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The Service Quality of Community Health Centers During the COVID-19 Pandemic: Do Governance Practices Benefit?

Suryo Pratolo*, Arifin Hamsyah Mukti, and Hafiez Sofyani



AFFILIATION:

Department of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta, Special Region of Yogyakarta, Indonesia

***CORRESPONDENCE:**

suryo@umy.ac.id

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Abstract:

Research aims: This study aims to examine the role of internal control on the service quality of community health centers in handling the COVID-19 pandemic with transparency and accountability budget management as intervening variables.

Design/Methodology/Approach: The population of this study was all community health centers located in the Special Region of Yogyakarta Province. The cluster sampling technique was used in determining the samples. Eighty-two community health centers participated in this study. Data were collected by distributing questionnaires. Partial Least Square (PLS) was employed to test the hypotheses.

Research findings: The results revealed that, during the COVID-19 pandemic, internal control implementation was not associated directly with the service quality of the community health center. Instead, the association was mediated by transparency, not accountability. Additionally, transparency independently was associated with service quality.

Theoretical contribution/Originality: This study extends the literature by examining the role of good governance mechanisms and principles in the community health center context by positioning transparency and accountability as intervening. In addition, this research was conducted in the context of the COVID-19 pandemic, where the service quality of community health centers has a crucial role in dealing with people exposed to COVID-19.

Practitioner/Policy implication: The results of this study can be used as input for the relevant regulator to improve the service quality of community health centers through good governance practices.

Research limitation/Implication: This research only involved community health centers in the Special Region of Yogyakarta Province as samples.

Keywords: Service Quality; Internal Control; Transparency; Accountability

Introduction

Good quality health services that agree with related standards are a concern for developing countries to enhance their living quality (Moucheraud & McBride, 2020). As an element of public service, a community health center must always strive to improve its services on an ongoing basis (Simangunsong & Rahayu, 2021). It is in line with the Regulation of Indonesian Minister of Health Number 43 of 2019, where health service institutions must provide quality services through a quality control mechanism (Ministry of Health of the Republic of Indonesia, 2019).

However, Menap et al. (2021) contended a decline in the quality of services at some community health centers during the COVID-19 pandemic. It can be seen from the unpreparedness of the community health center to providing health facilities when facing the spread of COVID-19, impacting the uncertainty of service patterns. On the other hand, one method used to assess the quality of community health center service is an accreditation system (Yogyakarta Health Office, 2019). The Ministry of Health reported that in 2020 out of 9,153 accredited community health centers, only 241 had plenary status (3%), 1,664 had parent status (18%) and still dominated with medium status with 5,072 (55%) and basic status with 2,176 (24%) (Ministry of Health of the Republic of Indonesia, 2020). These data illustrate that improving the quality of community health centers, especially in terms of services, still needs to be encouraged.

A service quality improvement of community health centers during the COVID-19 pandemic is a form of government responsibility to the community (Ulumiyah, 2018). To do so, several supporting factors are needed. Gordon and Kalenzi (2019) revealed that internal control's role is crucial in realizing good service quality. Internal control is an integral process by management designed to address risks and assure that in pursuing the mission, the organization must carry out operations orderly, fulfill accountability obligations, comply with the law, and safeguard existing resources (Long & Kanthor, 2013). In addition, some scholars (Lauma et al., 2019; Rohman et al., 2019) argued that the principles of good governance, including transparency and accountability, contribute to improving the quality of public services.

Several previous studies discussing service quality and internal control have yet to find consistent results. Gordon and Kalenzi (2019) found that internal control in the community health sector in Uganda could enhance the quality of health services. Syukryati and Solikin (2018) revealed that by implementing internal control, the quality of services from public institutions would also improve. It contrasts with Wardayati et al., (2019), who revealed that internal control activities could not improve the performance quality of the community health center in Jember. On the other hand, Andriano and Nurkholis (2018) uncovered that the internal control system improved the service performance of the state treasury office in Bali. Meanwhile, Amole et al. (2015) explained that the internal control system could improve Nigeria's quality of health services. However, Dewi et al. (2021) stated that the internal control applied could not make hospitals in Garut improve the quality of their services.

