



International Journal of Finance and Accounting

ijfa.eanso.org

Volume 5, Issue 1, 2026

Print ISSN: 2790-9581 | Online ISSN: 2790-959X

Title DOI: <https://doi.org/10.37284/2790-959X>



EAST AFRICAN
NATURE &
SCIENCE
ORGANISATION

Original Article

Intensity of Innovation: mediator of Internal Control Systems and Financial Accountability

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* Article DOI: <https://doi.org/10.37284/ijfa.5.1.4493>

Date Published: ABSTRACT

11 February 2026

Keywords:

Internal Control
Systems,
Intensity of
Innovation,
Financial
Accountability,
and Higher Local
Governments.

Purpose: This paper examined the mediating effect of the intensity of innovation in the relationship between internal control systems and financial accountability of higher local governments in South-Western Uganda. The purpose of this paper was to establish the mediating role of the intensity of innovations in the association between internal control systems and financial accountability. **Design/methodology/approach-**The paper employed the Medgraph program and the Kenny and Baron approach to test for mediation effects. **Findings –** It is crystal clear that the factual drivers of financial accountability in higher local governments are the intensity of innovation and internal control systems. However, the intensity of innovation exhibits a partial form of mediation in the relationship between internal control systems and financial accountability. **Study implications –** Since the intensity of innovation depicted a causal chain in the relation between internal control systems and financial accountability in this study, the management of higher local governments should aim to enhance the agents of intensity of innovation, i.e., innovative input, innovative process, and innovative output, since effective financial accountability is driven by effective governance mechanisms and financial management practices. **Study limitations-** A quantitative research approach was adopted in this study. Based on the limitations linked to this research approach, future research could be conducted through interviews to triangulate. **Originality/value –** This is the first study that focuses on testing the mediating effect of intensity of innovation in the relationship between internal control systems and financial accountability in the Uganda Higher local government sector.

APA CITATION

Atubangire, A. J., Baguma, J. M. K. & Rwakihembo, J. (2026). Intensity of Innovation: mediator of Internal Control Systems and Financial Accountability. *International Journal of Finance and Accounting*, 5(1), 111-120. <https://doi.org/10.37284/ijfa.5.1.4493>

CHICAGO CITATION

Atubangire, Atubangire Joan, John Muhunga Kule Baguma and John Rwakihembo. 2026. "Intensity of Innovation: mediator of Internal Control Systems and Financial Accountability". *International Journal of Finance and Accounting* 5 (1), 111-120. <https://doi.org/10.37284/ijfa.5.1.4493>

HARVARD CITATION

Atubangire, A. J., Baguma, J. M. K. & Rwakihembo, J. (2026), "Intensity of Innovation: mediator of Internal Control Systems and Financial Accountability", *International Journal of Finance and Accounting*, 5(1), pp. 111-120. doi: 10.37284/ijfa.5.1.4493.

IEEE CITATION

A. J. Atubangire, J. M. K. Baguma & J. Rwakihembo. "Intensity of Innovation: mediator of Internal Control Systems and Financial Accountability", *IJFA*, vol. 5, no. 1, pp. 111-120, Feb. 2026.

MLA CITATION

Atubangire, Atubangire Joan, John Muhunga Kule Baguma & John Rwakihembo. "Intensity of Innovation: mediator of Internal Control Systems and Financial Accountability". *International Journal of Finance and Accounting*, Vol. 5, no. 1, Feb. 2026, pp. 111-120, doi:10.37284/ijfa.5.1.4493

INTRODUCTION

The recent key developments in literature that link internal control systems to financial accountability in the higher local government sector is intensity of innovation. According to RICHNÁK (2021a), intensity of innovation refers to the degree to which an organisation adopts, implements, and benefits from innovative practices in its operations. In the context of local governments, innovation intensity encompasses various aspects, including innovative input, innovative process, and innovative output. Scholars such as Nani & Ali (2020) argue that Innovative practices, such as the adoption of digital technologies, participatory budgeting, and citizen engagement platforms, have transformed governance processes and enhanced transparency, efficiency, and responsiveness in financial management practices. Besides, the intensity of innovation, evidenced by the adoption of digital technologies, citizen engagement platforms, and data analytics tools, amplifies the effectiveness of internal control systems by streamlining processes, detecting irregularities, and improving decision-making (Nani & Ali, 2020).

