HOW GOVERNMENT ACCOUNTING STANDARDS AND INTERNAL CONTROL SYSTEMS INFLUENCE GOOD GOVERNANCE WITH THE USE OF INFORMATION TECHNOLOGIES AS MODERATING VARIABLES

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Abstract

This study aims to analyze the influence of Government Accounting Standards (GAS) and Internal Control Systems (ICS) on good governance at the Food Security and Livestock Service of North Sumatra Province, Indonesia; evaluate the role of information technology utilization as a moderating variable that can strengthen the relationship between the implementation of GAS and ICS on good governance; and analyze how good governance can accelerate rice self-sufficiency in the region. This research employed a mixed method with a sample of 40 employees at the Food Security and Livestock Service of North Sumatra Province. The qualitative data were processed from the NVivo software, while the quantitative approach was analyzed using Partial Least Squares (PLS) and the SmartPLS software with descriptive statistical tests, outer model analysis, inner model analysis, and hypothesis testing. Data analysis results on the influence of government accounting standards and internal control systems on good governance, with the use of information technology as a moderating variable, which most often appears using NVivo software on a word cloud, include control, reports, finance, internal, government, accounting, effectiveness, and accountability. PLS analysis results show that the use of information technology as a moderating variable can influence government accounting standards on good governance, and the use of information technology as a moderating variable is unable to influence the internal control system on good governance.

Keywords: *Good Governance; Government Accounting Standards; Information Technology; Internal Control Systems; Rice Self-Sufficiency.*

INTRODUCTION

Good governance is a key indicator of successful governance, including in the agriculture and food security sectors (Bennett, Schuhbauer, Skerritt, & Ebrahim, 2021). The implementation of Government Accounting Standards (GAS) and the Internal Control System (ICS) at the Food Security and Livestock Service of North Sumatra Province plays a crucial role in increasing transparency, accountability, and budget efficiency, especially in strategic programs, such as rice self-sufficiency. However, challenges such as weak oversight, low compliance, complex bureaucracy, and limited human resources hinder these achievements (Asamoah et al., 2025). Therefore, an adaptive approach supported by information technology is essential to strengthen the implementation of good governance. The use of information technology is considered capable of strengthening the influence of GAS and ICS on good governance practices (Hirzun et al., 2024). Information technology enables the creation of a more transparent, real-time, and data-driven system in managing food security programs (Abiri et al., 2023). As a moderating variable, information technology has the potential to accelerate the implementation of the rice self-sufficiency program by minimizing manual errors, accelerating information distribution, and improving oversight of operational activities in the field. Thus, this study is important to examine the extent to which government accounting standards and internal control systems influence good governance, and how information technology strengthens this relationship in accelerating rice self-sufficiency in North Sumatra. The following is a chart of rice production in North Sumatra Province from 2018 to 2024:

Table 1. Development of Rice Production in North Sumatra Province, Indonesia from 2018 to 2024

No	Year	Rice Production (tons)
1	2018	1,203,116.84
2	2019	1,186,348.96
3	2020	1,184,852.99
4	2021	1,149,608.82
5	2022	1,222,762.05
6	2023	1,197,409.21
7	2024	1,264,752.48

Source: Central Statistics Agency (2024)

Based on Table 1, it can be seen that there is a fluctuating trend in the rice production in North Sumatra Province from 2018 to 2024. In 2018, rice production was recorded at 1,203,116.84 tons and decreased in 2019 and 2020, to 1,186,348.96 tons and 1,184,852.99 tons, respectively. A further decline occurred in 2021, with production reaching 1,149,608.82 tons. However, the production once again increased in 2022, reaching 1,222,762.05 tons, although it declined slightly in 2023 to 1,197,409.21 tons. Fortunately, rice production saw a significant surge in 2024, reaching 1,264,752.48 tons, the highest figure in the past seven years. This data reflects the potential and efforts to increase rice production in North Sumatra, which requires continuous support to accelerate the achievement of rice self-sufficiency in the region. This paper aims to analyze the importance of realizing effective and accountable good governance in order to support the acceleration of rice self-sufficiency as one of the strategic agendas of national food security.

