Competence and work environment in improving the performance of government treasurers in the Riau islands provincial government through intrinsic motivation

Nolla Puspita Dewi
Doctoral Program Students of the Faculty of Economics and Business at Batam University
Universitas Batam, Indonesia

Indrayani
Lecturer of the Faculty of Economics and Business at Batam University
Universitas Batam, Indonesia

Chabilllah Wibisono
Sharia Economics Professor of the Faculty of Economics and Business at Batam University
Universitas Batam, Indonesia

Nurhatisyah
Doctoral Program Students of the Faculty of Economics and Business at Batam University
Universitas Batam, Indonesia

ABSTRACT: Improving performance in the context of government agencies is very important, including the performance of treasurers. Several factors can affect the performance of treasurers in government agencies. These factors determine whether performance will be increased or decreased by including these factors in performance appraisal. This study aimed to examine the effect of competence and work environment on treasurer performance and to analyze the ability of intrinsic motivation to encourage treasurer performance. The population used in this study were treasurers in government institutions. Respondents were 225 treasurers of Regional Apparatus Organizations in the Riau Island Province. The sampling technique used is the Slovin formula. The analytical model used in this study is quantitative and structural Equation Modeling Analysis. This research uses the Lisrel 8.70 Structural Equation Modeling (SEM) method in data processing. It was concluded that intrinsic motivation contributes to treasurer performance and is influenced by competence and work environment, while the work environment has no significant effect on treasurer performance.

KEYWORDS: Competence, Work Environment, Intrinsic Motivation, Performance, Government Treasurer

1. Introduction

Public sector innovation is increasingly gaining attention from academics and practitioners, with advanced Western democracies and developing countries adopting it. Implementing inventions can improve service quality and performance. National governments worldwide are implementing policies to support public service innovation,
including local innovation regulations to be a good governance. With good governance, it has encouraged the central and local governments to implement public accountability caused by the increasing demands of the community. Therefore, it is necessary to manage and administer good governance in the development and implementation of a transparent, appropriate, orderly, and effective accountability system. The implementation of the system is reflected through regional financial management, which must be carried out in a good and wise manner so that its performance is more efficient and follows regional needs. The regional financial accountability system aims to ensure that the administration and development can take place efficiently, successfully, and free from corrupt practices, collusion, and nepotism.

The government is responsible for providing quality and effective services to the people. To achieve this goal, government employees become an important element that plays a role in carrying out tasks and providing services to the public (Rasul et al., 2021; Zuhrufillah & Isnanto, 2018). In this context, employee performance is a very relevant and strategic aspect of improving the performance of public organizations (Khan & Hussain, 2020). This study aimed to examine the effect of competence and work environment on treasurer performance and to analyze the ability of intrinsic motivation to encourage treasurer performance. Employee performance (treasurer) is an important aspect of government organizations which is used as the main benchmark for measuring the contribution of human resources in ministries and government agencies (Hidir et al., 2021). Performance is formally defined as the value of a series of employee behaviors that contribute positively and negatively to the achievement of organizational goals (Tamsah et al., 2020). Many factors affect the treasurer's performance, including the competence of the work environment and intrinsic motivation.

According to Mohamad & Rahman (2023), a person's behavior will be able to affect his attitude in carrying out life and activities within the scope of business or public organizations; if an employee has good competence, it will affect his performance in carrying out work. On the other hand, the work environment as an environment where people work can affect the physical and psychological well-being of workers, influencing the ups and downs of one's performance in carrying out work (Alamri, 2023; F. Wang & Li, 2023).

On the other hand, W. S. Shaw et al., (2020) view that the work environment, in the context of the physical environment, is a place where employees carrying out work will be able to influence their performance, safety, and quality of life in carrying out work. Meanwhile, intrinsic motivation is important for employees to improve their performance (Yusuf, 2021). Intrinsic motivation is a drive from inside and outside oneself without coercion. This condition requires individuals to carry out work optimally to be completed based on the time given using several stages to achieve goals and objectives (Supriyono & Susmonowati, 2022)—intrinsic motivation as part of efforts to improve treasurer performance.

