

The Impact of Management Control Systems, Innovation, and Organizational Commitment on the Performance of Public Sector Organizations (Study on the Religious Court of Sleman)

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Abstract: *Performance improvement is the primary goal of public sector organizations. Public sector organizations face two conditions: providing services to the public and enhancing performance as evidence of responsibility for the use of state finances. The alignment of various internal and external factors in an organization is one of the determinants of organizational performance. Each organization must be able to adapt to various contingency factors, namely organizational size, strategy, and environment. This study examines the impact of management control systems, innovation, and organizational commitment on organizational performance at the The Religious Court of Sleman. Data were collected from the The Religious Court of Sleman through purposive sampling involving officials and employees as respondents, answering questionnaires with a five-point Likert scale. Data were processed using the SMARTPLS 3 tool to test hypotheses. The study found that two variables, organizational commitment, and management control systems, significantly influence organizational performance, while the innovation variable does not significantly affect organizational performance. Previous research has focused more on management control systems and innovation as independent variables, and few studies include organizational commitment along with these two variables in measuring organizational performance.*

Keywords: innovation, management control systems, organizational commitment, organizational performance

I. INTRODUCTION

An organization is born when individuals with common goals come together and collectively require means to coordinate to achieve all predetermined objectives, thus meeting the needs of the community (Jones, 2013). The output of an organization can be goods or services that can be utilized by its customers. The stages undertaken to produce this output involve obtaining inputs as the primary production materials, which can include raw materials, human resources, capital, and expertise. This is followed by the conversion process or processing of the inputs using various tools and skills to obtain the final output that will be enjoyed by customers (Jones, 2013). Public sector organizations have dual tasks, which are serving the community (Bryson et al., 2007) and continually improving their performance (Pee & Kankanhalli, 2016) as a measure of the utilization of state budgets. The performance of public sector organizations is an obligation that must be supported by responsibility, transparency, effectiveness, efficiency, and a focus on quality in the current era (Zambrano, 2017). Managers can exert control to ensure organizational goals are achieved, and one way to do this is through controlling outcomes, which can be done through several elements: determining the desired performance dimensions, measuring organizational performance at specific times, setting targets that must be achieved, and providing incentives for performance achievement (Merchant & Stede, 2017).

Improved performance is something that every organization must achieve (Maqdliyan & Setiawan, 2023). Performance measurement in public organizations/institutions is carried out, among other things, through budget performance evaluation as a form of implementing accountability functions and improving quality, as mandated in Ministry of Finance Regulation Number 62/2023 Budget Planning, Budget Implementation, as well as Accounting and Financial Reporting. Budget performance is conducted comprehensively at every level, from Ministries, Echelon I to the Lowest Level (Satker). Determining the value of budget performance is not only limited to absorption but also includes the achievement of the output produced to serve the community and consistency between budget planning and implementation.

Table 1. Components of Budget Performance Value

Level	Component
Ministries	Strategic objectives added to the average budget performance values of all Echelon I
Echelon I	Program objectives added to the aspects of program level implementation and the average budget performance values of all work units (Satker)
Satker	The summation of all Satker implementation aspects, including output achievements, efficiency, consistency between budget implementation and planning, and budget realization

Based on Ministry of Finance Regulation Number 62/2023 besides serving as a form of accountability for the use of the state budget and a means to improve service quality, budget performance can also be used as a guide for the preparation of Satker RKA (Budget Execution Plan), reviewing baseline figures for the following year, and as an instrument to allocate budgets for the next fiscal year.

Several studies have linked the correlation between performance with management control systems (Felicio et al., 2021) and innovation (Vu et al., 2021), however, most research has been conducted on organizations seeking profit and measuring managerial performance, while there has been limited research on measuring the impact of management control systems on the performance of public sector organizations (Felicio et al., 2021; van Helden& Reichard, 2019), Similarly, research on innovation in public sector organizations have not developed extensively (Maqdliyan&Setiawan, 2023; Torfing& Triantafillou, 2016). Management control systems refer to how a leader can control all subordinates to support the organization in achieving its predetermined goals (Nani &Safitri, 2021). Organizations must pay attention to management control systems, as there is a connection between organizational performance and management control systems (Daina et al., 2019; Nguyen et al., 2017). If an organization can design an effective management control system, organizational performance can improve, aligning with employees who are increasingly controlled to achieve organizational goals (Nani &Safitri, 2021)