LITERATURE REVIEW

The urgency of this research lies in the importance of realizing effective and accountable good governance in order to support the acceleration of rice self-sufficiency as one of the strategic agendas of national food security. In the Food Security and Livestock Service of North Sumatra Province, the implementation of good Government Accounting Standards (GAS) and Internal Control Systems (ICS) is the main foundation in creating transparency, accountability, and bureaucratic efficiency. According to Government Regulation No. 24 of 2005, GAS is the accounting principles established in preparing and presenting government financial reports. It encompasses a series of manual and computerized procedures, ranging from data collection, data recording, data summarizing, and reporting the government's financial position and financial operations. With the implementation of GAS, reports from the central and regional governments that are accountable for the implementation of the National Income and Expenditures as well as Regional Income and Expenditures include budget realization reports, balance sheets, cash flow reports, and notes to the financial statements (Setiawan et al., 2025).

Internal control originates from within the company itself. Typically, this internal control takes the form of policies or procedures that are created to ensure the company's goals are achieved. Furthermore, this internal control is collaborative and must be implemented by everyone within the company (Tamba et al., 2021). However, the successful implementation of both is heavily influenced by the use of information technology, which can accelerate decision-making, monitoring, and performance reporting. Therefore, this research is crucial to assess the extent to which GAS and ICS influence good governance and how information technologies can strengthen this relationship to accelerate rice self-sufficiency in the regions, particularly in North Sumatra Province. The novelty of this research is that it uses mixed methods (the qualitative and quantitative methods. The qualitative approach was carried out through observation and interviews with employees. Then, the qualitative data were processed using NVivo software. The quantitative approach was conducted using a survey method by giving out questionnaires. The quantitative data obtained were processed using the SmartPLS software. Then, this study added the variable of information technology utilization as a moderating variable, while several previous studies generally used a quantitative approach, such as the study of Juwita and Prajameta (2022), entitled, "The Influence of Government Accounting Standards and Internal Control Systems on Good Government Governance at the Bandung Metrology Directorate" (Juwita & Prajameta, 2022). Then, research conducted by Hasanah (2022) applied the multiple linear regression method with the Autoregressive Distributed Lag (ARDL) model, where rice imports served as the dependent variable. Furthermore,

research of Handani, Kusnadi, and Rachmina (2021) used the Location Quotient (LQ) method. They found that, economically, rice is not a staple commodity in East Kalimantan Province. Meanwhile, Virgiani, Hadianto, and Raswatie (2023) utilized the Autoregressive Integrated Moving Average (ARIMA) method and panel data regression analysis in their study. The research of Somantri, Luna, Arsanti, and Waryanto (2020) applied the Causal Loop Diagram (CLD) to analyze the main rice self-sufficiency system, supporting subsystems, demand system, and achievement of rice self-sufficiency targets.

METHOD

This study employed the mixed methods approach, where the authors conducted a qualitative approach through observation and interviews with employees at the Food Security and Animal Husbandry Service of North Sumatra Province, Indonesia. After that, the qualitative data were processed using the NVivo software. This is to discover the words that frequently appear in the search for data word frequency, displaying data analysis in the form of tables, Hierarchy Chart Mind Map, and Hierarchy Chart Project Map. Then, the quantitative approach was conducted using the survey method, where the data were collected through questionnaires, which were distributed to employees at the Food Security and Livestock Service of North Sumatra Province who are involved in the planning, implementation, and reporting of food security programs, especially those related to rice self-sufficiency.

From the results of the researcher's initial observations, it was found that the employees of the Food Security and Livestock Service of North Sumatra Province consisted of 40 (forty) people. Then, the researcher used a saturated sampling technique, namely a sampling technique where all members of the population are used as samples. So, the sample of this study amounted to 40 (forty) employees at the Food Security and Livestock Service of North Sumatra Province. The quantitative data obtained were processed using Partial Least Squares (PLS) analysis and SmartPLS software with descriptive statistical tests, outer model analysis, inter-variable analysis (inner models), and hypothesis testing. This approach was chosen to objectively measure the influence of Government Accounting Standards (GAS) and Internal Control Systems (ICS) on good governance, as well as to assess the role of information technology as a moderating variable.