One of Indonesia's provinces with comprehensive local government capabilities, specifically in the treasury, is the Riau Islands Province. Understanding the factors that affect the performance of government treasurers is essential when dealing with this situation. Learning from experiences in Riau Islands Province can provide valuable insights on developing effective and beneficial treasurer appraisal strategies for the functioning of public organizations (Alamri, 2023; Barbieri et al., 2023). Previous research has identified several factors, including competence, motivation, and work environment, that can influence the nature of public sector work (Jakobsen et al., 2023). However, there is still a need to
understand the specific factors in the context of government employees, in this case, the treasurer in the Riau Island Province. Therefore, this study aims to examine the impact of the abovementioned factors on organizational behavior in the hope of providing more thorough and relevant information.

In addition, the current study also aims to explore mediating variables, namely intrinsic motivation, that links exogenous variables (competence and work environment) to endogenous variables, namely treasurer performance. Understanding how these factors affect treasurer performance is possible with intrinsic motivation, and as a result, this mediation is considered important. This study aims to improve organizational effectiveness by utilizing a branch of organizational theory that examines how the dynamics of individuals, groups, and societies affect various organizational processes.

2. Literature Review

Performance Organization

According to Robbins, employee performance results from work, both in quality and quantity, achieved by someone carrying out tasks according to the responsibilities given (Robbins et al., 2014; Robbins & Coulter, 2017). Furthermore, some scholar suggest that "job performance is the outcome of jobs that relate to the purposes of the organizations such as quality, efficiency, and other criteria of effectiveness" (López-Martínez et al., 2021; Saprudin et al., 2019). Performance is the result of work related to organizational goals such as service quality, efficiency, and other effectiveness criteria. According to Robbins, performance indicators are quality, quantity of work, punctuality, effectiveness, independence, and commitment. Meanwhile, Gomes' performance includes quantity of work, quality of work, job knowledge, creativeness, cooperation, dependability, and initiative (Rahardja et al., 2018; Wihara, 2019).

From the explanation before, it can be concluded that performance is the result of work to achieve organizational goals and is measured based on the criteria of work quality, quantity of work, cooperation ability, trustworthiness, initiative, and responsibility of a person in carrying out tasks given so that the results can be in the form of achievements.

Competence

Lin et al. (2021) define competence as "an underlying characteristic of an individual" causally related to criterion-referenced effective and superior performance in a job or situation. This definition can be interpreted as an underlying characteristic of a person and is related to the effectiveness of an individual's work in his work and or the person's ability to produce higher performance compared to his peers. There are three dimensions to measure competence: intellectual, emotional, and social intellectual. Some research results prove a significant positive effect between competency work and individual performance (Kankew et al., 2021; Lin et al., 2021; Marcel et al., 2022). From the opinion of these experts, competence is an ability to carry out or carry out a job or task which includes aspects of knowledge, skills, and work attitudes following standards set with indicators of intellectual, emotional, and social competence.

Work Environment
The work environment is also the focus of attention because it directly influences employees carrying out the tasks of the company, organization, or institution. According to Soelton & Atnani (2018), the work environment is defined as a condition related to the characteristics of the workplace toward employee behavior and attitudes. Furthermore, the work environment is everything around the workers that can influence them to carry out the main duties they are responsible for (Badrianto & Ekhsan, 2020; Sanjani et al., 2022). According to Soelton et al., (2020), the work environment is the entire tool and material faced, the surrounding environment where a person works, his work methods, and work arrangements as individuals and as a group.

A good work environment is reflected in how employees can carry out activities optimally, healthily, safely, and comfortably, as well as maintaining physical infrastructure such as room lighting, cleanliness, the coloring of office rooms, and room temperature, which is constantly maintained and away from noise can make the work environment comfortable and of course can create a binding working relationship between people in the work environment (Kariso et al., 2021). From the explanation before, it can be concluded that from the expert opinion above, it can be concluded that the work environment is a condition related to the place of work on employee behavior affecting organizational performance with indicators of relationships with colleagues, relationships with superiors/subordinates, and facilities. The work environment is a condition related to the place of work on employee behavior affecting organizational performance with indicators of relationships with co-workers, relationships with superiors/subordinates, and facilities.

