1.854$  with a significance level of  $0.000 < 0.05$ , indicating that the Accountability has an effect on Government Performance.
- 3) The calculated t-value for the Empowerment variable on Enterprise Risk Management is  $3.900 > 1.854$  with a significance level of  $0.000 < 0.05$ , indicating that Empowerment has an effect on Enterprise Risk Management.
- 4) The calculated t-value for the Empowerment variable on Government Performance is  $1.437 < 1.854$  with a significance level of  $0.151 > 0.05$ , indicating that the Empowerment has no effect on Government Performance.
- 5) The calculated t-value for the Enterprise Risk Management variable on Government Performance is  $3.689 > 1.854$  with a significance level of  $0.000 < 0.05$ , indicating that the Enterprise Risk Management has an effect on Government Performance.
- 6) The calculated t-value for the Transparency variable on Enterprise Risk Management is  $3.9959 > 1.854$  with a significance level of  $0.000 < 0.05$ , indicating that Empowerment has an effect on Enterprise Risk Management.
- 7) The calculated t-value for the Transparency variable on Government Performance is  $1.638 < 1.854$  with a significance level of  $0.151 > 0.05$ , indicating that the Empowerment has no effect on Government Performance.

The next statistical test used to test the significance of the mediation effect in a regression model is the Sobel test. A mediation effect implies that the relationship between the independent and dependent variables is explained, at least in part, by a mediator variable. By analyzing the indirect path, the indirect test helps confirm whether the mediator plays a meaningful role in the relationship between variables.

Table 7. Structural Indirect Effect Model

Hypothesis				statistics	ussion
				$ DEV $	ies
ntability	->	Enterprise Risk Management	->	28	ted
nment Performance					
werment	->	Enterprise Risk Management	->	75	ted
nment Performance				10	
parency	->	Enterprise Risk Management	->	08	ted
nment Performance				07	

source: Indirect Specification Test with SMARTPLS 4

Test results demonstrate that Enterprise Risk Management cannot mediate the relationship between Accountability and Government Performance a significance level

of  $0.068 > 0.05$ . Enterprise Risk Management can mediate the relationship between Empowerment and Government Performance a significance level of  $0.010 < 0.05$ . Enterprise Risk Management can mediate the relationship between Transparency and Government Performance a significance level of  $0.007 < 0.05$ .

## **6. Discussion**

This study demonstrates that transparency has a significant effect on Enterprise Risk Management. The implementation of transparency across all regional government units can enhance government performance by ensuring the openness of relevant and accurate information. A transparent government improves the Enterprise Risk Management process. Transparency means that government operations are easily Accessible or known to the public, allowing citizens to monitor and evaluate government performance. Steps taken in Enterprise Risk Management continue to promote the development of a more open, participatory, and innovative government, which is expected to improve overall government performance (Romero, 2025).

This study provides evidence that accountability significantly influences Enterprise Risk Management. Accountability plays a major role in Enterprise Risk Management because both work together to create a better, fairer, and more efficient government system. An accountable government enforces stricter risk management processes, listens to the needs of the community, and can clearly and transparently justify its policies and actions (Janenova & Kurmanov, 2025). This forms a crucial foundation for building a responsive and effective government.

Empirical results from this study support the conclusion that empowerment enhances Enterprise Risk Management. In certain situations, empowerment can have a direct impact on the implementation of risk management (Harinurdin et al., 2025). Empowerment often requires ongoing efforts to enhance community capacity to actively participate in decision-making processes or in managing public policies. However, in many countries or government systems, community empowerment may not receive sufficient priority. Governments may focus more on top-down control and management, which limits opportunities for community empowerment (Alotaibi, Issa & Codesso, 2025).

The results indicate a significant positive relationship between ERM and organizational performance. As times change, public sector organizations continuously evolve to adapt to both internal and external environments. Organizational changes to adjust to these factors can create opportunities and risks. Opportunities offer chances for improvement, while risks represent potential losses and failures. The term "risk" is heard almost daily and often carries a negative connotation—something undesirable that we seek to avoid. Risk can be defined as an adverse event or the likelihood that outcomes deviate from expectations. Risk management aims to control these risks to achieve the most optimal results. In an organizational context, many risks are faced, and failure to

manage them effectively can lead to losses. Therefore, managing organizational risks is essential for survival and even for optimizing risk-taking. Effective risk management helps organizations achieve their mission and vision, improve operational performance, and protect long-term value. The increasing importance of risk management in governance mechanisms is not only concluded from professional frameworks developed over the years but also aims to improve performance. Consequently, good governance and performance have become synonymous with having a broad and formal risk management system (Brelàz et al, 2025). ERM is a continuous process aimed at achieving optimal performance, with activities focused on identifying, documenting, and prioritizing an organization's strategic risks. Therefore, when an organization manages risks effectively, it can gain significant benefits such as enhanced performance through risk measurement, focused execution on risk mitigation, and designing internal audit plans to ensure that business processes and systems manage risks effectively.