RESULTS AND DISCUSSION
Qualitative Testing Results

The authors conducted data analysis on the influence of government accounting standards and internal control systems on good governance with the use of information technology as a moderating variable. Using the NVivo software, it was found that the most frequently appearing variables in the word cloud include control, reports, finance, internal, government, accounting, effectiveness, and accountability. Figure 1 below shows an image of the word cloud of this research's source.

Image 1: Word Cloud
Source: NVivo Data Processing Results

The next feature is almost identical to the figure above, but uses numbers to indicate significant correlations in the analyzed data. Table 2 below shows the coding results, which summarizes the research sources.

Table 2. Coding Results

Word	Length	Count	Weighted Percentage (%)
finance	8	594	5.26
report	7	586	5.19
GAS	3	582	5.16
internal	8	425	3.77
control	12	416	3.69
government	12	346	3.07
technology	9	312	2.76
system	6	302	2.68
principle	7	277	2.45
ICS	3	274	2.43
good	4	272	2.41
governance	10	272	2.41
effectiveness	11	269	2.38
information	9	268	2.38
accountability	13	224	1.99
accountancy	9	192	1.70
area	6	155	1.37
standard	7	155	1.37
quality	8	154	1.36
government	10	153	1.36
human resources	3	154	1.36
transparent	10	154	1.36
transparency	12	153	1.36
budget	8	142	1.26
risk	6	142	1.26
notes	7	105	0.93
realization	9	105	0.93
accountable	9	77	0.68
effective	7	74	0.66
workshop	8	40	0.35
budgeting	9	36	0.32
efficient	7	36	0.32
reliability	9	36	0.32
consistency	11	36	0.32
activity	9	35	0.31

speed	9	35	0.31
environment	10	35	0.31

Source: NVivo Data Processing Results

The next feature used is the Hierarchy Chart Mind Map. This feature can generate a graph of factors that influence transparency in good governance. The image below shows that the factors influencing transparency in good governance are easily accessible financial reports, effective control activities, and information accessibility that allows the public to understand and monitor how the government runs.
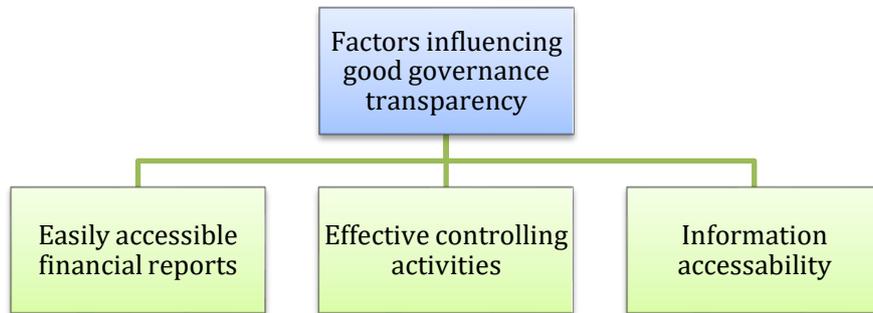
Image 2: Hierarchy Chart Mind Map
Source: NVivo Data Processing Results

The next feature used is the Hierarchy Chart Project Map. This feature can produce the following figure:
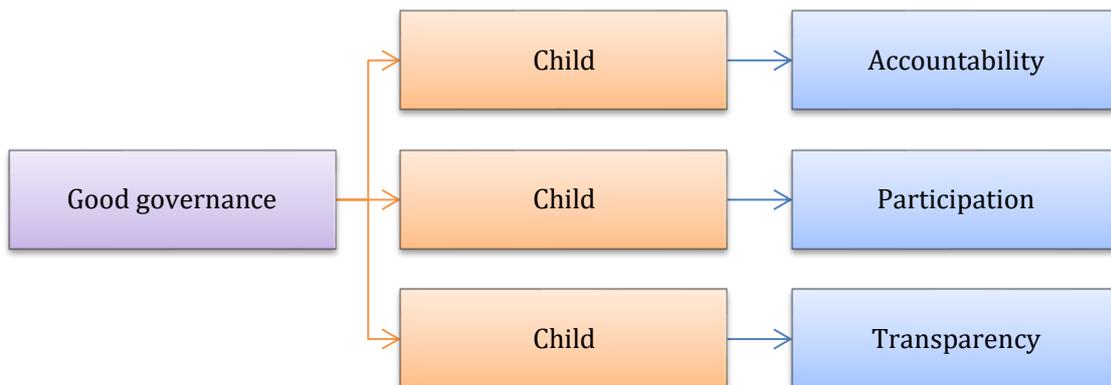
Image 3: Hierarchy Chart Project Map
Source: NVivo Data Processing Results