Intrinsic Motivation

According to Supriyono & Susmonowati (2022), intrinsic motivation is the desire to act caused by motivating factors from within oneself. According to Siagian, intrinsic motivation comes from within the individual. Intrinsically motivated individuals tend to have higher job satisfaction and performance because they find their work interesting, challenging, and meaningful (Wibowo & Sumiati, 2022; Yusuf, 2021). From several definitions, intrinsic motivation is the things that encourage a person to achieve that comes from within oneself, do not need to be stimulated from outside, and awareness of the importance of the work carried out. With indicators of Achievement, Recognition, Work it Self, Responsibility, and advancement. The results of Iriani's research show that intrinsic motivation positively impacts employee performance. Likewise, Prahiawan & Simbolon's research found that intrinsic motivation has a positive and significant effect on employee performance.

Framework

Organizational behavior theory is a field of study devoted to understanding, explaining, and ultimately improving the attitudes and behaviors of individuals and groups in organizations (Arif et al., 2019). Measurement of instrument variables (questionnaires) in the form of closed statements, and measured using the Likert scale from 1 to 5. Respondents were asked to give their opinions on every point of the statement ranging from strongly disagreeing to strongly agreeing. The data is used to measure the performance of treasurers in the Riau Islands Province government. This study is expected to elaborate on the correlation of competence and work environment to performance driven by intrinsic motivation. These indicators are also in line with Robbins' concepts related to performance, adopted competencies (Ali Hijazi et al., 2021), work environment (Collings et al., 2019), and intrinsic motivation (Ngunga & Ndubi, 2021).
Figure 1. Conceptual Framework

Figure 1 shows the conceptual framework in the context of this study; the research results with the locus of the treasurer in Riau Islands Province are expected to provide useful insights for improving the treasurer's performance system. The results of this study can contribute to a strong theoretical and practical basis for better decision-making in improving the performance of treasurers in public organizations, especially in Riau Islands Province and other Provinces or regions.

3. Method

This research is quantitative with a survey method through an offline questionnaire in the form of a closed statement and measured using a Likert scale from 1 to 5 (Creswell & Hirose, 2019; Sileyew, 2019). This research was conducted in Riau Islands Province, consisting of Regional Apparatus Organizations in Batam City, Tanjung Pinang, Bintan Regency, and Karimun. The time of this study was conducted from December 2021 to May 2022. The study population was 515, and a sample of 225 Riau Islands Province government employees using the Slovin formula. The Slovin formula (figure 2) is used to obtain a sample size that can describe the entire population (Wahyudi & Yusra, 2021). Data analysis in this study used descriptive analysis, validity and reliability tests, Confirmatory Factor Analysis (CFA), model fit tests (Goodness-of-fit), and hypothesis tests using Structural Equation Modeling-Lisrel (SEM-Lisrel) version 8.70 (Liwaul et al., 2021).

Figure 4. Slovin Formula
Source. (Wahyudi & Yusra, 2021)
Validity and reliability tests were carried out to measure the accuracy and reliability of research instruments (Meivira, 2022). Confirmatory factor analysis (CFA) aims to confirm the theoretical model using empirical data and is an element of the broader multivariate structural equation modeling technique (Sebayang et al., 2019). CFA is used to test the reliability and validity of each scale (Aghimien et al., 2021). The next step is to conduct a model fit test (Goodness-of-fit), which is evaluated using various model fit indices, which assess the relationship between the observed data and the theoretical data expected from the model. The fit index model can be used with thresholds or hypothesis testing to reject or defend the proposed model. After the model compatibility test was carried out, a hypothesis test was carried out (Riley et al., 2019), and an analysis of the literature to find a significant relationship between variables. Furthermore, the results of the study were analyzed to obtain conclusions.

4. Result and Discussion

The study results regarding the influence of competence and work environment on treasurer performance through intrinsic motivation variables by analyzing primary data in questionnaires scattered at government treasurers in the Riau Archipelago. The data from the scattered questionnaire results with a return rate of 100% from the research sample to the treasurers of the Regional Apparatus Organizations (OPD) in the Riau Archipelago. As for the results of the perception of research variables in the form of performance (KIN), Competence (KOM), Work Environment (LKK), and Intrinsic Motivation (MTI).