ERM also depends on several driving factors, including internal factors such as the size and type of institution, as well as external factors that must be considered to enhance efficiency and improve performance efforts (De Lorena et al, 2023). Andersen & Young (2023) emphasize that organizations in the non-financial sector also benefit from ERM, whereas organizations that do not see the benefits of ERM tend to spend resources on risk management without gaining significant advantages. According to Hoyt and Liebenberg (2008), larger institutions are more likely to adopt and engage in ERM programs than smaller ones. For example, larger institutions typically face a broader range of risks that need to be effectively managed to achieve optimal performance.

This study proves that transparency is not significantly associated with performance. Transparency in government has not yet focused on making information related to policies, decisions, and public resource management Accesssible to the general public. The low level of transparency in regional government administration has no impact on performance because activities, programs, and financial management have not been conducted openly or published to the public (Saputra, Darwanis & Abdullah, 2014). The expansion of transparency channels within the government should be improved to achieve better government performance (Choi., 2021). Transparency entails making information available in a way that allows the public to Accesss and utilize it effectively. This can reduce the risk of poor performance by enabling oversight of public actors and their decisions. The government has a responsibility to ensure clarity in regulations and in the outcomes of healthcare service delivery processes and to disclose any secondary interests that may affect policymaker performance and regulation (Saldanha & Guillaumon, 2022).

This study provides evidence that accountability positively influences performance. Accountability has a significant impact on performance in both the public and private

sectors, including in the context of local government performance. Accountability refers to the obligation of the government or organization to be answerable for their actions to the public or other stakeholders, ensuring that resources are used efficiently and policies are implemented in line with established objectives. Numerous theoretical and empirical studies have identified accountability as a crucial factor in achieving public performance. For example, in Germany, where early implementation of the national sustainability strategy has undergone many revisions over the past decade, sustainability reporting has laid a strong foundation for accountability, leading to improved government performance (Agostino et al, 2022). When accountability exists, governments or organizations are more likely to use resources efficiently and effectively. Clear accountability mechanisms, such as financial audits or performance evaluations, encourage careful planning and budgeting to achieve desired goals. Accountability reduces waste and promotes targeted use of budgets, which in turn enhances overall performance. Doran et al (2023) distinguishes between accountability mechanisms that influence how international agendas (such as Open Government Data) are managed in terms of authorization, support, and impact on performance. Fox (2007) argues that accountability can be “soft” or “hard,” reflecting two important dimensions: the right or capacity to demand answers, and the ability to enforce consequences through sanctions, compensation, or remedies that lead to organizational performance. Franco et al (2017) further explains democratic accountability by emphasizing the principle that “the governed must have the opportunity to sanction and demand answers from those in power,” which impacts performance. Public accountability enables local governments to be answerable for all activities carried out, allowing their performance to be evaluated positively by both internal and external parties. This underscores the importance of public accountability in improving the performance of regional government agencies (Geneiatakis et al, 2020).

This study found that empowerment does not have a significant effect on performance. Kaufmann et al (2011) stated that empowerment leads to better performance. Empowerment helps recovery after service failures and results in improved organizational performance. Kim (2007) also argued that empowerment is a high-performance work system framework. Empowerment is viewed as an organizational resource base that explains how human resources are developed, and empowerment practices can lead to competitive advantage. Numerous empirical studies confirm the positive effects of empowerment practices on organizational outcomes (Malodia et al, 2021). Other studies have found positive relationships between structural empowerment practices and quality, productivity, and overall performance. A meta-analysis of empowerment-related practices. Studies indicate that high-performance work systems, which include elements such as information sharing, employee development, training, compensation, and engagement, are connected to improved financial results, lower

voluntary turnover, and better operational performance (Jiang et al., 2012). In summary, providing empowerment-driven environments are associated with notable improvements in performance and employee engagement (Okongo et al, 2024; Choi, 2020). Studies grounded in black box theories of public management highlight that effective human resource management, especially structural empowerment, plays a crucial role in enhancing public sector performance (Alfarizi et al, 2022). Empowering human resources at a high level enables public organizations to respond flexibly, function efficiently, and deliver results more effectively, ultimately enhancing performance.