The principles of good governance, such as transparency, accountability, and public participation, play a crucial role in improving the quality of public services. Transparency allows the public to monitor and supervise the decision-making process in creating government decisions, which in turn increases public trust towards the government and improves the quality of services received. On the other hand, accountability creates a system where every governmental action must be accountable. It must also encourage transparency and reduce the potential for abuse of power and corruption (Rahmawati & Tjenreng, 2025).

Quantitative Testing Results
Measurement Model or Outer Model
a. Validity Test: Convergent Validity

Convergent validity testing in PLS with reflective indicators is assessed based on loading factors. To test whether the questionnaire responses that respondents have completed have met the validity criteria, based on general rules regarding convergent validity measurements in PLS, it is seen that the loading factor value is greater than 0.7 (Riani et al., 2025).

Table 3. Outer Loading Test Results

	Good Governance (Y)	Utilization of Information Technology (Z)	Internal Control System (X2)	Government Accounting Standards (X1)
X1_1				0.855
X1_2				0.937
X1_3				0.921
X1_4				0.926
X1_5				0.787
X2_1			0.881	
X2_2			0.903	
X2_3			0.887	
X2_4			0.876	
X2_5			0.885	
Y1	0.857			
Y2	0.799			
Y3	0.888			
Y4	0.881			
Y5	0.857			
Z1		0.846		
Z2		0.831		
Z3		0.906		
Z4		0.904		
Z5		0.871		

Source: SmartPLS Data Processing Results

Based on the test results in Table 3, it is shown that several indicators have met the significance criteria with a value of > 0.7. Thus, the constructs of good governance, utilization of information technology, internal control system and government accounting standards are considered valid, because they have met the validity requirements with an outer loading value of more than 0.7. Then, the next step is to evaluate convergent validity using the AVE (Average Variance Extracted) value. An AVE value above 0.5 indicates good convergent validity (Hair & Alamer, 2022). The AVE values can be seen in the following Table 4:

Table 4. AVE Test Results

	Average Variance Extracted (AVE)	Information
Good Governance (Y)	0.735	Valid
Utilization of Information Technology (Z)	0.761	Valid
Internal Control System (X2)	0.786	Valid
Government Accounting Standards (X1)	0.787	Valid

Source: SmartPLS Data Processing Results

Based on the test results in Table 4, it was found that the overall AVE value for the good governance variable was 0.735, the utilization of information technology was 0.761, the internal control system was 0.786, and the government accounting standards were 0.787. Therefore, it can be concluded that the variables of good governance, utilization of information technology, internal control system, and government accounting standards were declared valid. Thus, the research data met the convergent validity criteria.

b. Discriminant Validity

Discriminant validity is the extent to which a construct is truly different from other constructs (unique constructs). The way to measure discriminant validity is by looking at the Hetero-Monotrait Ratio value, with the criteria that if this ratio value is <0.90, then a construct has good validity (Alpi & Akbar, 2024).

Table 5. Results of the Hetero-Monotrait Ratio Test

	Good Governance (Y)	Utilization of Information Technology (Z)	Internal Control System (X2)	Government Accounting Standards (X1)
Good Governance (Y)				
Utilization of Information Technology (Z)	0.768			
Internal Control System (X2)	0.698	0.420		
Government Accounting Standards (X1)	0.531	0.631	0.791	

Source: SmartPLS Data Processing Results

Table 5 above shows the results of the discriminant validity test seen from the Hetero-Monotrait Ratio value for all variables. These ratios have a value of <0.90. So, it can be said that the construct has good validity.

c. Reliability Test

In addition to construct validity testing, construct reliability was also tested, as measured by composite reliability and Cronbach's alpha of the construct indicators. Composite reliability is used to measure the internal consistency of construct indicators. A CR value > 0.70 indicates that the indicators consistently measure the same construct. Cronbach's alpha also aims to measure internal consistency reliability. A Cronbach's alpha value of > 0.70 is declared reliable (Ghozali & Kusumadewi, 2023).