Seeing these conditions, one of the focuses needed to improve the quality of community health center services is to corroborate good governance through the practice of transparency and accountability in budget management (Lauma et al., 2019). Properly carried out transparency and accountability of budget management will reduce suspicion of acts of corruption and improve the implementation of public services (Darlena et al., 2021). It is because budget management accountability represents the obligations of the management of public organizations in managing entrusted resources related to public finances (PIC Working Group, 2017). Meanwhile, budget management transparency can create mutual trust between public institutions and the public through easy access to accurate and adequate financial information (Prokomsetda, 2017). These two principles

of good governance can pressure to achieve organizational performance targets, including health centers. Furthermore, they will mobilize quality services as an indication of performance. However, as related research presenting empirical evidence is difficult to find, it is crucial to investigate the role of transparency and accountability in budget management as the intervening variables.

In addition, today, research on the role of internal control on the service quality in the health sector is limited to the context of normal conditions or before the COVID-19 pandemic (Amole et al., 2015; Gordon and Kalenzi, 2019; Wardayati et al., 2019). On the other hand, until now, studies on the application of internal control in the field of community health have been found in the context of a direct relationship to service quality. To cover highlighted gaps, this study is intended to examine the role of internal control on the quality of services in the health sector during the COVID-19 pandemic, raising two intervening variables in the form of transparency and accountability in budget management.

Theoretically, this study contributes to knowledge by expanding the literature on internal control and its relationship with the good governance practices carried out by public sector organizations and their role in service quality during the COVID-19 pandemic. Practically, this study recommends that the relevant regulator improve the quality of health center services to the community during the COVID-19 pandemic or perhaps in other disaster conditions.

Literature Review and Hypotheses Development

Theoretical Framework

This study is underpinned by using stewardship theory. Stewardship theory is characterized by the idea of serving others rather than self-interest (Block, 1993). Stewardship theory puts forward the view that individuals, in this case, leaders, are often motivated by considerations of fairness, justice, and concern for other interests (Buchanan, 1996). It emphasizes cooperation and collaboration (Sundaramuthy & Lewis, 2003). Exploring this theory, Podrug (2011) stated that leaders act in various ways to maximize the organization's interests. It aims to realize an ethically responsible service. Therefore, there is a link between stewardship theory and service quality; whereby prioritizing the principle of serving others, the organization will seek to improve the quality of its services to meet the community's satisfaction, needs, and expectations (Block, 1993; Firmansyah et al., 2022). With the assistance of the implementation of internal control and the practice of accountability and transparency in managing the COVID-19 budget, it is hoped that the quality of community health center services will be better.

Internal Control and Community Health Center Service Quality

Internal control is a process carried out by the board of directors and management to ensure that organizational objectives related to asset protection, compliance with applicable regulations, reliability and transparency of financial reporting, and operating efficiency and effectiveness can be achieved (Romney & Steinbart, 2014). From the objectives mentioned above, operation and applicable regulation associated with service quality is a concern (Ntongo, 2012; Gordon & Kalenzi, 2019; Oppong et al., 2016). Internal control promotes efficiency in utilizing organizational resources, such as work performed according to standards, service personnel always working all the time, and fair allocation of resources, resulting in timely delivery of quality services (Gordon & Kalenzi, 2019). In addition, the internal control component in the form of supervision can encourage the implementation of quality services. Monitoring provides important feedback on the extent of service delivery and whether service delivery makes a difference for clients and organizations and provides useful insights for detecting changes in performance and understanding trends over time (Rossi et al., 2004). From the aspect of information and communication, the right, timely, up-to-date, and precise information will encourage the organization's ability to achieve the desired performance results. In control activities and risk management, the risks can be handled in a timely, effective, and efficient manner, further improving the service quality. In other words, in the context of public sector organizations, internal control is closely related to the quality of services to the public (Block, 1993; ACT Health, 2018; Long & Kanthor, 2013; Mwazo et al., 2017). Based on this explanation, the proposed hypothesis is as follows:

H₁: Internal control implementation is positively associated with the service quality of community health centers.

