

**THE INFLUENCE OF ORGANIZATIONAL TRANSPARENCY,
ACCOUNTABILITY, RESPONSIBILITY, INDEPENDENCE, AND
FAIRNESS ON ORGANIZATIONAL PERFORMANCE, MEDIATED BY
ORGANIZATIONAL COMMITMENT AND DIGITAL LEADERSHIP
WITHIN THE BARITO SELATAN REGENCY GOVERNMENT
ENVIRONMENT**

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Abstract

Indonesia is committed to achieving developed country status by 2045 through the "Golden Indonesia 2045" initiative. However, the nation faces significant challenges, such as the impact of the COVID-19 pandemic, which slowed economic growth from 5.02% in 2019 to 2.97% in 2020 and increased the unemployment rate from 5.28% to 7.07%. Government effectiveness remains low, with an index score of 0.44 and a global ranking of 61. In Central Kalimantan, South Barito Regency exhibits low competitiveness with a competitiveness index of 2.93, ranking 14th out of 15 in public service assessment, despite utilising information technology with an SPBE (Electronic-Based Government System) index of 3.19 in 2023. Improving the performance of regional apparatus organisations (OPD) and implementing digital leadership are necessary to enhance public services that are effective, efficient, and transparent. This study aims to analyse the influence of transparency, accountability, responsibility, independence, and organizational justice on organizational performance, mediated by organizational commitment and digital leadership within the Government of South Barito Regency. The research design employs an explanatory research approach. The sample consists of OPDs within the South Barito Regency Government, with the unit of analysis being heads of departments, secretaries, and information technology personnel, totalling 93 respondents. Data collection was conducted through surveys using questionnaires, and the analytical method used was Partial Least Squares Structural Equation Modelling (PLS-SEM). The results indicate that transparency, accountability, responsibility, independence, and organizational justice all positively and significantly influence organizational commitment within the regional government. Transparency, accountability, responsibility, and organizational justice also positively affect digital leadership, while the effect of independence is not significant. Critically, independence and organizational justice significantly and directly predict organizational performance, whereas transparency, accountability, and responsibility do not (indicating full mediation for these three variables). Furthermore, organizational commitment and digital leadership significantly enhance organizational performance.

Keywords : *transparency, accountability, responsibility, independence, organizational justice, organizational commitment, digital leadership, organizational performance*

1. INTRODUCTION

Indonesia aims to achieve developed nation status by 2045, underpinned by the "Golden Indonesia 2045" concept. However, this ambition is fraught with challenges, notably the lingering effects of the COVID-19 pandemic, which decelerated economic growth from 5.02% in 2019 to 2.97% in 2020 and simultaneously escalated the unemployment rate from 5.28% to 7.07% during the same period. Furthermore, the effectiveness of Indonesian governance remains relatively low, evidenced by a Government Effectiveness Index score of 0.44, ranking 61st globally and 16th in Asia. Specifically, Central Kalimantan Province, including the South Barito Regency (Kabupaten Barito Selatan), exhibits low regional competitiveness. South Barito Regency's regional competitiveness index stands at 2.93, placing it fifth in Central Kalimantan but significantly below the national average of 3.44. The sub-par performance in public service delivery is further highlighted by the results of the Public Service Compliance Assessment, where South Barito Regency scored 63.73 in 2023, ranking 14th out of 15 local governments in Central Kalimantan.

The consistently poor performance of local government agencies in the South Barito Regency over recent years confirms a decline in public service delivery. The primary obstacle to realizing good governance, however, is identified as a systemic lack of understanding, awareness, and capacity among key actors, particularly the apparatus human resources, in the administration of government. Consequently, an alternative strategy to propel public service improvement, specifically for the public finance sector, is the adoption of enterprising the governance. This principle of budgetary provision is mandated under Law Number 17 of 2003 concerning State Finance.

A further urgency lies in digital transformation, which has fundamentally altered how governments operate and serve the public. The effective utilization of information technology can enhance the efficiency, transparency, and accountability of public services. While South Barito Regency has demonstrated progress in leveraging information technology, indicated by an increase in the Electronic-Based Government System (SPBE) index, substantial room for improvement persists. Therefore, this study will also explore the critical role of digital leadership in driving the requisite transformation and change for achieving superior public service, which will ultimately boost regional competitiveness and public trust in the government.