Empirical studies have revealed that local governments with higher levels of innovation intensity tend to demonstrate greater transparency, efficiency, and responsiveness in their financial management practices (Skærbæk & Thomsen, 2022; Sofyani et al., 2020; Hoai et al., 2022). Moreover, studies by Susanto & Armband (2022) and Yigitcanlar et al. (2021) show that local governments that actively seek and incorporate

innovative input from stakeholders, including citizens, businesses, and non-profit organisations, are better positioned to address governance challenges and enhance financial accountability. In contrast, the implementation of innovative processes may also pose challenges, such as resistance to change, resource constraints, and organisational inertia, which can impact the effectiveness of financial accountability practices (Feng et al., 2022; Liu et al., 2022), thus bringing inconclusive debate on the influence of the intensity of innovation on financial accountability.

Whereas theoretical assertions confirm that the intensity of innovation mediates the relationship between internal control systems and financial accountability (Ahmed et al., 2020), empirical studies in the existing local government literature are scanty (Apollo, 2020; Ahmed et al., 2020; Skærbæk & Thomsen, 2022)._Evaluating how the intensity of innovation mediates the relationship between Internal Control systems and Financial Accountability is essential for understanding the effectiveness of governance practices within local government entities (Karina et al., 2023). This study, consequently, established the mediating role of intensity of innovation in the association between internal control systems and financial accountability in the local government industry. This study is anticipated to empower scholars and practitioners to have a more certain and direct understanding of the implications of the intensity of innovation in the association between internal control systems and financial accountability. Also, further clarification of how the intensity of innovation acts as a conduit

through which internal control systems influence financial accountability.

LITERATURE REVIEW

Whereas there could be a host of definitions of financial accountability, in the local government setting (Anderson, 2023; Aden, 2020), Galgallo (2021) defines it as structures and processes aimed at depicting the degree of stewardship by management towards public resources. It encompasses value for money (VFM); effectiveness, efficiency, economy, and level of transparency (Kule et al., 2022). VFM refers to the effective, efficient, and economic use of resources, which requires an evaluation of relevant costs and benefits (Anderson, 2023). Besides, the level of transparency. Through these dimensions, financial accountability ensures that public funds are managed responsibly, transparently, and in accordance with established fiscal regulations, fostering trust, promoting good governance, and ultimately benefiting society. Besides, Transparency is a cornerstone of financial accountability in local government. It involves accuracy, timeliness, openness, accessibility, and clarity in how government entities manage public funds, make financial decisions, and report financial information to constituents (Muktiadji et al., 2020).

Intensity of Innovation and Financial Accountability

Intensity of innovation plays a significant role in shaping financial accountability outcomes, as innovative solutions offer opportunities to overcome governance challenges, improve service delivery, and promote citizen engagement (Nani & Ali, 2020). This is so because Innovative practices, such as the adoption of digital technologies, participatory budgeting, and citizen engagement platforms, have transformed governance processes and enhanced transparency, efficiency, and responsiveness in financial management practices (Nani & Ali, 2020).

Research has shown that local governments that actively seek and incorporate innovative input from stakeholders, including citizens, businesses, and non-profit organisations, are better positioned to address governance challenges and enhance financial accountability (Susanto & Rambano, 2022; Nani & Ali, 2020; Yigitcanlar et al., 2021). Moreover, innovative output that aligns with the priorities and needs of the community can enhance public trust and confidence in local government institutions, fostering a positive perception of financial accountability (Susanto & Rambano, 2022). Consequently, by involving stakeholders in the decision-making process and leveraging innovative tools and techniques, local governments can enhance transparency, accountability, and citizen trust in financial management practices. However, the implementation of innovative processes may also pose challenges, such as resistance to change, resource constraints, and organisational inertia, which can impact the effectiveness of financial accountability practices (Feng et al., 2022; Liu et al., 2022).

The inadequate empirical literature on the relationship between intensity of innovation and financial accountability is thus a matter that seeks urgent attention. This, therefore, leads to the development of the following study hypothesis:

H₁: Intensity of innovation is positively associated with financial accountability in Higher Local Governments.

Intensity of Innovation as a Mediator in the Association between Internal Control Systems and Financial Accountability