Community Health Center Transparency and Its Service Quality

Transparency is one of the conditions needed to improve service quality and reduce the scope of corruption and impunity (Bauhr & Grimes, 2014; Bauhr & Nasiritousi, 2012; Islam, 2006; Kosack & Fung, 2014; World Bank, 2002). There is empirical support regarding the role of transparency in improving government performance (see: Alt et al., 2002; Besley & Burgess, 2022; Brunetti & Weder, 2003; Reinikka & Svensson, 2005; Winters & Weitz, 2013). Block (1993) argued that by prioritizing the interests of others, the principle of transparency would be implemented in managing the organization so that the services provided will be maximized. Therefore, with good transparency, organizations will be encouraged to improve the quality of their services to the community (Nguyen et al., 2017). Several studies have also supported the role of transparency in other public organizations, such as education and other health entities (Bjorkman & Svensson, 2009; Keefer & Khemani, 2005; Lieberman et al., 2014). Based on the preceding discussions, the proposed hypothesis is as follows:

H₂: Community health center transparency is positively associated with service quality.

Community Health Center Accountability and Its Service Quality

Accountability is one measure to show how big the conformity level of the performance of service providers with external measures in the community and are owned by stakeholders, such as values and norms that develop in society (Melinda et al., 2019). Related to that, public services in the health sector provided by the government are not only to meet the community's needs but also to meet accountability (Putra, 2015). Through accountability, the organization will prioritize the public interest by providing maximum service to the public (Block, 1993). Mokoagow et al. (2013) revealed that accountability could improve service quality at PT Pos Indonesia (Persero) Manado. Based on the above discussions, the proposed hypothesis is as follows:

H₃: Community health center accountability is positively associated with service quality.

Intervening Role of Transparency

In achieving public service quality performance, internal control implementation in government activities is crucial (Yuliani, 2017). Using stewardship theory, it is suggested that internal control implementation will make community health centers prioritize the interests of the public by maximizing services through fulfilling information transparency to the public during the COVID-19 pandemic condition (Block, 1993). Internal control is also an effort made by community health center managers to create efficiency and effectiveness in organizational activities through management transparency. From the arguments above, internal control appears to create transparency, leading to efforts to pursue service quality performance in community health centers. In other words, transparency will mediate the relationship between internal control and service quality performance. Based on this explanation, the proposed hypothesis is as follows:

H₄: The relationship between internal control and service quality is mediated by transparency.

Intervening Role of Accountability

One of the good management entities is accountable or clear management. This accountable management will make the effectiveness and efficiency of the organization, including in terms of public services (Azlina & Amelia, 2014; Syukriyati & Solikin, 2018). Using stewardship theory as a basis, internal control is believed to encourage increased accountability practices over the budget, triggering service quality improvement (Block, 1993). The higher management accountability will form personnel with good qualifications in providing services (Mokoagow et al., 2013). Thus, accountability also has an intermediary role in the relationship between internal control and service quality performance (Istikhomah & Asrori, 2019; Purwantini & Khikmah, 2014; Saraswati & Larasati, 2021). Based on this explanation, the proposed hypothesis is as follows:

H₅: The relationship between internal control and service quality is mediated by accountability.

Based on the hypotheses developed above, the research model was formulated, as depicted in Figure 1.