Empirical research establishes that organizational transparency, accountability, responsibility, independence, and organizational justice significantly impact organizational commitment. Transparency enhances employee commitment by fostering a sense of being valued and trusted (Rawlins, 2008; Batubara et al., 2022; Suharti et al., 2020). Accountability, by increasing the sense of responsibility and recognition for employee contributions, is also closely linked to organizational commitment (Ali and Raza, 2017; Dubnick and Frederickson, 2015; Hall and O'Dwyer, 2017). Responsibility strengthens organizational commitment through the recognition and appreciation of employees' roles (Ali and Raza, 2017; Gomez et al., 2019; Rahim et al., 2018). Independence, by providing employees with autonomy and control over their work, contributes to increased commitment (Lee et al., 2017; Mohan and Srinivasan, 2016; Shams and Rafique,

2019). Finally, organizational justice—encompassing distributive, procedural, and interactional dimensions—improves employee commitment by cultivating trust and satisfaction (Cropanzano et al., 2017; Aryee et al., 2018; Cohen-Charash and Spector, 2019). By implementing these principles, public organizations can elevate employee commitment, thereby contributing to overall organizational performance (Colquitt et al., 2006; Ambrose and Schminke, 2009).

Empirical evidence further indicates that transparency, accountability, responsibility, independence, and organizational justice also play a vital role in digital leadership. Transparency improves digital leadership effectiveness by enhancing communication and trust (Gonzales and Martinez, 2019; White et al., 2021), while accountability ensures technology is utilized ethically and transparently, bolstering employee trust and engagement (Smith et al., 2018; Patel and White, 2020). Responsibility in digital leadership contributes to successful digital transformation by considering the technology's impact on all stakeholders (Brown and Lee, 2019; Allen et al., 2018). Independence allows leaders to manage technological change more effectively and innovatively, free from undue political or bureaucratic pressure (Smith et al., 2019; Park and Kim, 2018). Organizational justice supports digital leadership by increasing team members' trust and commitment and ensuring that technological policies are applied fairly and transparently (Adams and Smith, 2021; Green and Brown, 2019). In the context of government organizations, the application of these principles can enhance the effectiveness, accountability, and public trust in digitalization processes and technology policies (Kane et al., 2015; Flynn and Flynn, 2015).

Empirical studies also demonstrate that transparency, accountability, responsibility, independence, and organizational justice significantly impact organizational performance. Transparency enhances performance by reducing information asymmetry and improving collaboration (Greenwood et al., 2020; Hirsch and Friedman, 2019), while accountability clarifies responsibilities and optimizes evaluation, contributing to efficiency and effectiveness (Smith et al., 2017; Lopes and Martins, 2018). Organizational responsibility boosts performance through employee motivation and commitment (O'Neill and Jones, 2019; Tan and Rahim, 2018), while independence permits more flexible and responsive decisions to change (Jackson and Thomas, 2018; Davis and Lee, 2019). Organizational justice contributes to performance improvement by increasing job satisfaction and commitment (Cohen-Charash and Spector, 2019; Aryee et al., 2018). Within the governmental context, applying these principles improves the efficiency, accountability, and quality of public services, while concurrently enhancing public trust and participation (Meijer, 2014; O'Toole, 2019).

2. LITERATURE REVIEW

The preceding literature, which forms the basis for the research gap, will subsequently be examined bibliometrically to ascertain the study's novelty, utilizing the VOSviewer program. The results of this analysis are presented in Figure 1.1 below:

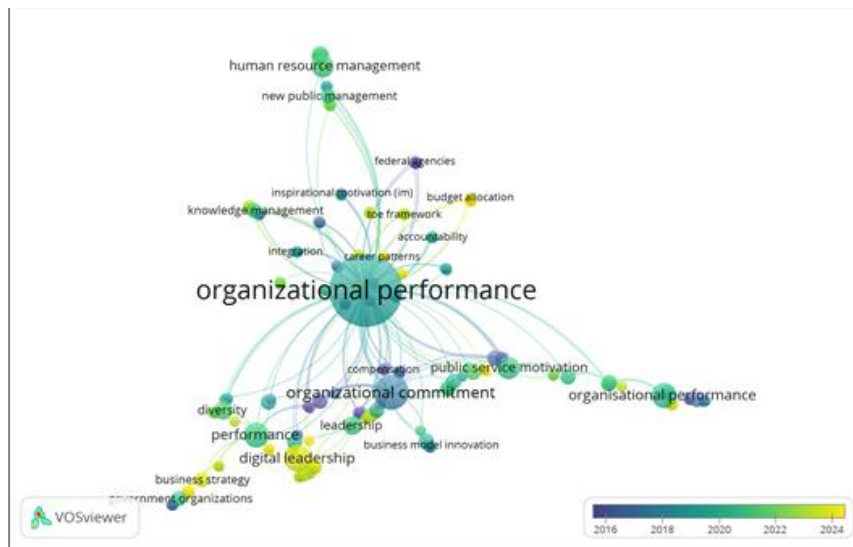


Figure 1. Bibliometric Mapping with VOSviewer

Bibliometric mapping conducted using VOSviewer reveals that organizational performance is a central focus in the literature, exhibiting a strong connectivity to various related concepts. This map indicates that the topic of organizational performance is not merely influenced by one or two factors, but by a diverse set of interconnected dimensions. The current study provides a critical contribution in this context by introducing several novelties, specifically a holistic approach to good governance. This approach integrates five core elements (transparency, accountability, responsibility, independence, and organizational fairness) into a single, comprehensive analytical model, addressing a gap where most prior research has only examined the influence of a subset of these elements in isolation. Furthermore, the emergence of nodes such as organizational commitment and digital leadership—both showing strong, direct links with organizational performance—reinforces the research novelty: the utilization of these two variables as mediators. The yellow hue of the digital leadership node suggests that this topic represents a relatively recent and evolving trend over the past three years, affirming that digital leadership is a primary focus in the current era of governmental digital transformation. By establishing organizational commitment and digital leadership as mediating variables, the current study addresses a significant lacuna in the existing literature.

The objective of this research is to analyze the influence of transparency, accountability, responsibility, independence, and organizational fairness on organizational performance, as mediated by organizational commitment and digital leadership, within organizations in the Barito Selatan Regency Government environment. The objective of this research is to analyze the influence of transparency, accountability, responsibility, independence, and organizational fairness on organizational performance, as mediated by organizational commitment and digital leadership, within organizations in the Barito Selatan Regency Government environment.

3. RESEARCH METHOD

The research design employs an explanatory research approach. The sample consists of the Regional Apparatus Organizations (OPD) within the Government of South Barito Regency. The units of analysis are the Head of Office, the Secretary, and the Information Technology Human Resources, with a total sample size of 93 respondents. The selection of these three specific roles—Head of Office, Secretary, and IT Human Resources—as units of analysis is strategically based on their direct and critical involvement with the study's core variables.

- The Head of Office/Agency/Department (Echelon II) holds the ultimate authority and responsibility for organizational performance and is the key driver in implementing digital transformation and leadership strategies.
- The Secretary (Echelon III) manages the daily administrative and financial functions, ensuring compliance and accountability, which are foundational to good governance and operational efficiency.
- The Information Technology Human Resources are the operational agents directly responsible for the implementation, maintenance, and utilization of the Electronic-Based Government System (SPBE) and digital initiatives, making them essential for assessing digital leadership's effectiveness.
- Therefore, this combination of roles provides a holistic perspective on the intersection of good governance principles (transparency, accountability, etc.), organizational performance, and digital leadership within the South Barito Regency Government.

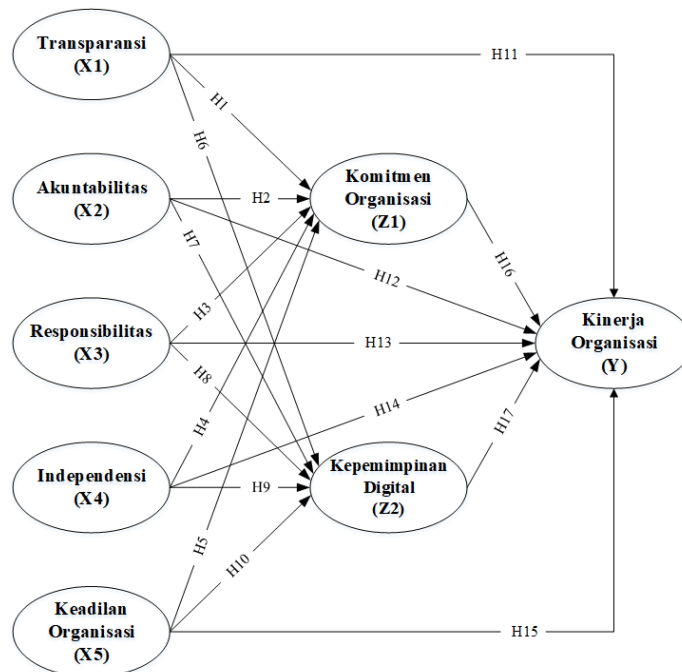


Figure 2. Conceptual Framework

Figure 2.1 above illustrates that this research model incorporates five independent variables (IVs): Transparency (X1), Accountability (X2), Responsibility (X3), Independency (X4), and Organizational Justice (X5). It also features one dependent variable (DV), Organizational Performance, and two intervening variables: Organizational Commitment (Z1) and Digital Leadership

(Z2). The subsequent section on hypotheses provides the conceptual framework guiding the researcher for fieldwork.