Research suggests that intensity of innovation mediates the relationship between internal control systems and financial accountability within local government entities (Hoai et al., 2022). When the intensity of innovation is complemented by internal control systems, local governments are better equipped to identify and address emerging risks,

streamline operations, and enhance accountability mechanisms. For example, the integration of digital technologies into internal control processes can improve data accuracy, automate routine tasks, and enhance real-time monitoring and reporting, thereby strengthening financial accountability practices (Skærbæk & Thomsen, 2022). By leveraging the synergistic impact of internal control and innovation intensity, local governments can achieve higher levels of transparency, efficiency, and effectiveness in financial management practices, leading to improved financial accountability outcomes. Also, research suggests that when internal control system objectives are aligned with innovation objectives, local governments can capitalise on the strengths of both approaches to achieve synergistic outcomes. For example, internal control systems can provide the necessary oversight and governance framework to mitigate risks associated with innovation initiatives, while innovation intensity can drive the adoption of creative solutions to address governance challenges and enhance financial accountability practices (Apollo, 2020). Furthermore, Innovation can catalyze enhancing internal control systems within local government entities (Hoai et al., 2022). Research suggests that innovative technologies and approaches, such as blockchain, artificial intelligence, and predictive analytics, can strengthen internal control processes by automating routine tasks, improving data accuracy, and detecting anomalies or irregularities in financial transactions (Ahmed et al., 2020).

Conversely, high intensity of innovation may pose risks to financial accountability if not adequately managed or integrated with internal control processes. For example, the rapid adoption of emerging technologies without proper safeguards or risk assessments may expose local governments to cybersecurity threats, data breaches, or privacy concerns (Fernandhytia & Muslichah, 2020).

Although there is sufficient empirical evidence pointing to the intensity of innovation as a conduit

in the relationship between internal control systems and financial accountability, the nature of such mediation was not tested; thus, a need for this study. Based on the empirical literature, the following hypothesis was developed:

H₂: Intensity of Innovation mediates the relationship between Internal Control Systems and Financial Accountability in Higher Local Governments.

STUDY DESIGN AND METHODOLOGY

This study adopted a cross-sectional research design and a quantitative research approach to address the study's hypotheses.

The study population consisted of 36 higher local governments in South-Western Uganda. Based on Field (2009) and the Krejcie and Morgan (1970) table, 32 higher local governments, greater than the minimum of 30, were considered. Out of the 32 LGs that were targeted, the researcher managed to collect data from 31 higher local governments, thus making the response rate 97%.

All the questionnaire items were anchored on a five-point Likert-type scale ranging from 5 (strongly agree) to 1 (strongly disagree). Besides, the validity of the research tool was ensured by employing construct validity to assess whether the research tool accurately measured the intended theoretical constructs (Field, 2009; Pallant, 2020). All the question items with a factor rating of below 0.5 were dropped because their importance in explaining the factors was low. Consequently, all the Kaiser-Meyer-Olkin Measure of Sampling Adequacy results for the study variables were above 0.8. Also, the reliability of the research instrument (using the internal consistency approach) to establish whether it consistently measured the study variables on the scales used (Pallant, 2020) was tested. The computed Cronbach's coefficient results were all above 0.6.

To minimise the risk of false correlations (Kamukama, 2013), Common method bias was addressed in this study by collecting data from at least five employees of the higher local government, which included; head of planning, the head of budget, the accounting officer, the finance officer, and the internal auditor. Also, negatively worded questionnaire items were incorporated to minimise the potential effects of response pattern biases. The idea behind the use of the negatively worded questionnaire items was to act like cognitive “speed bumps” that require respondents to engage in a more controlled manner, as opposed to automatic cognitive processing (Kule et al., 2022). The negatively worded question items were reverse-coded during data analysis (Field, 2009).

In order to establish the nature of mediation and extent of influence that intensity of innovation exhibits in the relationship between internal control systems and financial accountability, mediation tests using the Medgraph program, and based on the recommendations by Baron and Kenny (1986), were conducted (Field, 2009; Jose, 2013).

RESULTS

Demographic Characteristics Results

This study registered a response rate of 97%. The gender composition of the respondents was 79 and 38 males and females, respectively. Besides, the majority of the respondents (82) possessed Bachelor's degrees, and 29 had master's degrees, thus depicting a diverse range of career stages and expertise within the workforce. Also, the majority of the respondents (100) possessed an experience of above five years, consequently, indicating a high degree of experience in the operations of higher local governments. Based on the mean scores and standard deviations, the descriptive statistics results highly represent the observed data, and are a good replica of the reality (Field, 2009; Pallant, 2020).

Correlation Results

Pearson correlation results indicated in Table 1 show that internal control systems and intensity of innovation have a significant association with financial accountability ($r = 0.673$, $p < 0.01$; $r = 0.630$, $p < 0.01$). The results imply that increased levels of intensity of innovation and internal control systems are highly linked to increased levels of financial accountability in higher local governments.