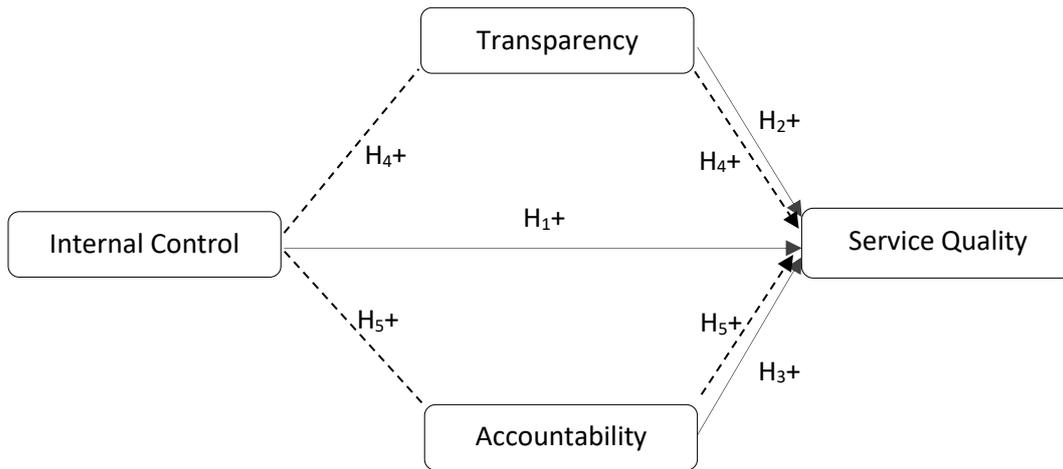


Figure 1 Research Model

Research Method

Population, Sample, and Data Collection Techniques

The population in this study was all community health centers in the Special Region of Yogyakarta Province, namely 121 units in total. The sampling technique used was cluster sampling with the selection based on locations: Yogyakarta City, Sleman, Bantul, Kulon Progo, and Gunung Kidul Regencies. The inclusion criteria in the sample were community health centers that had treated patients exposed to COVID-19. Furthermore, 82 community health centers participated as the samples of this study (Table 1).

Table 1 Number of Community Health Center Samples by City/Regency

No	Location	Number of community health centers
1	Yogyakarta City	10
2	Sleman Regency	20
3	Bantul Regency	12
4	Kulon Progo Regency	10
5	Gunung Kidul Regency	30

The data collection technique was done by distributing survey questionnaires to respondents. Before using it for data collection, the questionnaire had previously been tested for validity and reliability. Respondents in this study consisted of two groups

divided based on the character of the variables with consideration of the relevance of the person filling in the questionnaire. The questionnaire containing the internal control, transparency, and accountability variables of community health centers' budget management was completed by the community health center's leadership because they had a thorough knowledge of community health center governance. On the other hand, the second questionnaire regarding the service quality of community health centers was filled in by community health center patients because it was the patients who directly felt the facilities available. This kind of separation of data sources is also useful for mitigating common method bias (Richardson et al., 2009).

Operational Definition and Measurement of Variables

The endogenous variable of this study was the service quality provided by the community health centers. Service quality is an effort to meet customers' or consumers' needs and desires. This variable was measured by five indicators: (1) tangible evidence, (2) reliability, (3) responsiveness, (4) assurance, and (5) empathy (Fikri et al., 2016). Moreover, the independent variable in this study was an internal control. Internal control is a continuous integration process carried out by the leadership to provide adequate confidence in achieving organizational goals (Long, & Kanthor, 2013). This variable was assessed using five dimensions of the internal control system for Indonesian government institutions, including (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) internal control monitoring (Government of the Republic of Indonesia, 2008). Related regulation is the community health center as a government institution.

Furthermore, the intervening variables used in this study consisted of transparency and accountability of the community health center's budget management. Both variables are two elements of good government governance principles. Both variables were measured by the questionnaire developed by Krina (2003). Accountability measures covered making accurate and complete decisions from the information. Meanwhile, the transparency variable was determined following the information disclosure related to planning, budgeting, and program monitoring and evaluation, which was easily accessible by the public. In addition, a five-point Likert scale was used to measure the variables for all questions, with responses ranging from 1 = "Strongly Disagree"; 2 = "Disagree"; 3 = "Neutral"; 4 = "Agree"; 5 = "Strongly Agree" (Pratolo et al., 2021).

Data Analysis Technique

Partial Least Square-Structural Equation Modeling (PLS-SEM) was used to analyze the data and test the proposed hypotheses. This method can test the measurement model simultaneously with structural model testing (Chin et al., 2003; Hair et al., 2014). The selection of Partial Least Square was motivated by the existence of a Likert scale, which is non-parametric in nature and avoided multicollinearity. Akbar et al. (2012) and Sofyani (2016) stated that PLS was considered suitable for this study because it allows minimal data assumptions and requires a relatively small sample size (Chin et al., 2003). Using a

less strong theoretical basis is also more profitable using PLS than Covariance-Based Structural Equation Modeling (CB-SEM) (Chin et al., 2003).

Furthermore, in using PLS, the researchers needed to follow a multistage process consisting of (1) model specification, (2) evaluation of the outer model, and (3) evaluation of the inner model. The model specification stage was concerned with setting the inner and outer models. The outer model is better known as a measurement model, namely the validity and reliability test. Meanwhile, the inner model, or the structural model, shows the relationship between the exogenous and endogenous variables evaluated (Hair et al., 2014).

