

AN INTEGRATED GOVERNANCE FRAMEWORK IN THE PERSPECTIVE OF SOCIETY 5.0: A SYSTEMATIC LITERATURE REVIEW

Yohana Paramitha Iqbal¹, Syahrial Shaddiq², Khuzaini³, Zakky Zambrudi⁴
Management, Islamic University of Kalimantan Muhammad Arsyad Al Banjari^{1,3,4}, Banjarmasin, Indonesia
Management, Lambung Mangkurat University², Banjarmasin, Indonesia
E-mail: *2409020104@uniska-bjm.ac.id

ABSTRACT

This study aims to analyze the relevance of an integrated governance framework within the perspective of Society 5.0 in enhancing organizational performance in the public sector. This research employs a Systematic Literature Review (SLR) approach by examining peer-reviewed articles published between 2020 and 2025. The review focuses on key governance components, including internal control, accountability, and transparency, and their relationship with organizational performance. The findings indicate that these governance elements are interdependent and significantly contribute to performance improvement. Furthermore, in the context of Society 5.0, digital technologies such as artificial intelligence, big data, and e-government systems strengthen governance practices by enabling real-time transparency, data-driven accountability, and automated internal control mechanisms. This study concludes that integrating governance principles with digital transformation is essential to achieving adaptive, efficient, and sustainable public sector performance.

Keywords

Integrated Governance, Society 5.0, Organizational Performance, Transparency, Accountability

1. INTRODUCTION

Organizational performance in the public sector is a critical indicator of institutional effectiveness in delivering services and achieving its objectives. In recent years, the demand for improved governance has increased, particularly in terms of transparency, accountability, and efficiency. These principles are widely recognized as the foundation of good governance and are empirically linked to improved organizational outcomes (Hidayat, 2023; Sari & Pratama, 2022).

At the same time, technological advancements have led to the emergence of the Society 5.0 concept, which emphasizes a human-centered society supported by advanced digital technologies. Society 5.0 integrates cyberspace and physical space to solve social problems and improve quality of life. In this context, governance practices must evolve to incorporate digital innovation, particularly in enhancing transparency and accountability through digital platforms (Rahmawati & Putra, 2022; OECD, 2017).

Previous studies have examined internal control, accountability, and transparency as separate variables influencing organizational performance. Internal control has been shown to improve efficiency and reduce organizational risk (Firmansyah, 2023), while accountability strengthens performance orientation and institutional responsibility (Wahyuni & Nugroho, 2022). Transparency, on the other hand, plays a crucial role in building public trust and often acts as an intervening variable that strengthens the relationship between governance mechanisms and performance (Saputra, 2023).

However, existing research remains fragmented, as these variables are often

analyzed independently rather than within an integrated governance framework. Furthermore, limited studies have explored their relevance within the context of Society 5.0. Therefore, this study aims to synthesize existing literature and propose an integrated perspective that connects governance principles with digital transformation in improving organizational performance.

2. METHODOLOGY

This study employs a Systematic Literature Review (SLR) approach to explore and synthesize existing research related to internal control, accountability, transparency, and organizational performance within the context of Society 5.0. The review process follows a systematic approach adapted from the PRISMA framework, including identification, screening, eligibility, and inclusion stages. The SLR method is chosen to provide a comprehensive and structured understanding of the topic by integrating findings from various scholarly sources.

The data used in this study were obtained from reputable academic databases and indexed journal sources. The selection of articles was conducted based on predefined inclusion criteria, namely: (1) articles published between 2020 and 2025, (2) studies relevant to the variables of internal control, accountability, transparency, and organizational performance, and (3) peer-reviewed journal publications. Articles that did not meet these criteria or lacked full-text access were excluded from the analysis.

The literature selection process followed several systematic stages, starting with the identification of relevant studies using specific keywords. This was followed by a screening process based on titles and abstracts to assess relevance. Subsequently, a full-text review was conducted to ensure that the selected articles aligned with the research objectives. The final set of articles was then included for in-depth analysis.

Data extraction was carried out by collecting key information from each selected study, including research objectives, variables, methodologies, and main findings. The analysis was conducted qualitatively by identifying patterns, relationships, similarities, and differences across the studies. The synthesis focused on understanding how governance components interact and how they can be integrated within the Society 5.0 framework to enhance organizational performance.

Through this systematic approach, the study aims to provide a comprehensive and integrative perspective on governance practices and their transformation in the digital era.

3. RESULT AND DISCUSSION

3.1. Overview of Included Articles

The articles included in this study consist of a selected body of literature that examines governance practices in the public sector, particularly focusing on internal control, accountability, transparency, and organizational performance. The reviewed studies comprise empirical research, conceptual papers, and literature reviews, providing a diverse and comprehensive perspective on the topic.