One of the challenges faced by public sector organizations is their reliance on traditional operational activities and bureaucratic hierarchies, which have proven to have negative impacts and hinder the creation of innovation (Hjelmar, 2021). Furthermore, innovation in the public sector faces several other inhibiting factors, including leadership resistance, persisting notions that leaders should be the source of innovation, complex cultural, structural, and bureaucratic hierarchies, a lack of recognition for creating innovation, insufficient competent human resources, inconsistent task burdens and service delivery, and a risk-averse culture (Lembaga Administrasi Negara, 2014). Innovation in public sector organizations is currently gaining support, especially in developing countries (Arundel et al., 2015; de Vries et al., 2018), with innovation competitions being held within organizations. Nationally, the government has recognized the importance of innovation, marked by the existence of a national innovation competition since 2014. Although the innovations created may not be extensive, they can bring significant benefits to public sector organizations (Edler&Yeow, 2016). Public sector organizations face the challenge of providing quality and satisfying services to the public in an increasingly advanced era, despite managing limited budgets (Felicio et al., 2021). According to the Organization for Economic Co-operation and Development (OECD), an innovative culture and a results-oriented orientation are initial steps toward enhancing performance (Perrin, 2002).

Organizational commitment is suspected to be one of the determining factors of an organization's performance. According to Robin (2008) as cited by Irfan et al (2016), organizational commitment is evident in the willingness to accept and believe in the values and goals of the organization, thereby increasing the intention to remain in the organization to achieve its objectives. Organizational commitment is considered a contingency factor in an organization (Irfan et al., 2016). When an employee has high organizational commitment, they tend to be more productive in their performance (Al Zefeiti& Mohamad, 2017; Sharma & Sinha, 2015). Improved employee performance is typically followed by enhanced organizational performance, as the success of an organization is highly influenced by its employees' performance (Saughnessy, 2018). While many studies use organizational commitment to understand employee turnover rates, there is still limited research employing organizational commitment to assess organizational performance (Oyewobi et al., 2019).

In the environment of the Mahkamah Agung RI (Supreme Court) as the Parent Organization of the The Religious Court of Sleman, a control system has been implemented in the form of risk management guidelines, as a follow-up to Government Regulation Number 60 of 2008 about the Internal Control System of the Government. Various innovations have also been introduced in the implementation of activities, such as the execution of e-court for case management and the use of the e-IPLANS application for budget planning and proposals. This control system and innovation are applied to all subordinate work units (Satker) within it.

The The Religious Court of Sleman is one of the work units (Satker) of the first-level religious judicial institutions located in the Special Region of Yogyakarta Province. According to its annual report, the number of cases handled is relatively high, exceeding 2.000 cases in the last two years (The Religious Court of Sleman, 2023). In pursuit of its assigned targets, the The Religious Court of Sleman, as emphasized in its profile available on the website <https://badilag.mahkamahagung.go.id/video-profil-pa-dan-pta/profil-pengadilan-agama-sleman>, underscores the importance of professionalism, modernity, and dignity. Furthermore, the The Religious Court of Sleman has implemented a management control system reflected in its vision and mission, one of which is to enhance a professional, clean, and dignified judicial apparatus. In the pursuit of organizational performance targets, each employee has performance targets outlined in their Individual Work Plan (SKP) and maintains a high commitment to achieving them. Leadership consistently monitors and reminds all personnel during Monday morning and Friday afternoon gatherings. Based on interview findings, one of the latest innovations produced by the The Religious Court of Sleman includes the creation of a WA Robot integrated with SIPP, enabling the monitoring of case progress by relevant parties, both external and internal. Additionally, an online queue system has been implemented to facilitate the public as service users, and a comprehensive case statistics system has been established to assist data seekers for various purposes.

As one of the public institutions, similar to other public organizational units, the budget performance of the The Religious Court of Sleman is continuously monitored by the Central Unit of the Supreme Court and the Ministry of Finance. There is an interesting phenomenon regarding the budget performance of the The Religious Court of Sleman when compared between the carried programs. The management support program shows an improved performance value from the year 2021, while the law enforcement and legal services program, on the contrary, has not yet reached its optimal performance.

Table 2. The Budget Performance Value of the The Religious Court of Sleman

Program Name	Budget Performance Value		
	2021	2022	2023*
Management Support Program	85,79	87,11	90,06
Law Enforcement and Legal Services Program	85,91	82,27	59,85

Source: <https://monev.kemenkeu.go.id/>

*) Until November 30th, 2023

Under these conditions, it is interesting to observe the influence of the management control system and innovations that have been implemented, as well as organizational commitment, on the organizational performance at the The Religious Court of Sleman.