Result and Discussion

This study utilized SPSS to analyze descriptive statistics. The measurement results can be seen in Table 2. Generally, each variable's average (mean) was moderate. It implies that the aspects being researched still need improvement.

Table 2 Descriptive Statistics

Criteria	Accountability	Service Quality	Internal Control	Transparency
Min	1.6	2.0	1.6	1.6
Max	5.0	4.7	4.9	5.0
Mean	3.5	3.7	3.6	3.6
SD	0.8	0.7	0.8	0.8

Furthermore, the validity and reliability tests were carried out before testing the hypotheses. The test results are presented in the next paragraph.

Validity Test

Validity testing was conducted by using convergent and discriminant tests. Table 3 shows that the convergent validity was met, as indicated by loading and AVE values higher than 0.5 (Hair et al., 2014). On the other hand, Tables 4 and 5 reveal the discriminant validity test results, which were also valid. It can be seen from the scores of cross-loading and Fornell-Larcker, where the AVE root value of each construct was greater rather than the construct squared correlation with other constructs (Barclay et al., 1995; Fornell & Larcker, 1981).

Table 3 Loading and AVE Scores

Construct	Indicator	Code	Loading	AVE
Accountability	COVID-19 budget management report to stakeholders	AK1	0.869	0.721
	Preparing COVID-19 budget realization and related financial report	AK2	0.842	
	Valid recording	AK3	0.889	
	Vaccination report	AK4	0.772	
	Communicative reports (easy to understand)	AK5	0.868	
Service Quality of COVID-19 handling	Health protocols in waiting rooms, the examination rooms, and health tools and equipment used	KP1	0.818	0.635
	Examination of COVID-19 patients according to the queue	KP2	0.793	
	Responsive service during the pandemic	KP3	0.726	
	Adequate personal protective equipment (standardized) for doctors and medical service employees	KP4	0.788	
	Caution in carrying out every maintenance action	KP5	0.720	
	Medical service employees or community health center employees pay attention to patient complaints.	KP6	0.873	
	Accuracy of COVID-19 detection tools for patients	KP7	0.823	
	Screening every patient who comes to find out whether the prospective patient indicates being exposed to the COVID-19 virus	KP8	0.788	
	Service friendliness	KP9	0.794	
	Understanding of medical service employees on health protocols in preventing the transmission of the COVID-19 virus	KP10	0.787	
	Professional service, without discrimination against general patients and COVID-19-positive patients	KP11	0.801	
	The services provided are under the applicable SOPs.	KP12	0.843	
Internal Control	Community health centers set rules regarding employee ethical standards.	PI1	0.781	0.670
	The community health center has a clear organizational structure.	PI2	0.801	
	Performance appraisal of medical service employees	PI3	0.874	
	Delegation of authority to appropriate employees and following their level of position to achieve goals	PI4	0.824	
	Inspection of equipment for personal protective equipment for medical service employees is sufficient and per applicable protocols.	PI5	0.870	
	Service risk control	PI6	0.860	

Table 3 Loading and AVE Scores (cont')

Construct	Indicator	Code	Loading	AVE
Internal Control	Comprehensive risk analysis of the possible risk of spreading the COVID-19 virus among medical service employees	PI7	0.848	0.704
	Evaluation of risks and actions to minimize them	PI8	0.760	
	Segregation of duties according to responsibilities	PI9	0.797	
	Socialization of the internal control system to all medical service officers/employees	PI10	0.755	
	Internal control information is delivered on time, so there is quick correlative action.	PI11	0.812	
	Supervision to assess the quality of internal control carried out regularly	PI12	0.826	
	Regular monitoring of inputs or complaints filed by the community or patients	PI13	0.819	
Transparency	The openness of the community health center's annual activity plan to be implemented	TR1	0.666	0.704
	The openness of competence for community health center managers	TR2	0.873	
	Availability of access to information on planning related to handling COVID-19	TR3	0.846	
	Availability of access to funding plan information	TR4	0.879	
	Availability of access to information on budget work plans	TR5	0.886	
	Availability of access to the preparation of budget work plans	TR6	0.862	