The formulation of the hypothesis in this study is as follows:

1. Transparency has a significant effect on Organizational Commitment within the Barito Selatan Regency Government.
2. Accountability has a significant effect on Organizational Commitment within the Barito Selatan Regency Government.
3. Responsibility has a significant effect on Organizational Commitment within the Barito Selatan Regency Government.
4. Independency has a significant effect on Organizational Commitment within the Barito Selatan Regency Government.
5. Organizational Justice has a significant effect on Organizational Commitment within the Barito Selatan Regency Government.
6. Transparency has a significant effect on Digital Leadership within the Barito Selatan Regency Government.
7. Accountability has a significant effect on Digital Leadership within the Barito Selatan Regency Government.
8. Responsibility has a significant effect on Digital Leadership within the Barito Selatan Regency Government.
9. Independency has a significant effect on Digital Leadership within the Barito Selatan Regency Government.
10. Organizational Justice has a significant effect on Digital Leadership within the Barito Selatan Regency Government.
11. Transparency has a significant effect on Organizational Performance within the Barito Selatan Regency Government.
12. Accountability has a significant effect on Organizational Performance within the Barito Selatan Regency Government.
13. Responsibility has a significant effect on Organizational Performance within the Barito Selatan Regency Government.
14. Independency has a significant effect on Organizational Performance within the Barito Selatan Regency Government.
15. Organizational Justice has a significant effect on Organizational Performance within the Barito Selatan Regency Government.
16. Organizational Commitment has a significant effect on Organizational Performance within the Barito Selatan Regency Government.
17. Digital Leadership has a significant effect on Organizational Performance within the Barito Selatan Regency Government.

4. RESULTS AND DISCUSSION

3.1 Descriptive analysis

Table 1. Description of Respondent Characteristics

Respondent Profile	Description	Frequency	Percentage
Age	Less than 30 years	4	4,3
	31-40 years	33	35,5
	41-50 years	36	38,7
	51-60 years	18	19,4
	More than 60 years	2	2,2
	Total	93	100,0
Education	Diploma	9	9,7
	Bachelor	43	46,2
	Postgraduate	41	44,1
	Total	93	100,0
Gender	Male	52	55,9
	Female	41	44,1
	Total	93	100,0
Position	Head of Department/Agency/Office	31	33,3
	Secretary	31	33,3
	Information Technology Section	31	33,3
	Total	93	100,0
Length of work	Less than 5 years	8	8,6
	5-10 years	21	22,6
	10-15 years	39	41,9
	15-20 years	23	24,7
	More than 20 years	2	2,2
	Total	93	100,0

Source: South Barito Regency Government (2024)

The implications of these descriptive findings for the Regional Apparatus Organizations (OPD) within the Barito Selatan Regency Government are that the OPDs possess a workforce that is both experienced and well-educated. The majority of officials fall within the productive age range, enabling them to make optimal contributions in carrying out their duties and responsibilities. The high level of educational attainment indicates that they possess adequate qualifications to manage the complex tasks often associated with their positions, thus establishing a strong foundation for the effective and efficient implementation of government programs.