Table 6. Composite Reliability Calculation Results

	Cronbach's Alpha	Composite Reliability	Information
Good Governance (Y)	0.909	0.933	Reliable
Utilization of Information Technology (Z)	0.921	0.941	Reliable
Internal Control System (X2)	0.932	0.948	Reliable
Government Accounting Standards (X1)	0.932	0.948	Reliable

Source: SmartPLS Data Processing Results

Based on Table 6, it can be seen that the Cronbach's alpha value produced by all constructs is very good, namely above 0.70. Then, the composite reliability value produced by all constructs is also very good, namely above 0.70. Thus, it can be concluded that all construct indicators are reliable. In other words, all manifest variables of the four latent variables are proven to have accuracy, consistency, and precision.

Structural Model or Inner Model

a. R-Square

The R-square analysis aims to determine the percentage of endogenous construct variability that can be explained by exogenous construct variability. This analysis also determines the goodness of fit of the structural equation model. A higher R-square value indicates a greater ability of the exogenous variables to explain the endogenous variables, thus improving the structural equation (Zanra & Kusdiana, 2024).

Table 7. Results of the R Square Calculation

	R Square	R Square Adjusted
Good Governance (Y)	0.712	0.688
Utilization of Information Technology (Z)	0.375	0.341

Source: SmartPLS Data Processing Results

Based on Table 7, the Adjusted R-Square value is 0.688. This means that the good governance variable can be explained by the variables of government accounting standards, internal control systems, and the use of information technology by 68.8%. Therefore, this relationship is moderate. In comparison, 31.2% is explained by other variables outside this research model. The Adjusted R-Square value for the information technology utilization variable is 0.341. This means that the information technology utilization variable can be explained by the government accounting standards and internal control system variables by 34.1%. Thus, it has a weak relationship.

b. F Square (Effect Size)

F-square, also known as effect size, is used to determine the influence of the predictor variable (X) on the dependent variable (Y), with value limits of $0.02 \leq F2 < 0.15$ (weak), $0.15 \leq F2 < 0.35$ (moderate), and $F2 \geq 0.35$ (strong) (Agustiani et al., 2025).

Table 8. F Square Results

	Good Governance (Y)	Utilization of Information Technology (Z)	Internal Control System (X2)	Government Accounting Standards (X1)
Good Governance (Y)				
Utilization of Information Technology (Z)	1,004			
Internal Control System (X2)	0.708	0.010		
Government Accounting Standards (X1)	0.179	0.356		

Source: SmartPLS Data Processing Results

Table 8 shows the F-Square value. The following results were obtained:
1. The effect of the utilization of information technology variable (Z) on good governance (Y) has a value of 1.004, so the exogenous variable has a high effect on the endogenous one.
2. The effect of the internal control system variable (X2) on good governance (Y) has a value of 0.708; thus, the exogenous variable highly affects the endogenous ones.
3. The effect of the internal control system variable (X2) on the utilization of information technology (Z) has a value of 0.010. So, the exogenous variable has a low effect on the endogenous variable.
4. The effect of the variable of government accounting standards (X1) on good governance (Y) has a value of 0.179. Thus, the exogenous variable highly affects the endogenous one.
5. The effect of the variable of government accounting standards (X1) on the use of information technology (Z) has a value of 0.356. So, the exogenous variable has a high effect on the endogenous one.

c. Path Coefficients (Direct Effect)

Direct effect analysis is carried out to test the hypothesis of the direct influence of an influencing variable (exogenous) on the influenced variable (endogenous).