Furthermore, these statistical data were analyzed quantitatively using the LISREL statistical analysis software with the Structural Equation Modeling (SEM) method, which aims to analyze, interpret quantitative data, and perform hypothesis testing. The data processing processes include testing the measurement model, including validity and reliability. In contrast, the structural model includes testing the significance of the effect of independent or exogenous variables on the dependent or endogenous variables. The verification analysis stages in this study's SEM model are a) testing the measurement model, b) testing the structural model, and c) testing the statistical hypothesis. The results of establishing the research hypothesis were carried out using the Confirmatory Factor Analysis (CFA) test and the Goodness of Fit Statistics as follows;

Figure 5. Hypothesis Test Result Based on CFA and GoF Model
Based on the research results testing the validity and reliability measurement model by measuring the standard loading factor (SLF) size. The test results for CFA have passed according to the requirements, namely, the Chi-Square divided by df, the value is below 2 (Chi-Square < 2), the P-Value is greater than 5% (P-Value > 0.05), and the RMSEA value must be no greater than 5 - 7.5% (RMSE < 0.05 - 0.075), are shown in Table 1.

**Table 1.** Confirmatory Factor Analysis (CFA) Test Results

<table>
<thead>
<tr>
<th>Variabel</th>
<th>Chi-Square</th>
<th>Chi-Square/df</th>
<th>P-Value</th>
<th>RMSEA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance</td>
<td>12.45</td>
<td>1.38</td>
<td>0.189</td>
<td>0.041</td>
</tr>
<tr>
<td>Competence</td>
<td>13.20</td>
<td>1.46</td>
<td>0.153</td>
<td>0.046</td>
</tr>
<tr>
<td>Work Enviroment</td>
<td>21.47</td>
<td>1.53</td>
<td>0.090</td>
<td>0.049</td>
</tr>
<tr>
<td>Intrinsic Motivation</td>
<td>14.59</td>
<td>1.46</td>
<td>0.102</td>
<td>0.053</td>
</tr>
</tbody>
</table>

(Source: Data Processed From 2022 Research Results)

From Table 1, the variables performance, competence, work environment, and intrinsic motivation have a Chi-square value below 2, which is between 1.38 to 1.53. Furthermore, the p-value is more significant than 0.05 (5%), which is between 0.105 to 0.189. Meanwhile, the RMSEA value is between 0.041-0.053 (Menuh et al., 2022). From these results, it can be concluded that the CFA test is fulfilled or passed. Furthermore, the model fit test results evaluate whether the resulting model is fit (Mahadevi & Haryono, 2021). The results of the goodness-of-fit model test are described in Table 2.

**Table 2.** Goodness-of-fit (GoF) Model Test Results

<table>
<thead>
<tr>
<th>Kriteria Kecocokan</th>
<th>Kriteria Kecocokan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normed Fit Index (NFI)</td>
<td>&gt; 0.9</td>
</tr>
<tr>
<td>Comparative Fit Index (CFI)</td>
<td>&gt; 0.9</td>
</tr>
<tr>
<td>Goodness of-Fit Indices (GFI)</td>
<td>&gt; 0.9</td>
</tr>
<tr>
<td>Adjusted Goodness of Fit (AGFI)</td>
<td>&gt; 0.9</td>
</tr>
</tbody>
</table>
Non Normed Fit Index (NNFI) >0.9 1.00 Good-fit
Incremental Fit Index (IFI) >0.9 1.00 Good-fit
Relative Fit Index (RFI) >0.9 0.98 Good-fit

Note: *0.80-0.90 (marginal fit); >090-1.0 (good fit)

Table 2 describes the model used, which is good and acceptable with criteria > 090-1.0 (good fit) (Umar et al., 2020). The highest fit criterion is the Comparative Fit Index (CFI), with a value of 1.00, meaning that the incremental fit index that compares the tested model with the null model is excellent (Tahili, 2018). Non Normed Fit Index (NNFI) with a value of 1.00, meaning that there are no problems in the research model (Lenart-Gansiniec, 2020), and Incremental Fit Index (IFI) with a value of 1.00 (Good-fit), thus a measure of the comparative suitability of the research model is fulfilled (Mahadevi & Haryono, 2021). Furthermore, Adjusted Goodness of Fit (AGFI) with a value of 0.91 (Good-fit) means the model is well received. The AGFI index is a fit index adjusted to the degree of freedom available to test the model's acceptability (Arif et al., 2019). The model is feasible if at least one of the model's due diligence methods is met (Mahadevi & Haryono, 2021). Furthermore, the results of hypothesis testing can be seen in table 3 below.