4.2 Hypothesis Testing Results

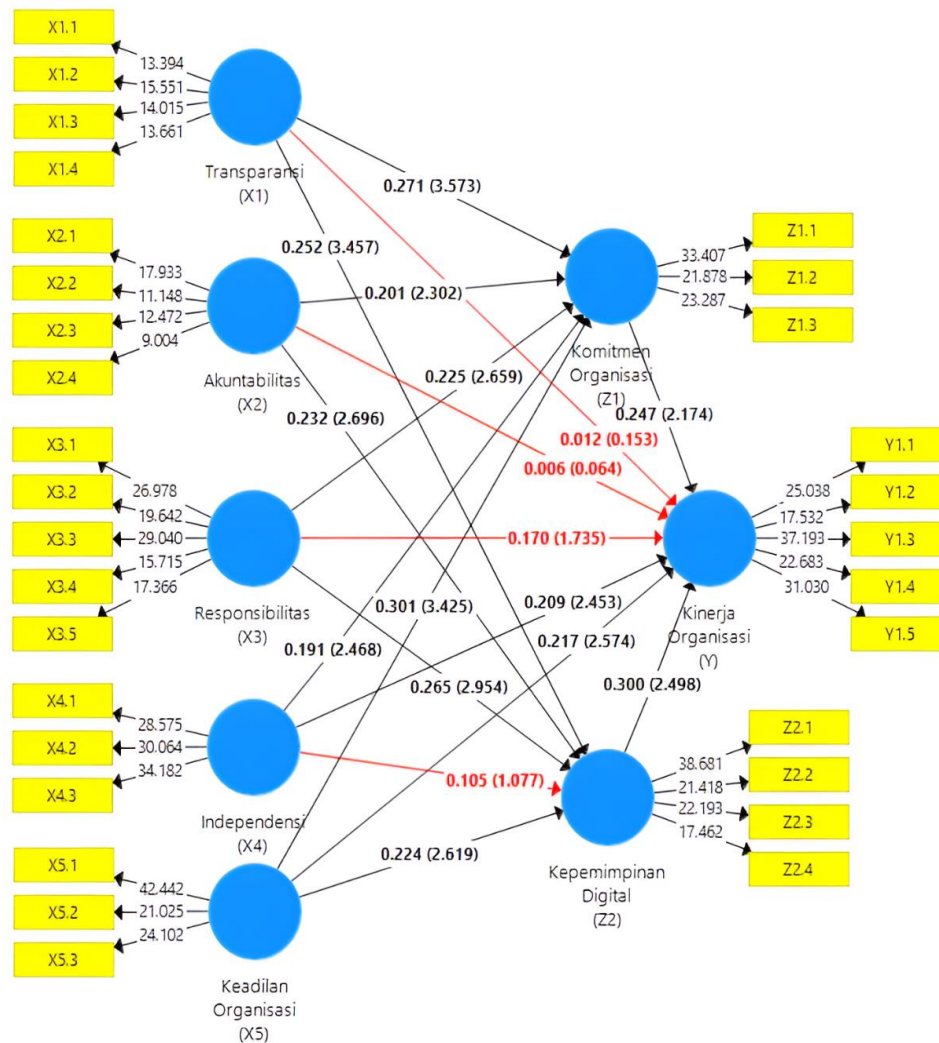


Figure 3. PLS Bootstrapping Estimation Results
 (Source: PLS-SEM Analysis Results)

4.2.1 Direct Effect Analysis

Table 2. Results of the Direct Effect Significance Test

No	Direct Influence	Coeff.	T-Stat	P-Values	Description
1	Transparansi (X1) → Komitmen Organisasi (Z1)	0,271	3,573	0,000	Significant
2	Akuntabilitas (X2) → Komitmen Organisasi (Z1)	0,201	2,302	0,022	Significant
3	Responsibilitas (X3) → Komitmen Organisasi (Z1)	0,225	2,659	0,008	Significant
4	Independensi (X4) → Komitmen Organisasi (Z1)	0,191	2,468	0,014	Significant
5	Keadilan Organisasi (X5) → Komitmen Organisasi (Z1)	0,301	3,425	0,001	Significant
6	Transparansi (X1) → Kepemimpinan Digital (Z2)	0,252	3,457	0,001	Significant
7	Akuntabilitas (X2) → Kepemimpinan Digital (Z2)	0,232	2,696	0,007	Significant
8	Responsibilitas (X3) → Kepemimpinan Digital (Z2)	0,265	2,954	0,003	Significant
9	Independensi (X4) → Kepemimpinan Digital (Z2)	0,105	1,077	0,282	Not Significant
10	Keadilan Organisasi (X5) → Kepemimpinan Digital (Z2)	0,224	2,619	0,009	Significant
11	Transparansi (X1) → Kinerja Organisasi (Y)	0,012	0,153	0,879	Not Significant
12	Akuntabilitas (X2) → Kinerja Organisasi (Y)	0,006	0,064	0,949	Not Significant
13	Responsibilitas (X3) → Kinerja Organisasi (Y)	0,170	1,735	0,083	Not Significant
14	Independensi (X4) → Kinerja Organisasi (Y)	0,209	2,453	0,015	Significant
15	Keadilan Organisasi (X5) → Kinerja Organisasi (Y)	0,217	2,574	0,010	Significant
16	Komitmen Organisasi (Z1) → Kinerja Organisasi (Y)	0,247	2,174	0,030	Significant
17	Kepemimpinan Digital (Z2) → Kinerja Organisasi (Y)	0,300	2,498	0,013	Significant