II. LITERATURE REVIEW

Based on contingency theory, the effectiveness of organizational performance depends on the alignment of various internal and external factors within a business (Duréndez et al., 2016). Organizations need to adapt to various contingency factors, such as organizational size, strategy, and environment (Gerdin&Greve, 2008). Several studies have been conducted to explore the further relationship between management control systems and organizational performance (Diefenbach et al., 2018; Duréndez et al., 2016; Nani & Safitri, 2021) because these systems serve as the primary tools for managers to determine planning strategies, analysis, budgeting, monitoring, and measurement (Cosenz& Noto, 2015). Another crucial reason for the importance of management control systems in achieving good performance, according to (Duréndez et al., 2016) are:

1. It can enhance the commitment of all members of the organization, coordinate all behaviors, promote communication and goal definition, reduce the impact of uncertainty, and move towards improving performance (Adler & Chen, 2011)
2. In the effort to find solutions to the encountered problems (Mcgrath, 2001), the management control system is beneficial as it enhances efficiency, provides guidelines for evaluation implementation, and improves the performance of the department assigned to find these solutions (Cheng et al., 1996)

Management control systems offer a wealth of valuable information. This information can be utilized to evaluate performance, provide ongoing motivation, and facilitate managerial decision-making needs.

1. Management control systems

For an organization to achieve good performance, it needs to be supported by a successful system, including an effective management control system (Tambunan et al., 2022). The management control system is one method to influence the behavior of employees so that they act in line with the organization's objectives optimally and avoid going out of control (Merchant & Stede, 2017). Another definition provided by Anthony (1965) in Cahyono (2023), explains that the management control system is when there is a belief from the organizational management that

the organization's goals can be achieved by optimizing available resources as effectively and efficiently as possible. The management control system is formed by three main elements (Sujarwani, 2016 in Kaunang et al., 2021), namely organizational structure, accountability covering costs, income, profit, and investment, and delegation of responsibilities. Each component in the management control system should not be considered separately and must be integrated to be usable by management to influence the entire organization to implement various strategies to achieve organizational goals (Kaunang et al., 2021)

The objective of implementing a management control system is to ensure the alignment of goals between the organization and its employees influenced by both formal and informal control systems (Nani & Safitri, 2021). The formal control system includes planning, Standard Operating Procedures (SOPs), budgeting, various guidelines, and clear rules (Anthony & Govindarajan, 2011). Organizational culture serves as the source of informal culture (Nani & Safitri, 2021). The control function must be executed at all levels within the organization, from top managers to the lowest staff (Daina et al., 2019). Organizations can utilize three types of controls (Merchant & Stede, 2017; Verbeeten, 2008), there are:

- a. Output/result control, which includes evaluating work outcomes and following up with rewards and punishments
- b. Behavior/action control, ensuring that all employees' actions are continually monitored to assess whether they are beneficial or detrimental to the organization
- c. Personnel/cultural control, expecting employees to be able to control themselves and their colleagues

Management control systems in the public sector have evolved; previously, most public sector organizations used behavior control (Verbeeten, 2008), but now, there is a shift towards results control (Hyndman & Eden, 2001). Results control can be optimal when there is no ambiguity regarding organizational goals, performance results are measurable, activities are routine, and there is intervention from management that is perceptible by employees (Johnsen, 2005; Modell, 2000; Pollitt, 2006)

2. Innovation

Innovation is defined as the adoption and implementation of various procedures, concepts, services, or products that bring about improvements for both the organization and its customers (Chaganti & Damanpou, 1991). Another definition, as presented in "Empowering Change: Fostering Innovation in the Australian Public Service" (2010), describes innovation as an effort to generate new ideas and implement them into something tangible (Klimentova, 2014). Specifically in the public sector, innovation involves the implementation of processes, services, products, and delivery methods created to fulfill public service obligations (Mulgan & Albury, 2003). There is a distinction between innovation in private sector organizations and public sector organizations; the former is profit-oriented, while the latter focuses more on improving services, governance, efficiency, and public satisfaction (Pratama, 2020). There are eight types of innovation in the public sector, including process innovation to enhance the quality of work processes, method innovation, conceptual innovation, technological innovation, organizational structure innovation, relationship innovation, and human resources development innovation (Lembaga Administrasi Negara, 2014). According to de Vries et al (2015), public sector innovation is classified into four categories: process innovation, product or service innovation, governance innovation, and conceptual innovation. The goal of innovation in the public sector is expected to enhance public satisfaction, effectiveness, and efficiency, as well as address various issues faced by the community (Pratama, 2020)