Table 3. Hypothesis Testing Results

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Path</th>
<th>Path Coefficients</th>
<th>T-Value</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1</td>
<td>KOM → KIN</td>
<td>0.300</td>
<td>4.81</td>
<td>Significant</td>
</tr>
<tr>
<td>H2</td>
<td>LKK → KIN</td>
<td>0.069</td>
<td>1.07</td>
<td>Not Significant</td>
</tr>
<tr>
<td>H3</td>
<td>MTI → KIN</td>
<td>0.048</td>
<td>7.10</td>
<td>Significant</td>
</tr>
<tr>
<td>H4</td>
<td>KOM → MTI</td>
<td>0.350</td>
<td>5.34</td>
<td>Significant</td>
</tr>
<tr>
<td>H5</td>
<td>LKK → MIT</td>
<td>0.440</td>
<td>6.46</td>
<td>Significant</td>
</tr>
</tbody>
</table>

Note: T-Table = 1.96

Table 3 explains that the most significant variable of treasurer performance is intrinsic motivation, with a t-value of 7.10. This result indicates that intrinsic motivation has a positive and significant effect on the performance of government employees in the Riau Islands Province. Intrinsic motivation is encouragement from within and outside oneself without coercion (Arif et al., 2019). These conditions require individuals to carry out work optimally to be completed based on the time allotted by using several stages to achieve goals and objectives (Vuong, 2022). Intrinsic motivation is part of efforts to optimize work activities that arise from oneself to be able to improve performance at work further so that the goals expected of an institution can be achieved better (Supriyono & Susmonowati, 2022).

The competency possessed by the Riau Islands provincial government's treasurer, which significantly affects the treasurer's performance, is intrinsic motivation, with a t-value of 4.81. Thus the competence possessed by the government treasurer in carrying out the work can contribute to the high and low performance of the government treasurer of the Riau Islands Province government. Competence is a series of behavior patterns that need to be carried out to complete work processes in an organization to achieve success (Tamsah et al., 2020). This study's findings align with previous studies conducted on different objects, such as (Menuh et al., 2022; Soelton & Atnani, 2018; Umar et al., 2020). The importance of competence in influencing performance has been stated (D. M. Shaw, 2021)) that a person's behavior will be able to influence his attitude in carrying out life and activities both within the scope of business or public organizations so that if an employee has good competence, it will influence his performance in carrying out work.
The variable that has no significant effect is the work environment. The work environment has no significant positive effect on the treasurer with a t-value of 1.07, meaning that the work environment does not play a role in improving the performance of government employees in the Riau Archipelago provincial government. These findings do not align with the theory that the work environment affects performance (Ibrahim & Hussainey, 2019). Based on the research results, this insignificant effect is caused by work facilities such as the Internet, which are still not optimal because this is demographically not supportive (De Sá Soares & Amaral, 2015; J. Wang et al., 2021).

The results of the study stated that there was an influence of competence on the intrinsic motivation of government employees in the Riau Islands Province government, with a t-value of 5.34. Indicators of competence for government employees were intellectual, emotional, and social competence (Muhara et al., 2020). The work environment of the government treasurer of the Riau Islands Province has the highest and most significant effect (t-value 6.46) on intrinsic motivation (Leoanak & Amalo, 2018). The work environment significantly affects intrinsic motivation, with a t-value of 6.46, meaning that the work environment plays a role in increasing the treasurer's intrinsic motivation.

The results of testing the effect of competence and work environment on the treasurer's intrinsic motivation are 50% (R-square Value 0.50); 50% is influenced by other variables not examined in this study (Bhat & Rainayee, 2019). The effect of competence, work environment, and intrinsic motivation on performance is 57% (R-square value 0.57), and 43% is influenced by other variables not examined in this study.