This study's results demonstrate that Enterprise Risk Management (ERM) mediates the effect of Transparency on the performance of local governments. ERM acts as a mediating mechanism linking transparency to improved government performance. Through transparency in Accesss to government information and data, the public can directly monitor government performance. This encourages the government to work more efficiently and responsibly (Abdulkareem & Ramli, 2022). Transparency in decision-making processes and budget management also reduces opportunities for corruption, ensuring that public funds are used more effectively and appropriately to enhance performance (Alqudah & Muradkhanli, 2021). Transparent and open governments tend to be more cautious in their decisions, aware that every action can be scrutinized by the public (Janssen et al., 2017). Moreover, a more open decision-making process builds public trust in the government, which in turn fosters greater citizen participation in governance. Transparency also enables the government to identify errors or weaknesses in existing policies or programs promptly, allowing for timely improvements that lead to sustained performance enhancement.

This study demonstrates that Enterprise Risk Management (ERM) can mediate the effect of Accountability on performance. Through ERM, accountability towards performance is enhanced because policies tend to be more relevant and effective, grounded in real insights and experience (Agostino, Saliterer & Steccolini, 2022). Accountability via ERM plays a crucial role in improving government performance, as the principles of transparency, participation, and responsibility—which underpin open governance—directly impact how the government operates, manages resources, and engages with the public (Harrison & Sayogo, 2014; Lourenço, 2015). Open governance not only increases accountability but also drives overall improvements in government performance.

This study demonstrates that Enterprise Risk Management (ERM) can mediate the effect of Empowerment on performance. Community empowerment heavily depends on how effectively empowerment policies and processes are implemented. If empowerment is carried out in isolation and not integrated with the principles of ERM, it may still contribute directly to performance. However, ERM can mediate the influence of empowerment on local government performance. Transparency in governmental



processes enhances public trust in the government. When citizens perceive the government as transparent and accountable, support for policies, programs, and overall government performance increases (Choi, 2020). This leads to greater responsiveness, as direct feedback from the community enables the government to quickly adjust services and policies to better meet citizens' needs.

## **7. Conclusion**

Based on the discussion presented earlier, this study specifically concludes that from the perspective of Open Government—namely transparency, accountability, and empowerment—these elements have a direct influence, but only accountability has a significant direct effect on local government performance. The interactive influence of Enterprise Risk Management (ERM) is evident through its mediating effect on the relationship between transparency, accountability, and empowerment with local government performance. The relationships among the variables in this model can be explained using contingency theory, employing a “fit” approach through path analysis. This approach is considered more effective in examining the relationships between contextual and organizational dimensions. Specifically, this study supports hypotheses 1, 2, 3, 5, 7, 8, 9, and 10. However, the failure to confirm hypotheses 1 and 3 does not imply a failure of contingency theory in explaining the organizational-contextual variable relationships. Rather, it is attributed to the limitations of the path analysis approach used to test the theory. This study has limitations in measuring the performance of local government samples. This is because it applies empirical data from government agencies (SKPD), where performance is generally assessed based on LAKIP rather than perception-based measures. On the other hand, a more in-depth study could be conducted with a larger sample of local governments as a whole, particularly those with more complex control systems.

Future research could explore several important directions based on the findings of this study. First, longitudinal studies are recommended to examine how transparency and Enterprise Risk Management (ERM) evolve over time and their sustained impact on local government performance. Second, future work may expand the model by including additional contextual variables, such as organizational culture, political dynamics, or digital governance maturity.

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### **Author Contributions**

Irawan, SE, M.Si conceived the research idea, designed the methodology, collected and analyzed the data, and wrote the initial manuscript Prof. Iskandar Muda, Prof. Siro Juzilam and Dr. Chandra Situmeang provided supervision, conceptual guidance, critical revisions, and academic feedback throughout the research and writing process. Both authors reviewed and approved the final version of the manuscript.

### **About the Author**

#### **Irawan**

Lecturer and student of doctoral in the Department of Accounting Studies; author of publications on accounting studies, public sector, Managegemnt Accounting System and Information Thecnology Financial Management.

#### **Prof. Iskandar Muda**

Professor in the Department of Accounting Studies; Dean of Faculty of Economics and Business studies; senior lecturer at Universitas Sumatera Utara; author of publications on accounting studies, public sector, Managegemnt Accounting System and Information Thecnology.

#### **Prof. Siro Juzilam**

Professor in the Department of Economic Development Studies; Dean of Faculty of Economics and Business studies; senior lecturer at Universitas Sumatera Utara; author of publications on economic development, SDGs, and Economic Growth.

**Dr. Chandra Situmeang**

Professor in the Department of Accounting Studies; Dean of Faculty of Economics and Business studies; senior lecturer at Universitas Negeri Medan; author of publications on Managament Portofolio and Financial Management