3. Organizational commitment

The definition of organizational commitment is the extent to which employees understand and implement the organizational values used to solve various problems to fulfill the responsibility of completing tasks (Mohammed & Eleswed, 2013). It becomes a psychological relationship in the interaction between the organization and employees (Nguyen et al., 2022), further serving as a tool to run an organization (Irfan et al., 2016). There are three essential elements in organizational commitment: loyalty, involvement, and identification through organizational goals and values (Al-Meer, 1989). *Organizational commitment* especially affective commitment, is the primary driver that motivates an individual to contribute significantly to the improvement of an organization's performance (Meyer et al., 1993)

4. Performance

Performance is the result achieved over a specific period, derived from the implementation of all activities and policies to realize the organization's vision and mission. Organizational performance is not merely the accumulation of employee performance; many factors can influence it (Bakotić, 2016). Nevertheless, the success of an organization is greatly determined by the performance of its employees (Saughnessy, 2018). Job performance is interpreted as the stage when an employee successfully completes their work as part of the organization's tasks (Imran et al., 2012). Another definition given by Santos et al (2018), is how employees carry out their tasks to support the organization through their capabilities. There is a positive correlation between job satisfaction and job performance, ultimately enhancing the overall organization's performance (Hancock et al., 2013; Lannoo & Verhofstadt, 2016). The performance of an organization is crucial as it concerns how it can manage resources (Verbeeten, 2008). Organizational performance can be enhanced through the implementation of an informative and comprehensive management control system (Peljhan & Tekavčič, 2008). Organizations must set clear goals and have indicators to measure their work results because by measuring their results and performance, organizations can avoid ambiguous goals and stay focused on achieving their objectives (Verbeeten, 2008). The use

of incentive systems tailored to performance controls, currently evolving in public sector organizations, can improve organizational performance (Bonner & Sprinkle, 2022). However, it should be noted that if these incentives are only allocated to specific performances, there is a concern that it may have adverse effects (Burgess & Ratto, 2003). Performance measurement is carried out through several dimensions. According to Dwiyanto (2005) the dimensions of performance measurement are:

- a. Productivity, related to the effectiveness of resource utilization and the deviation between implementation and planning
- b. Service Quality, related to the public satisfaction index with the provided services
- c. Responsiveness, is how the organization can identify customer needs and subsequently implement them.
- d. Responsibility, all activities must comply with the established provisions
- e. Accountability, the programs formulated must be in accordance with and adhere to officials selected directly by the community

III. RESEARCH HYPOTHESES AND MODEL CONCEPTUAL FRAMEWORK

Management control systems provide managers with tools to make decisions in planning, budgeting, measurement, evaluation, and analysis (Cosenz & Noto, 2015). The decision to choose the right management control system method can impact employee motivation and have a positive influence on the performance of public sector organizations (Kolk & Schokker, 2016). By using management control systems, managers can enhance the commitment of all members of the organization and coordinate all activities to achieve established goals (Nani & Safitri, 2021). The main challenge of management control in public sector organizations is that it is not influenced by profit-seeking, making it different from profit-oriented private organizations (Davila, 2012). The importance of management control systems in an organization lies in minimizing the impact of uncertainty and coordinating all activities and processes to achieve organizational goals (Nani & Safitri, 2021). Aghsya et al (2021) study confirmed that the influence of management control systems on court performance is positive. Furthermore (Nani & Safitri, 2021) concluded that the relationship between formal management control systems and organizational performance is positive. Tambunan et al (2022) also confirmed that management control systems influence employee performance.

H₁: Management control systems has a positive impact on organizational performance

Innovation becomes a potential factor that plays a role in improving effectiveness and providing solutions to the challenges faced by public sector organizations (de Vries et al., 2018). Innovation also plays a crucial role in dealing with change and facilitating performance (Kostis et al., 2018). In a dynamic and ever-changing environment, one essential factor for organizational success is innovation (Nani & Safitri, 2021; Ong et al., 2021). Timely innovation is believed to be used to sustain performance advantages (Lawson & Samson, 2001). However, innovation will only be an idea and ineffective if not implemented (Lii & Kuo, 2016). In performance management in developing countries, innovation is a crucial factor (Vu et al., 2021). High-level innovation becomes a lever for reducing stagnation, improving performance, and fostering sustainable development in public sector organizations (Potts & Kastle, 2010). Research conducted by Maqdllyan & Setiawan (2023) suggests that innovation plays a role in enhancing organizational performance, aligning with the findings of Nani & Safitri (2021) that the impact of innovation on performance is positive.