Testing for Mediation

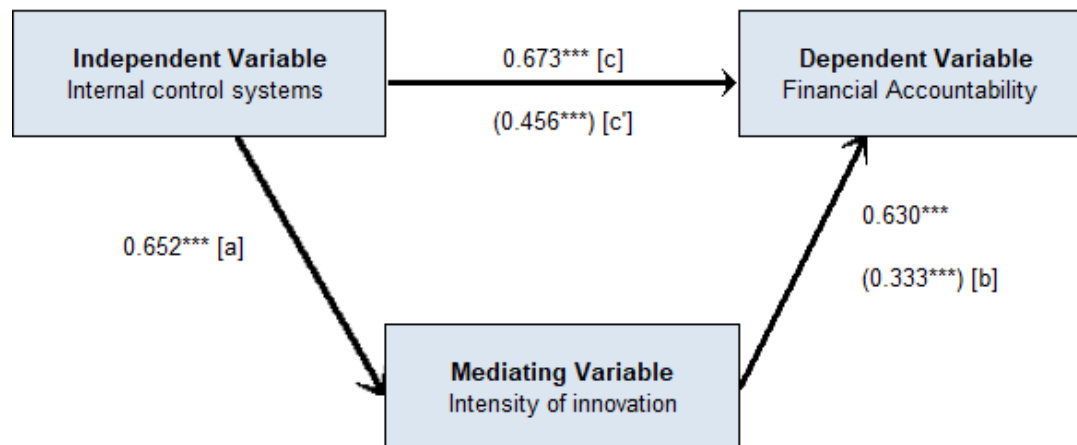
Mediation tests were carried out to find out the nature of mediation revealed by the intensity of innovation in the association between internal control systems and financial accountability. To achieve this, the four preconditions stipulated by Baron and Kenny (1986) were established. In addition, the Medgraph program was used to establish the significance of the mediation effect of intensity of innovation in the association between internal control systems and financial performance, as indicated by results in Table 1 and Figure 1, respectively. The four preconditions suggested by Baron and Kenny (1986) are revealed in Table 1 as being met. Firstly, there is a direct effect between internal control systems and financial accountability ($B = 0.673$, $p < 0.05$). Secondly, there is a significant relationship between internal control systems and intensity of innovation ($B = 0.652$, $p < 0.05$), and thirdly, there is a significant direct effect between intensity of innovation and financial accountability in regression three ($B = 0.630$, $p < 0.05$). Lastly, when controlling for intensity of innovation, the direct effect of internal control systems on financial accountability reduced from $Beta = 0.673$ to $Beta = 0.456$, but remained significant. This shows that the intensity of innovation partially mediates the association between internal control systems and financial accountability. This is further indicated by the indirect effect (ratio index) of 47.6% ($0.217/0.456 \times 100$), thus implying that the direct effect is explained by 52.4% in the model.

Table 1: Mediation Tests for Testing the Mediating Role of Intensity of Innovation in the Relationship between Internal Control Systems and Financial Accountability of Higher Local Governments in the South-Western Region

Steps	Regressions	B	SE	Beta
IV&DV	IC—FAA	0.646	0.066	0.673
IV&MV	IC—II	0.655	0.071	0.652
MV&DV	II---FAA	0.603	0.069	0.63
IV, MV&DV	IC & II--FAA	IC=0.438	IC=0.082	IC=0.456
		II=0.319	II=0.082	II=0.333
		Part correlations	IC=0.346	
			II=0.252	
		R Square	0.517	
	n	117		

Figure 1: Using med-graph on testing the mediating role of intensity of innovation in the relationship between internal control systems and financial accountability in South-Western Region Local Governments.

Type of mediation	Significant	
Sobel z-value	3.584568	$p = 0.000338$
95% Symmetrical Confidence interval		
Lower	0.0947	
Higher	0.32319	
Unstandardized indirect effect		
a*b	0.20895	
se	0.05829	
Effective Size measures		
Standardised Coefficients		R ² Measures (Variance)
Total:	0.673	0.453
Direct:	0.456	0.119
Indirect:	0.217	0.333
Indirect to Total ratio	0.322	0.735



DISCUSSION AND CONCLUSION

This study sought to examine and test the mediating effect of intensity of innovation in the association between internal control systems and financial accountability in higher local governments in South Western Uganda. The study was to test the specific mechanisms through which the relationship between internal control systems and financial accountability occurs. In this case, the study findings, as indicated in the previous section, have revealed the specific predictors of financial accountability in their causal chain relationships. Thus, the study findings show that the intensity of innovation partly mediates the relationship between internal control systems and financial accountability. The study results suggest that the entire effect on financial accountability not only goes through internal control systems but also the intensity of innovation. The results signify that the relationship between internal control systems and financial accountability is weakened by the presence of intensity of innovation in the model. Besides, the study findings emphasise that when the intensity of innovation is well followed, in terms of Innovative input, Innovative process, and Innovative output, this will improve the internal control systems, and consequently financial accountability of higher local governments. The results confirm that the intensity of innovation partially acts as a pathway in the association between internal control systems and financial accountability in higher local governments in South Western Uganda.