Table 9. Results of Path Coefficients

	T Statistics ($\lvert$O/STDEV$\rvert$)	P Value
Utilization of Information Technology (Z) -> Good Governance (Y)	5,080	0.000
Internal Control System (X2) -> Good Governance (Y)	4,070	0.000
Internal Control System (X2) -> Utilization of Information Technology (Z)	0.608	0.543
Government Accounting Standards (X1) -> Good Governance (Y)	1,901	0.058
Government Accounting Standards (X1) -> Utilization of Information Technology (Z)	3,874	0.000

Source: SmartPLS Data Processing Results

Table 9 shows the results of the path coefficient. It was found that all path coefficient values were positive (seen in the T-statistic), including:

1. The influence of the use of information technology (Z) towards good governance (Y) has a path coefficient of 5.080. This result shows that the higher the utilization of information technology (Z), the higher the good governance (Y). This influence has a probability value (p-value) of $0.000 < 0.05$. Thus, the use of information technology (Z) has a significant influence on good governance (Y).

2. The influence of the internal control system (X2) on good governance (Y) has a path coefficient of 4.070. This result shows that the higher the internal control system (X2), the higher the good governance. (Y). This influence has a probability value (p-value) of $0.000 < 0.05$. Thus, the internal control system (X2) has a significant influence on good governance (Y).

3. The influence of the internal control system (X2) on the use of information technology (Z) has a path coefficient of 0.608. This result shows that the higher the internal control system (X2), the higher the utilization of information technology. (Z). This influence has a probability value (p-value) of $0.543. > 0.05$. Thus, the internal control system (X2) does not have a significant effect on the use of information technology (Z).

4. The influence of government accounting standards (X1) on good governance (Y) has a path coefficient of 1.901. This result shows that the higher the government accounting standards (X1), the higher the good governance (Y). This influence has a probability value (p-value) of $0.058 > 0.05$. Thus, the government accounting standard (X1) does not have a significant effect on good governance (Y).

5. The influence of government accounting standard (X1) on the use of information technology (Z) has a path coefficient of 3.874. This result shows that the higher the government accounting standard (X1), the higher the use of information technology (Z). This influence has a probability value (p-value) of $0.000. < 0.05$. Thus, the government accounting standard (X1) has a significant influence on the use of information technology (Z).
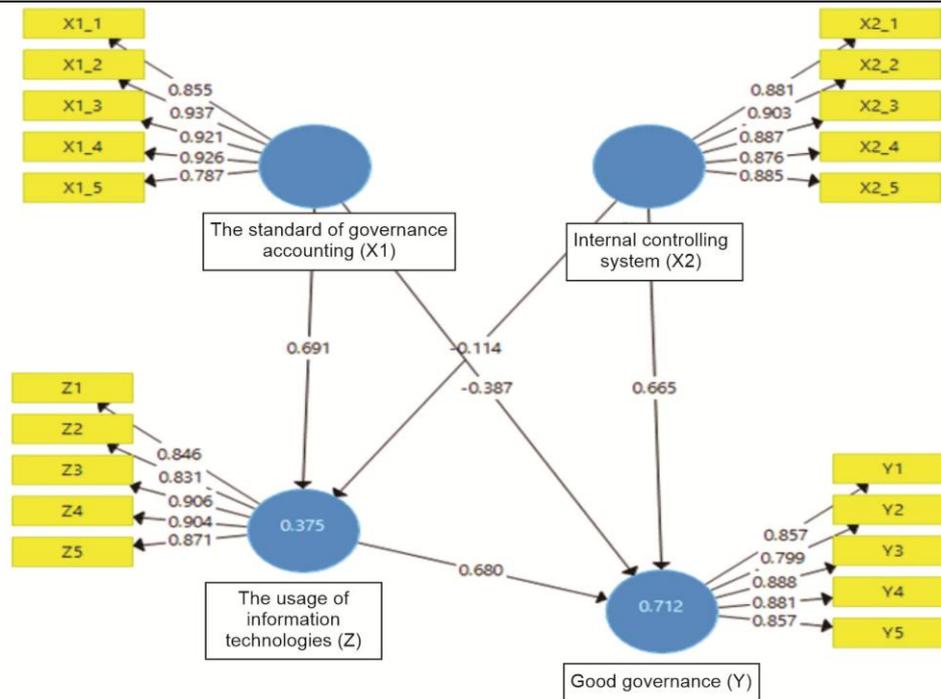
Image 4: Path Coefficients Results
Source: SmartPLS Data Processing Results

d. Specific Indirect Effect

The purpose of indirect effect analysis is to test the hypothesis of the indirect influence of an influencing variable (exogenous) on an influenced variable (endogenous), which is mediated by an intervening variable (mediator variable).