H₂: Innovation has a positive impact on organizational performance

Organizations with employees who have high job satisfaction levels are usually more productive (Eliyana et al., 2019). Employees in the judiciary are government employees, with the majority being civil servants. With such status, employees there should have pride and high commitment to the organization (Nguyen et al., 2022). An employee with high organizational commitment tends to be more productive in their performance (Al Zefeiti & Mohamad, 2017; Sharma & Sinha, 2015) followed by an improvement in organizational performance (Saughnessy, 2018). Based on the research findings of Shahab & Nisa (2014), there is a significant relationship between job satisfaction, organizational commitment, and organizational performance. Oyewobi et al (2019) study also indicates a positive correlation between organizational commitment and organizational performance.

H₃: Organizational commitment has a positive impact on organizational performance

The importance of management control systems and innovation on organizational performance has been demonstrated by several researchers. Employees directed through management control are more likely to be controlled to achieve organizational goals (Nani & Safitri, 2021). Innovations created in the public sector organization, even on a small scale, can have a positive impact on the organization (Edler & Yeow, 2016), thus potentially improving performance. Employees will show dedication if they have high commitment, and with this high commitment, employee performance

will increase, followed by the organizational performance (Saughnessy, 2018). Considering these aspects, the research model conducted is

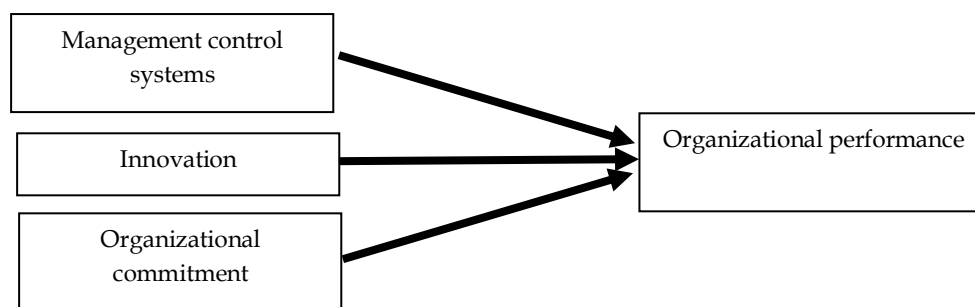


Figure1. Research model

IV. METHODS

1. Data source and research design

The data used are primary data, which refers to research-related data obtained directly from respondents (Sekaran & Bougie, 2016). Data collection was carried out using a questionnaire distributed through web forms via social media, links, or email (Sekaran & Bougie, 2016), making it possible to reach all respondents even when they are not at the research location. Each question used a Likert scale with five response levels and was mandatory for respondents to complete to ensure that all data were eligible for processing (Maqdllyan&Setiawan, 2023). According to the time dimension used, this research is a cross-sectional study as it was conducted within a single research period.

2. Population and sample

Population refers to the entire set of research subjects intended for investigation and concluding (Sekaran & Bougie, 2016). The population in this study comprises all employees at the The Religious Court of Sleman. The representatives of the population chosen as research subjects are referred to as samples (Sekaran & Bougie, 2016). The sample size follows Roscoe's (1975) recommendation as cited in Sekaran & Bougie, (2016) where the appropriate sample size falls between 30 and 100 respondents, with a size of 10 times the variables used. In this research, four variables are used (3 independent variables and 1 dependent variable), resulting in a sample size of 40 respondents. The purposive sampling technique is employed due to the limited availability of information from the population, which consists only of the employees of The Religious Court of Sleman.

3. Measurement

The model used in the conducted research consists of three variables: management control system, innovation, and organizational performance. The measurement instruments were adopted from previous studies to ensure validity. These instruments were translated into Bahasa Indonesia with some adjustments to ensure ease of understanding for respondents. All questions were structured in a questionnaire with a 5-point Likert scale, where respondents would provide assessments related to their agreement with the given statements. The measurement of the innovation variable adapted instruments from Clausen et al. (2020) which were revalidated by Maqdllyan&Setiawan (2023). The measurement of organizational commitment used nine questions employed by Nouri & Parker (2013) adopting item scales from Mowday et al. (1979). One method for measuring non-profit organizational performance is by comparing it with similar organizations (Slack & Lewis, 2017). The measurement of the performance variable used instruments developed by Verbeeten&Speklé (2015) and revalidated by Hoai et al. (2022) and Maqdllyan&Setiawan (2023). Furthermore, the measurement of the management control system used instruments from Simons (1994) as revalidated by Nuhu et al. (2019)

4. Data Processing Method

Partial Least Squares Structural Equation Modeling (PLS-SEM) analysis was employed to test the research model. PLS-SEM was chosen because the sample used is relatively small but can achieve a high degree of statistical significance in a complex model (Hair et al., 2014).