Source: Analysis Results

The findings in Table 5.24, derived from the direct effect hypothesis testing, establish that the full set of organizational variables—transparency, accountability, responsibility, independence, and fairness—significantly influences organizational commitment. Subsequent analysis revealed that transparency, accountability, responsibility, and fairness predict digital leadership, with the notable exception of independence. Finally, independence, fairness, organizational commitment, and digital leadership are demonstrated to be significant predictors of organizational performance, whereas transparency, accountability, and responsibility are not.

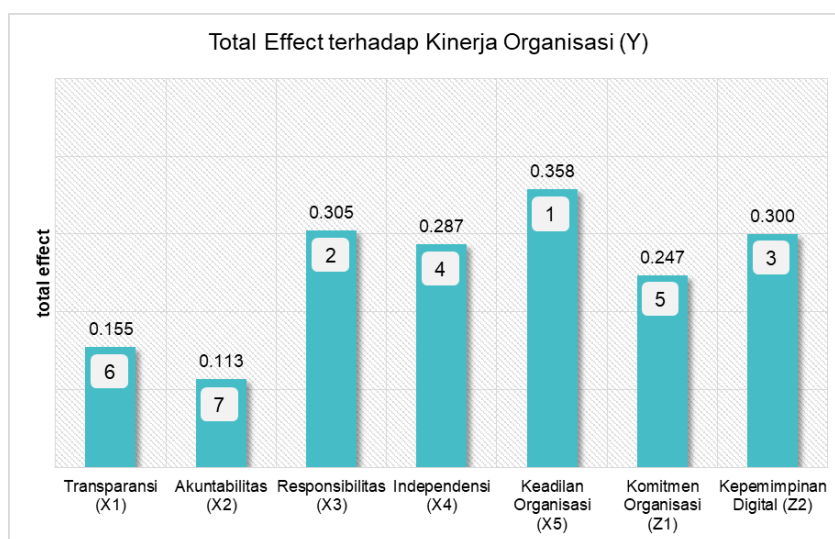


Figure 4. Total Effect on Organizational Performance (Y)
 (Source: Analisis Results)

Figure 4 indicates that organizational performance is primarily driven by the level of organizational justice, followed by responsibility, digital leadership, independency, organizational commitment, transparency, and finally, accountability. The results of this total effect analysis provide information regarding the scale of priority for efforts to enhance organizational performance within the Regional Government Work Units (OPD) of the South Barito Regency, ranging from the highest to the lowest priority.

CONCLUSION

This study investigated the influence of transparency, accountability, responsibility, independency, and organizational justice on organizational performance, utilizing organizational commitment and digital leadership as mediating variables within the Barito Selatan Regency Government. The empirical findings establish a robust connection between good governance principles and organizational outcomes. Specifically, transparency, accountability, responsibility, independency, and organizational justice were all found to have a positive and significant effect on organizational commitment. Furthermore, with the exception of independency, these same five factors also demonstrated a positive and significant effect on digital leadership. Regarding direct impacts, independency and organizational justice were the only antecedent variables found to have a positive and significant direct effect on organizational performance. Crucially, both mediating variables—organizational commitment and digital leadership—were confirmed to have a positive and significant effect on organizational performance, underscoring their critical roles in translating governance principles into improved organizational outcomes.

Finally, the Total Effect analysis confirms that the majority of these variables, including transparency, responsibility, independency, organizational justice, organizational commitment, and digital leadership, collectively and significantly enhance organizational performance, with accountability being the notable exception. Based on these comprehensive results, particularly the finding that Organizational Justice/Fairness and Digital Leadership exert the most substantial

influence on final performance, this study offers two clear, practical recommendations for the Barito Selatan Regency Government. First, it is imperative to prioritize policies and internal programs that actively foster and ensure a high degree of Organizational Justice/Fairness across all regional apparatus organizations. Second, strategic investment must be directed toward comprehensive Digital Leadership training and development initiatives to equip leaders with the necessary competencies to effectively drive digital transformation and consistently enhance organizational outcomes.

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