The study findings are in agreement with the assertions by Karina et al. (2023), who highlight that evaluating how the intensity of innovation mediates the relationship between Internal Control systems and Financial Accountability is essential for understanding the effectiveness of governance practices within local government entities. Research suggests that comprehensive evaluation frameworks and performance metrics are needed to

assess the synergistic outcomes of internal control systems and innovation initiatives (Kewo, 2017). These frameworks may include indicators related to financial transparency, efficiency gains, service delivery improvements, citizen satisfaction, and stakeholder engagement (Liu et al., 2022). By systematically collecting and analysing data on key performance indicators, local governments can assess the effectiveness of internal control systems and innovation initiatives, identify areas for improvement, and make evidence-based decisions to optimise resource allocation and investment in governance practices (Nani & Ali, 2020). Moreover, regular monitoring and evaluation of the combined impact of internal control systems and innovation facilitates accountability and transparency in governance processes, enabling local governments to demonstrate the value and benefits of governance reforms to citizens, stakeholders, and policymakers (Ratiko & Setiyawati, 2022).

Consequently, the study results agree with the diffusion of Innovation Theory that puts intensity of innovation at the centre stage, through which new ideas, technologies, and practices spread within a social system can be generated. In the context of local governments, this theory suggests that the intensity of innovation is influenced by factors such as the perceived relative advantage of innovative practices, compatibility with existing norms and values, complexity of implementation, trialability, and observability of outcomes. For instance, local governments may be more inclined to adopt innovative practices in areas where they perceive tangible benefits, such as cost savings, improved service delivery, or enhanced citizen engagement.

All in all, the intensity of innovation and internal control systems is the true driver of financial accountability in higher local governments. Nevertheless, the intensity of innovation exhibits a partial form of mediation in the association between internal control systems and financial

accountability. This shows that the entire effect does not only go through the main predictor variable (internal control systems) but also the intensity of innovation. Thus, a specific pathway by which an association transpires between internal control systems and financial accountability is direct, although the intensity of innovation partially mediates the link between the two.

Implications for Management and Researchers

Based on the study findings, management and practitioners need to appreciate the need for innovations as a means of fostering financial accountability in higher local governments. Hence, they should never detach internal control systems from innovations if financial accountability is to be realised. According to Skærbæk & Thomsen (2022), the integration of digital technologies into internal control processes can improve data accuracy, automate routine tasks, and enhance real-time monitoring and reporting, thereby strengthening financial accountability practices. In this regard, internal control systems do not emphasise innovative outputs and processes, which are the cornerstones of intensity of innovation. In the event that the study points to the intensity of innovation as a causal chain in the connection between internal control systems and financial accountability, managers in the higher local government sector should enforce innovations, since effective financial accountability is greatly driven by the intensity of innovation. Moreover, for meaningful logical conclusions to be made, it is prudent that the third variable is considered in the relationship being examined so as to obtain a better explanation and understanding of the study outcome. Consequently, this study has tested for the mediating effects of the third variable to uncover the real versus false association existing in the phenomena that address financial accountability. Based on the results of mediation, the managers of higher local governments and researchers should never

underestimate the role of intensity of innovation in the higher local government literature.

Limitations of the Study

The study findings are subject to some limitations that offer initiatives for future research. One possible cause for variation in the study results is methodology. Applied to measure the constructs of intensity of innovation and internal control systems. Though the constructs for intensity of innovation and internal control systems have been well defined based on the relevant empirical literature and validated by practitioners, the measurements applied may not accurately represent the said study variables.

Moreover, the cross-sectional research design adopted in this study does not account for changes or trends over time, making it difficult to assess the long-term impacts or dynamics of financial accountability. Future studies could use the same basic hypotheses on the longitudinal research design. The longitudinal study would need to correct changes in data relative to the time element.

Also, the study was restricted to a quantitative approach using a structured questionnaire to gather information from respondents. This implies that qualitative aspects, such as in-depth insights, personal experiences, and observable behaviours, were not included in the findings. Future research undertaken triangulation method so as to build a deeper understanding of the factors influencing financial accountability.

The study revealed that 50.8% of the variation in financial accountability was attributed to the intensity of innovation and internal control systems, leaving nearly half of the variation unexplained. This suggests that other key determinants of financial accountability were not considered in the study. Consequently, Future research should be conducted to identify and examine additional

variables that could influence financial accountability.

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