V. RESULT AND DISCUSSION

1. Demographic

From the gathered questionnaires, the majority of respondents are male, accounting for 52.5%. The majority of respondents fall within the age range of 30 to 39 years (35%). In terms of education, respondents with a D4/S1 background dominate, comprising 50%, followed by respondents with a Master's degree (S2) at 32.5%. This educational background indicates that the respondents (employees of the The Religious Court of Sleman) have a high level of education. About 70% of the respondents have been working for more than 5 years, indicating that

the majority are knowledgeable about organizational performance achievements, implemented innovations, employee behavior at work, and the conditions in the office.

Table. 3 Demographic of respondent

Demographic	Classification	N	Persentase
Gender	Man	21	52,5
	Woman	19	47,5
Age	20 - 29	8	20
	30 - 39	14	35
	40 - 49	11	28
	50 -59	6	15
	> 59	1	3
Education	< D4/S1	7	17,5
	D4/S1	20	50
	S2	13	32,5
Year of service	< 1 year	0	0
	1 - 5 year	12	30
	> 5 year	28	70

2. Reliability and validity

This research utilizes statistical tools in the form of the Smart-PLS3 program. In PLS testing, two tests need to be conducted: the outer model and the inner model. The outer model is used to obtain information about the relationship between latent variables and their indicators, while the inner model is used to obtain information about how one latent variable is related to another latent variable. According to Hair et al. (2014), the requirement for outer loading is to have a value of 0.7 with AVE greater than 0.5. In the first measurement of the outer model, there is one indicator of the latent variable with a value less than 0.7, namely organizational commitment, which has a value of 0.556, so it needs to be eliminated. After elimination, the second outer loading measurement is conducted

Table 4. Outer Model based on Loading, AVE, and CR

Indicator	Factor Loading	Cronbach's Alpha	Composite Reliability	AVE
Innovation		0.939	0.950	0.703
Inov1	0.846			
Inov2	0.891			
Inov3	0.713			
Inov4	0.820			
Inov5	0.909			
Inov6	0.875			
Inov7	0.834			
Inov8	0.807			
Organizational commitment		0.930	0.942	0.671
OC1	0.729			
OC3	0.776			
OC4	0.819			
OC5	0.877			
OC6	0.817			
OC7	0.872			
OC8	0.834			
OC9	0.819			
Organizational Performance		0.929	0.943	0.703
OP1	0.745			
OP2	0.815			
OP3	0.876			
OP4	0.894			
OP5	0.870			
OP6	0.853			
OP7	0.804			
Management Control Systems		0.944	0.953	0.691
SPM1	0.751			
SPM2	0.825			
SPM3	0.845			
SPM4	0.843			

SPM5	0.885
SPM6	0.832
SPM7	0.809
SPM8	0.880
SPM9	0.802

All outer loading values are above 0.7, and the AVE values range from 0.671 to 0.703, meeting the criteria. Reliability tests consider the values of Cronbach's Alpha and Composite Reliability, with a minimum requirement of 0.7. The statistical calculations result in Cronbach's Alpha values ranging from 0.929 to 0.944, while the Composite Reliability values range from 0.942 to 0.953, indicating that the research instrument is reliable. Validity testing is performed using the Fornell-Lacker approach, with the requirement that the square root of the AVE for each latent variable must be greater than the correlation between that variable and other latent variables (Hair et al., 2014). Additionally, according to Henseler et al. (2015) the Fornell-Lacker test value should ideally be below 0.85

Table 5. FornellLacker Test

	Innovation	OP	OC	MCS
Innovation	0.839			
OP	0.339	0.838		
OC	0.487	0.653	0.819	
MCS	0.673	0.530	0.612	0.831

The Fornell-Lacker test results yielded good discriminant validity. Crossloading tests were conducted afterward, with the condition that the loading values between latent variables and their indicators are greater than the loading values of other latent variables