Table 10. Results of Specific Indirect Effect Test

	T Statistics (|O/STDEV|)	P Values
Internal Control System (X2) -> Utilization of Information Technology (Z) -> Good Governance (Y)	0.563	0.574
Government Accounting Standards (X1) -> Utilization of Information Technology (Z) -> Good Governance (Y)	2,312	0.021

Source: SmartPLS Data Processing Results
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Based on Table 10, the results of the indirect effect test (indirect influence) are as follows:

1. The influence of government accounting standards (X1) towards good governance (Y), with the variable of information technology utilization (Z) as a moderating variable, obtained the result of 2.312 and the p-value of 0.021. Thus, it can be concluded that the use of information technology (Z) as a moderating variable is able to influence government accounting standards (X1) towards good governance (Y).
2. The influence of internal control systems (X2) on good governance (Y), with the variable of information technology utilization (Z) as a moderating variable, obtained the results of 0.563 and a p-value of 0.574. Thus, it can be concluded that the use of information technology (Z) as a moderating variable is not able to influence the internal control system (X2) on good governance (Y).

e. Total Effect

The total effect is the total of the direct effect and the indirect effect.

Table 11. Results of Total Effect Test

	T Statistics (|O/STDEV|)	P Value
Utilization of Information Technology (Z) -> Good Governance (Y)	5,231	0.000
Internal Control System (X2) -> Good Governance (Y)	3,394	0.001
Internal Control System (X2) -> Utilization of Information Technology (Z)	0.620	0.536
Government Accounting Standards (X1) -> Good Governance (Y)	0.569	0.570
Government Accounting Standards (X1) -> Utilization of Information Technology (Z)	3,880	0.000

Source: SmartPLS Data Processing Results

Table 11 shows that the results of the total effect test are as follows:
1. Total effect for the influence of information technology utilization (Z) towards good governance (Y) obtained a result of 5,231, with a p-value of 0.000 (significant effect).
2. Total effect for the influence of government accounting standards (X1) on good governance (Y) obtained a result of 0.569, with a p-value of 0.570 > 0.05 (insignificant effect).
3. Total effect for the influence of government accounting standards (X1) on the utilization of information technology (Z) obtained a result of 3.88 0 with a p-value of 0.000 < 0.05 (significant effect).
4. Total effect for the influence of internal control system (X2) on good governance (Y) obtained the results of 3,394, with a p-value of 0.001 < 0.05 (significant effect).
5. Total effect for the influence of internal control system (X2) on the utilization of information technology (Z) obtained a result of 0.620, with a p-value of 0.536 > 0.05 (insignificant effect).

The influence of the use of information technology (Z) towards good governance (Y) has a path coefficient of 5.080. This result shows that the higher the utilization of information technology (Z), the higher the good governance (Y). This influence has a probability value (p-value) of 0.000 < 0.05. Thus, the use of information technology (Z) has a significant influence on good governance (Y). The results of this study align with research conducted by Elvia et al. (2025), which states that the adoption of information and communication technology not only increases the efficiency and effectiveness of public services but also strengthens the principles of transparency, accountability, and public participation. By utilizing technology, the government can create a more responsive and community-oriented administrative system.

The influence of the internal control system (X2) on good governance (Y) has a path coefficient of 4.070. This result shows that the higher the internal control system (X2), the higher the good governance (Y). This influence has a probability value (p-value) of 0.000 < 0.05. Thus, the internal control system (X2) has a significant influence on good governance (Y). The results of this study are in line with research conducted by Hanifah et al. (2023), which states that the internal control system has a significant influence on good governance. An internal control system is a system that regulates, manages, and oversees all company operational activities to ensure they run effectively and efficiently, achieving company goals. A strong internal control system will establish and support good corporate governance. Therefore, the stronger the internal control system, the higher the level of good corporate governance.