<table>
<thead>
<tr>
<th>Exogenous Variable</th>
<th>Intervening Variable</th>
<th>Endogenous Variable</th>
<th>Path Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Direct</td>
</tr>
<tr>
<td>KOM</td>
<td>-</td>
<td>KIN</td>
<td>0.30</td>
</tr>
<tr>
<td>LKK</td>
<td>-</td>
<td>KIN</td>
<td>0.069</td>
</tr>
<tr>
<td>MTI</td>
<td>-</td>
<td>KIN</td>
<td>0.48</td>
</tr>
<tr>
<td>KOM</td>
<td>-</td>
<td>MTI</td>
<td>0.35</td>
</tr>
<tr>
<td>LKK</td>
<td>-</td>
<td>MTI</td>
<td>0.44</td>
</tr>
<tr>
<td>KOM</td>
<td>MTI</td>
<td>KIN</td>
<td>0.30</td>
</tr>
<tr>
<td>LKK</td>
<td>MTI</td>
<td>KIN</td>
<td>0.069</td>
</tr>
</tbody>
</table>

T-table; 1.96

Based on Table 4 above, it can be explained that the highest total effect value is the competency variable on performance through intrinsic motivation, which is equal to 0.47 (47%). Meanwhile, the total effect value of the work environment on performance through intrinsic motivation is 0.279 (27.9%). This study aims to analyze the performance appraisal of treasurers to support the performance of public organizations, considering the lessons learned from the Riau Archipelago Province. Through a deeper understanding of the factors that affect treasurer performance, an evaluation strategy that will be effective and positively impact the performance of public organizations can be developed. This study's results indicate a significant relationship between the treasurer's assessment factors and the performance of public organizations. Based on data analysis, the factors that influenced the performance of government treasurers in Riau Islands Province include competence, work environment, and intrinsic motivation, as well as the role of intrinsic motivation in encouraging treasurer performance.

Competence plays an important role in improving treasurers' performance, where treasurers with adequate knowledge, skills, and expertise can carry out their duties and
responsibilities effectively. This study shows that employee competence has a significant positive relationship with the performance of treasurers of Regional Apparatus Organizations in the Riau Archipelago Province. This shows the importance of increasing competency through various schemes such as training, development, and appropriate education for treasurers. This study found that treasurers who have a high level of competence tend to have better performance. This shows the importance of building a competency-oriented organizational culture.

Furthermore, the work environment was found to have no significant effect on the performance of treasurers of Regional Apparatus Organizations in the Riau Archipelago Province. In line with Alamri (2023), the discovery of problems regarding the work environment regarding the treasurer's performance within the Riau Islands Province government turned out that the treasurer's work environment still needed to be more conducive. This problem is inseparable from the relationship between the treasurer and superiors, which needs to be more harmonious between superiors and subordinates (Leoanak & Amalo, 2018). On the other hand, the relationship between the treasurer and co-workers has yet to establish good relations between co-workers. The last are facilities where the conditions that need to be improved in the digital era, such as computers and internet network support and work space, are minimal.

The impacts the treasurer needing to be more flexible in carrying out various work activities, then the support for the internet network is not optimal, hindering the effectiveness and efficiency of work (Mahdavi et al., 2020; W. S. Shaw et al., 2020). Based on these findings, efforts to make the work environment better and conducive are to improve relations between co-workers and relations between subordinates and superiors by cultivating an attitude of mutual assistance in tasks, open and two-way communication, and together in solving problems and improving work facilities by prioritizing the addition of an internet network so that it is maximally accessible to all work areas of treasurers of Regional Device Organizations within the Riau Islands Provincial government.

This study also explores the role of intrinsic motivation as an intervening variable in the relationship between competence and work environment on treasurer performance. The results of the analysis show that intrinsic motivation acts as a link between competence and work environment, and treasurer performance. This means that intrinsic motivation is important in efforts to improve performance. The results of this study provide practical guidance for local governments and other public organizations in improving treasurer performance, optimizing the use of human resources, and improving public services as a whole.

5. Conclusion

This study analyzes the performance appraisal of treasurers in the Riau Island Province to support public organizations' performance. It reveals that the work environment could be more optimal for government treasurers, and intrinsic motivation is crucial in promoting better performance. High competence and a conducive work environment lead to better performance, making intrinsic motivation essential in improving treasurer performance. The results offer valuable insights for developing effective appraisal strategies for government treasurers in public organizations. This study highlights the importance of improving treasurer performance in local governments and public organizations. However, limitations include limited sample size, reliance on primary data, and the need for qualitative research to explore other variables affecting treasurer performance.
References


21. Lin, R.-H., Huang, Y.-C., Chang, N.-W., Wu, S.-W., & Ke, Y.-C. (2021). The mediating effect of ownership of psychological behavior and tour leader experience on accountability in order to explore the sustainable business model of the tourism industry. Sustainability (Switzerland), 13(13). https://doi.org/10.3390/su13137136