AVE: Average Variance Extracted

Table 4 Cross Loading

Code	Accountability	Service Quality	Internal Control	Transparency
AK1	0.869	0.536	0.734	0.703
AK2	0.842	0.375	0.733	0.660
AK3	0.889	0.376	0.738	0.662
AK4	0.772	0.376	0.600	0.528
AK5	0.868	0.504	0.719	0.714
KP1	0.482	0.818	0.413	0.459
KP10	0.274	0.787	0.316	0.447
KP11	0.313	0.801	0.363	0.470
KP12	0.397	0.843	0.392	0.473
KP2	0.429	0.793	0.388	0.443
KP3	0.427	0.726	0.334	0.395
KP4	0.453	0.788	0.396	0.480
KP5	0.241	0.720	0.189	0.326
KP6	0.493	0.873	0.453	0.516
KP7	0.461	0.823	0.399	0.464
KP8	0.447	0.788	0.375	0.362
KP9	0.411	0.794	0.379	0.396
PI1	0.619	0.237	0.781	0.575
PI10	0.622	0.501	0.755	0.582
PI11	0.752	0.377	0.812	0.643

Table 4 Cross Loading (cont')

Code	Accountability	Service Quality	Internal Control	Transparency
PI12	0.724	0.343	0.826	0.612
PI13	0.717	0.293	0.819	0.566
PI2	0.627	0.309	0.801	0.567
PI3	0.668	0.402	0.874	0.614
PI4	0.668	0.313	0.824	0.618
PI5	0.719	0.347	0.870	0.663
PI6	0.705	0.428	0.860	0.689
PI7	0.709	0.460	0.848	0.698
PI8	0.611	0.417	0.760	0.625
PI9	0.690	0.516	0.797	0.640
TR1	0.639	0.336	0.593	0.666
TR2	0.746	0.478	0.709	0.873
TR3	0.587	0.463	0.671	0.846
TR4	0.592	0.458	0.658	0.879
TR5	0.669	0.480	0.558	0.886
TR6	0.663	0.540	0.638	0.862

*Values in bold indicate loadings for items above the recommended value of 0.5.

Table 5 Discriminant Validity (Fornell–Larcker)

Construct	Accountability	Service Quality	Internal Control	Transparency
Accountability	<i>0.849</i>			
Service Quality	0.515	<i>0.797</i>		
Internal Control	0.832	0.469	<i>0.818</i>	
Transparency	0.774	0.552	0.763	<i>0.839</i>

Diagonals (in italic bold) represent the root of the AVE, while the other entries represent the squared correlations.

Reliability Test

Reliability testing was conducted to determine the instrument's consistency, accuracy, and precision in measuring a construct. In doing so, Cronbach's Alpha score was used to measure the lower limit of the reliability value, while composite reliability was employed to estimate the internal consistency of a construct (Achjari, 2004). From Table 6, it can be concluded that the items in this study met the rule-of-thumb requirements. It can be seen through Cronbach's Alpha values greater than 0.6 (Chin et al., 2003). On the other hand, Fornell and Larcker (1981) explained that a composite reliability value of 0.5 or greater is considered acceptable.

Table 6 Reliability Test

Construct	Loading Range	Cronbach's Alpha	Composite Reliability
Accountability	0.772-0.889	0.903	0.928
Service Quality	0.720-0.873	0.948	0.954
Internal Control	0.755-0.874	0.959	0.963
Transparency	0.666-0.886	0.914	0.934

Hypothesis Test

Table 7 shows the hypothesis testing results, where Panel A provides test results for direct effects while Panel B shows results for indirect effects (mediation). A hypothesis is supported if the p-value is less than 0.05 or the t-statistic value is higher than 1.64 for the one-tailed hypothesis test, as this study did (Ikhsania, 2015). Based on the test, two hypotheses were found to be supported.

Table 7 Hypothesis Testing Results Summary

Construct Relationship	Code	Coef.	P-Values	Supported?
Panel A. Direct Relationship				
Internal Control → Transparency	-	0.763	0.000*	Not hypothesized
Internal Control → Accountability	-	0.832	0.000*	Not hypothesized
Internal Control → Service Quality	H ₁₊	-0.020	0.456	No
Transparency → Service Quality	H ₂₊	0.392	0.002*	Yes
Accountability → Service Quality	H ₃₊	0.226	0.119	No
Panel B. Indirect Relationship				
Internal Control → Transparency → Service Quality	H ₄₊	0.300	0.004*	Yes
Internal Control → Accountability → Service Quality	H ₅₊	0.188	0.121	No