The influence of the internal control system (X2) on the use of information technology (Z) has a path coefficient of 0.608. This result shows that the higher the internal control system (X2), the higher the utilization of information technology (Z). This influence has a probability value (p-value) of 0.543. > 0.05. Thus, the internal control system (X2) does not have a significant effect on the use of information technology (Z). The results of this study are in line with research conducted by Djawang et al. (2019), which stated that internal supervision does not affect the Information Value of Regional Financial Reports in East Sumba Regency. The influence of government accounting standards (X1) on good governance (Y) has a path coefficient of 1.901. This result shows that the higher the government accounting standards (X1), the higher the good governance (Y). This influence has a probability value (p-value) of 0.058 > 0.05. Thus, the government accounting standard (X1) does not have a significant effect on good governance (Y). The results of this study are in line with research conducted by Juwita and Prajameta (2022), which stated that, based on the results of partial testing, there was no significant influence of government accounting standards on good government governance at the Bandung Methodology Directorate.

The influence of government accounting standards (X1) on the use of information technology (Z) has a path coefficient of 3.874. This result shows that the higher the government accounting standards (X1), the higher the use of information technology (Z). This influence has a probability value (p-value) of 0.000. < 0.05. Thus, government accounting standards (X1) have a significant influence on the use of information technology (Z). The results of this study are in line with research conducted by Djawang et al. (2019), which stated that GAS understanding partially influences the information value of regional financial reports in East Sumba Regency, Indonesia. The influence of government accounting standards (X1) towards good governance (Y), with the variable of information technology utilization (Z) as a moderating variable, obtained results of 2.312 and a p-value of 0.021, thus it can be concluded that the use of information technology (Z) as a moderating variable is able to influence government accounting standards (X1) towards good governance (Y).

Information technology provides digital facilities that simplify data management, reporting, and financial performance monitoring, enabling a more accurate and efficient implementation of accounting standards. Thus, information technology serves not only as a supporting tool but also as a moderating force between government accounting standards and the achievement of good governance, ensuring that government financial management processes are carried out in accordance with the principles of good governance and are publicly accountable. The influence of internal control systems (X2) on good governance (Y) with the variable of information technology utilization (Z) as a moderating variable obtained results of 0.563 and a p-value of 0.574. Thus, it can be concluded that the use of information technology (Z) as a moderating variable is not able to influence the internal control system (X2) on good governance (Y). Although information technology plays a significant role in improving the quality of financial reporting and governance, it does not effectively moderate the influence of internal control systems on the implementation of good governance principles. This may be due to factors such as organizational commitment, human resource capacity, or the characteristics of the internal control system being more dominant in determining the success of good governance.

CONCLUSION

The results of data analysis on the influence of government accounting standards and internal control systems on good governance, with the use of information technology as a moderating variable, that most frequently appear using NVivo software on word clouds, include control, reports, finance, internal, government, accounting, effectiveness, and accountability. The results of the PLS analysis show that the use of information technology (Z) as a moderating variable is able to influence government accounting standards (X1) towards good governance (Y). Therefore, government agencies should expand the use of digital-based accounting applications that comply with government accounting standards. This can improve the accuracy, transparency, and accountability of financial reports. Utilization of information technology (Z) as a moderating variable is not able to influence the internal control system (X2) on good governance (Y). Therefore, there is a need for better training and integration of information systems so that internal control can run effectively based on technology.

The factors that influence good governance include the utilization of information technologies, government accounting standards, and the internal control system. Thus, governmental bodies should increase the implementation of these three factors to create better governance. The increase in information technology utilization may be carried out by providing citizens with applications that may cut the time and cost needed to access governmental services, apply good information technology-based systems to ease the work of government officials in inputting or analyzing data to increase rice self-sufficiency, as well as introduce information technologies that may aid stakeholders in increasing rice production. Next, the government accounting standards can be improved by conducting comparative studies with developed regions or countries to obtain information on effective accounting standards. Lastly, the internal control system can be improved by recruiting competent human resources who have the job to control this system. Government agencies should expand the use of digital-based accounting applications that comply with government accounting standards. This can improve the accuracy, transparency, and accountability of financial reports.

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