Table 6. Crossloading

Indicator	Innovation	OP	OC	MCS
Inov1	0.846	0.403	0.502	0.541
Inov2	0.891	0.184	0.305	0.480
Inov3	0.713	0.203	0.386	0.457
Inov4	0.820	0.250	0.338	0.556
Inov5	0.909	0.306	0.475	0.636
Inov6	0.875	0.254	0.338	0.509
Inov7	0.834	0.271	0.384	0.649
Inov8	0.807	0.291	0.441	0.631
OC1	0.384	0.457	0.729	0.600
OC3	0.457	0.462	0.776	0.460
OC4	0.402	0.682	0.819	0.525
OC5	0.302	0.628	0.877	0.523
OC6	0.587	0.530	0.817	0.583
OC7	0.441	0.485	0.872	0.470
OC8	0.389	0.439	0.834	0.461
OC9	0.255	0.505	0.819	0.376
OP1	0.276	0.745	0.533	0.379
OP2	0.214	0.815	0.579	0.473
OP3	0.334	0.876	0.557	0.479
OP4	0.280	0.894	0.609	0.514
OP5	0.254	0.870	0.530	0.386
OP6	0.367	0.853	0.493	0.506
OP7	0.273	0.804	0.518	0.460
SPM1	0.450	0.471	0.483	0.751
SPM2	0.510	0.417	0.346	0.825
SPM3	0.630	0.425	0.445	0.845
SPM4	0.626	0.522	0.529	0.843
SPM5	0.573	0.460	0.519	0.885
SPM6	0.438	0.399	0.464	0.832
SPM7	0.607	0.368	0.576	0.809
SPM8	0.528	0.476	0.556	0.880
SPM9	0.646	0.508	0.628	0.802

According to the provided table, the crossloading test has met the specified criteria.

3. Inner model (structural model) and hypotheses test

The inner model testing is conducted by first paying attention to R Square and VIF values.

a. R Square

The categories of R Square values are distinguished into three types: values above 0.67 are categorized as strong, between 0.33 and 0.67 are categorized as moderate, and between 0.19 and 0.33 are categorized as

weak (Chin, 1998). This research only has one dependent variable, so the Q square value is equal to the R Square value because the formula used is $Q^2 = 1 - (1 - R)$.

Table 7. R Square

Variable	R Square
Organizational performance	0.470

The R Square value in this research model is categorized as moderate, indicating that the independent variables collectively explain the dependent variable by 47%

b. Colinearity (VIF)

The VIF value limit, according to Hair et al. (2014) is below 5 to avoid multicollinearity.

Table 8. VIF

Variable	VIF
Management control systems	2.265
Innovation	1.858
Organizational commitment	1.626

All independent variables used have VIF values less than 5, indicating the free from multicollinearity

c. Bootstrapping

Hypothesis testing is presented through bootstrapping

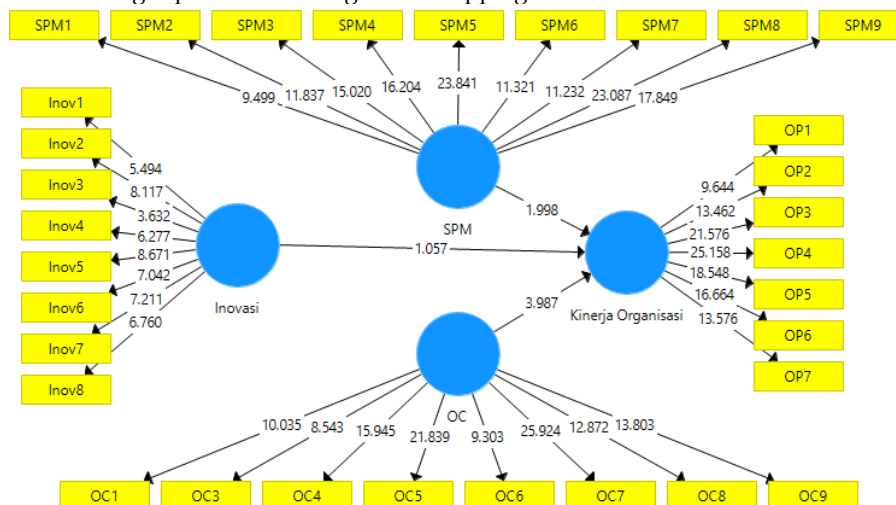


Figure 2. Bootstrapping Result

The statistical test results indicate that all independent variables are positively related to organizational performance; however, the innovation variable has a p-value less than 0.05, making it statistically insignificant. The most significant variable influencing organizational performance is organizational commitment with a p-value less than 0.05

Table. 9 Bootstrapping Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Result
Innovation -> OP	-0.125	-0.107	0.119	1.057	0.291	Not significant
OC -> OP	0.524	0.554	0.131	3.987	0.000	significant
MCS -> OP	0.311	0.294	0.156	1.998	0.046	significant