*p < 0.01 (highly significant)

Discussion

Although it was not hypothesized as the primary focus of this research, the results showed that internal control was positively associated with transparency and accountability in the management of community health centers. This result aligns with Purnamadewi et al. (2021); Sari et al. (2020), who stated that the implementation of internal control could improve the practice of transparency. In addition, this study also supports Cuomo (2005) and Widyaningsih (2015), stating that internal control could improve accountability. According to some literature, internal control aims to create operational efficiency and effectiveness, financial reporting constraints, and compliance with regulations (COSO, 2013; Sofyani et al., 2022). Thus, the high internal control triggers high transparency and accountability in the management of community health centers.

However, internal control and budget management accounting practices were not associated with the quality of community health center services during the COVID-19 pandemic. These results are not in line with research conducted by ACT Health (2018) and Mwazo et al. (2017). Instead, the service quality of community health centers during the COVID-19 pandemic was only positively associated with transparency in budget management. It is consistent with Bjorkman and Svensson (2009) and Lieberman et al. (2014), which uncovered that the quality of service would increase with good transparency practices. It denotes that the transparency of budget management will create a good monitoring system. Furthermore, with this supervision, the organization can improve the quality of its services to the community.

Furthermore, the indirect effect test results found that the internal control implementation would be positively associated with the service quality of handling COVID-19 only if the practice of transparency followed it. Considering the previous finding that internal control was not directly associated with service quality, the mediation type found in this study is pure. This finding indicates that budget management transparency during the COVID-19 pandemic is crucial and a prerequisite to promoting service quality in handling COVID-19 as it is a form of government responsibility to the community by providing adequate health services. These results support the research by Istikhomah and Asrori (2019) and Saraswati and Larasati (2021) that transparency can be an intervening variable. However, it was found that budget management accountability could not mediate the relationship between internal control and the quality of services for handling COVID-19. These results reinforce the research findings by Christiana and Ardila (2020) that good governance, including accountability, could not be an intervention variable.

Drawing from this study's findings, it can be concluded that the COVID-19 pandemic is an extraordinary condition, so handling it requires public calm (Dai, 2020). In this case, transparency will create mutual trust between the government and the community by providing accurate and adequate information because the information is an important need in society to participate in services. On the other hand, in line with the theory of stewardship, the organization must prioritize the interests of the public and all its stakeholders. Implementing an internal control system coupled with transparency will make leaders and employees work together to serve the community's interests and produce good service quality (Block, 1993).

Moreover, it is undeniable, even acknowledged by the government, that during this pandemic, the government is faced with a trade-off between service speed and accuracy versus a limited service budget (Ministry of Finance, 2020). Both accuracy and budget constraints require internal control. Good internal control will encourage high accountability and transparency, resulting in accuracy and tight budget usage. However, in extraordinary conditions where service speed is needed, the implementation of internal control sometimes becomes an obstacle (Saravistha et al., 2021). It can be seen that internal control was not directly associated with service quality in this study. Considering the purely mediating role of transparency in influencing the relationship between internal control and service quality, during a pandemic, transparency must be enforced to mitigate internal control practices that are not associated with the service quality of handling COVID-19.

Conclusion

This study examined the role of internal control system implementation on the service quality of community health centers through transparency and accountability as intervening variables. The study results revealed that internal control was not associated with service quality unless transparency was a prerequisite. Furthermore, while transparency was associated with service quality independently, accountability was not. Drawing from these findings, practical and theoretical contributions were proposed.

Theoretically, this study expands the discussion of stewardship theory related to internal control, governance, and service quality. Explicitly, this study found that the transparency of community health centers' budget management became a full intervention in the relationship between internal control and service quality. Practically speaking, this study suggests that the quality of service from community health centers will be created if the principle of transparency in managing COVID-19 funds can be implemented properly.

This study has several limitations. First, this research was only conducted in the scope of community health centers in the Special Region of Yogyakarta Province. Therefore, the readers should be careful when they want to generalize the results of this study in a wider context. To extend this study, the researchers suggest conducting similar studies in various regions, especially Indonesia. Furthermore, this study used only a survey design. As such, deeper exploration could not be presented in this research. Further research is highly recommended from these limitations to explore similar issues with a qualitative research approach.

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