With a significance level of 5%, the results of the hypothesis test are

Table. 10 Hypotheses Result

Hipotesis	Result
H ₁ = Management control systems has a positive impact on organizational performance	Accepted
H ₂ = Innovation has a positive impact on organizational performance	Rejected
H ₃ = Organizational commitment has a positive impact on organizational performance	Accepted

This research was conducted to examine the effects of management control systems, innovation, and organizational commitment on organizational performance. First, hypothesis 1 assumes a positive relationship between management control systems and organizational performance. The test results show a significant positive relationship between the two variables (hypothesis supported), consistent with previous research conducted by Aghsya et al., (2021); Nani & Safitri, (2021). Effective management control systems can

influence employee behavior to act in accordance with the organization's goals (Merchant &Stede, 2017). With employee behavior directed toward the organization's goals, there is potential for optimal results in organizational performance. The management control system implemented by the The Religious Court of Sleman has proven to guide employee behavior toward achieving organizational performance. Setting performance targets, and providing guidance during Monday morning and Friday afternoon gatherings serves as a reminder for employees to achieve good performance. The Religious Court of Sleman can continue to improve and expand its control mechanisms, ensuring that organizational performance in various aspects (case resolution, budget performance, and others) continues to improve.

Second, hypothesis 2 assumes that innovation significantly and positively affects organizational performance. The test results show a positive but not significant relationship between the two variables (hypothesis rejected). This contradicts previous research conducted by Maqdliyan&Setiawan (2023), Nani &Safitri (2021), Potts &Kastelle (2010), but is consistent with the study conducted by Puryantini et al. (2018) concluding that innovation does not affect the performance of the public sector organization. According to the innovation measurement indicators, the majority of respondents assessed that recent innovations were not related to existing services and had not yet influenced users, human resources, and others. Based on the interview results, one of the recent innovations produced can only be used by certain parties, for example, the stella data service can only be accessed by specific users who are aware of it and cannot be accessed by the general public like the data on the organization's website. This data is primarily used by students and relevant agencies with data needs for research, policy determination, and evaluation materials, but is not directly related to the organization's main output, which is handling cases for the public. Online queue innovation is an innovation that is currently widely implemented in various institutions, so this innovation may be considered a necessity and not something new and specific

Third, hypothesis 3 assumes that organizational commitment is positively related to organizational performance. The test results show a significant positive relationship between the two variables (hypothesis supported), consistent with previous research conducted by Oyewobi et al., (2019), Shahab &Nisa, (2014). The majority of employees at the The Religious Court of Sleman are civil servants, so they take pride in their profession and have a high commitment to the organization (Nguyen et al., 2022). If an employee has high commitment, they will be more dedicated and have more productive performance (Al Zefeiti& Mohamad, 2017; Sharma & Sinha, 2015). High employee productivity will directly contribute to the improvement of organizational performance (Saughnessy, 2018). Although civil servants have high commitment, the The Religious Court of Sleman needs to monitor the level of organizational commitment periodically to anticipate any decline in organizational commitment that may impact overall organizational performance.

VI. CONCLUSION

This study examines the role of management control systems, innovation, and organizational commitment on organizational performance. All variables have a positive impact, but the significance levels differ. Based on the test results, organizational commitment has the most significant influence, followed by management control systems. The innovation variable does not have a significant impact on the performance of the The Religious Court of Sleman organization.

The research results have several implications. First, the implementation of an appropriate management control system has proven to enhance organizational performance. Leaders can consistently guide their team members towards the organization's goals. Implementable controls include output control to monitor work results, behavioral control over all employees, and cultural control. In public sector organizations, control can also be implemented from planning and budgeting to improve the performance of all aspects. Second, organizational commitment is proven to enhance performance because someone committed to their organization will show high sacrifice and dedication to their work. After individual performance increases, organizational performance will follow suit. Third, innovation does not affect organizational performance. The findings in this study contradict most research results that indicate innovation will impact performance. This is because employees perceive that the latest innovations are not related to existing services and do not yet influence users, human resources, and others. Future innovation creation can be more community-oriented and have an impact on employee performance

VII. LIMITATION

This research has several limitations. Firstly, based on the statistical test results, the independent variables have not been able to explain the dependent variable strongly. Subsequent research can expand by adding other variables. Secondly, the public sector organization studied is only the The Religious Court of Sleman, so the research results cannot be generalized to other public organizations. Future research can expand the research object by adding other types of courts (civil/military/administrative) or other public sector organizations. Thirdly, the limited sample size may result in biased research outcomes. Subsequent research should reconsider the number of samples used.

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