Based on the literature analysis of the selected articles, most studies emphasize internal control and accountability as primary determinants of organizational performance. In addition, several studies highlight the role of transparency as a supporting or intervening variable that strengthens the relationship between governance mechanisms and performance outcomes.

In terms of research context, the majority of the studies are conducted within public sector institutions, reflecting a strong focus on improving governance practices in governmental

organizations. Variations in findings are also observed, particularly in how each governance element influences performance, depending on the research approach and institutional context.

Overall, the literature analysis demonstrates a consistent pattern in which governance elements are interrelated and mutually reinforcing, while also indicating contextual differences across studies in their impact on organizational performance, especially in the evolving landscape of Society 5.0.

Table 1. Literature Analysis

No	Article Profile	Description	Key Focus / Findings
1	Pengaruh Pengawasan Internal terhadap Kinerja Organisasi (Hidayat, 2023)	This article analyzes the effect of internal control on organizational performance in the public sector.	Focus on strengthening internal control systems to improve efficiency and overall organizational performance.
2	Akuntabilitas Publik dan Kinerja Organisasi (Sari & Pratama, 2022)	This article discusses the role of public accountability in improving organizational performance.	Focus on enhancing responsibility and transparency to achieve better performance outcomes.
3	Transparansi dan Good Governance dalam Sektor Publik (Rahmawati & Putra, 2022)	This article examines transparency as a key element of good governance in public organizations.	Focus on increasing public trust through information openness to improve organizational performance.
4	Peran Pengawasan Internal dalam Meningkatkan Akuntabilitas (Firmansyah, 2023)	This article analyzes the role of internal control in strengthening accountability within organizations.	Focus on effective control systems to support accountability mechanisms.
5	Pengaruh Akuntabilitas terhadap Transparansi Organisasi (Wahyuni & Nugroho, 2022)	This article discusses the relationship between accountability and transparency.	Focus on improving information disclosure through accountability practices.
6	Hubungan Transparansi dan Kinerja Organisasi (Saputra, 2023)	This article examines the relationship between transparency and performance.	Focus on transparency as an intervening variable in enhancing performance outcomes.
7	Pengaruh Pengawasan Internal terhadap Transparansi (Andini & Kurniawan, 2024)	This article analyzes the impact of internal control on organizational transparency.	Focus on improving reporting systems to enhance transparency.
8	Akuntabilitas dan Kinerja Organisasi Publik (Putri & Lestari, 2024)	This article discusses accountability in public sector performance.	Focus on performance evaluation systems to improve organizational effectiveness.
9	Implementasi Good Governance dalam Organisasi Publik (Darmawan et al., 2023)	This article examines the implementation of good governance principles.	Focus on integrating transparency, accountability, and internal control to enhance performance.
10	Pengaruh Transparansi terhadap Akuntabilitas (Nugraha, 2023)	This article analyzes the effect of transparency on accountability.	Focus on strengthening accountability through public information openness.

11	Internal Control System and Organizational Performance (Pranata et al., 2024)	This article discusses internal control systems and their impact on performance.	Focus on improving decision-making quality and operational effectiveness.
12	Accountability and Public Sector Performance (Abade et al., 2015)	This article examines accountability as a determinant of performance.	Focus on accountability as a key driver of public sector performance improvement.
13	Transparency as Intervening Variable in Public Organizations (Lingga et al., 2023)	This article discusses transparency as an intervening variable.	Focus on mediating relationships between governance variables and performance.
14	Pengaruh Sistem Pengendalian Internal terhadap Kinerja Instansi Pemerintah (Zanra, 2023)	This article analyzes internal control systems in government institutions.	Focus on strengthening control mechanisms to improve institutional performance.
15	Analisis Akuntabilitas dan Transparansi terhadap Kinerja (Urika, 2022)	This article examines the combined effect of accountability and transparency.	Focus on the synergy of governance principles to improve performance outcomes.
16	Dampak Good Governance terhadap Kinerja Organisasi (Wahyudi et al., 2023)	This article discusses the impact of good governance.	Focus on the simultaneous implementation of governance principles to enhance organizational performance.

3.2. Key Findings

a. *Role of Internal Control in Organizational Performance*

Most studies indicate that internal control plays a significant role in enhancing organizational performance by ensuring efficiency, regulatory compliance, and risk mitigation. Several studies also emphasize that effective internal control systems contribute to improved decision-making processes and operational effectiveness. In addition, a number of studies suggest that the impact of internal control may be both direct and indirect, depending on how it is integrated with other governance mechanisms.

b. *Accountability as a Driver of Performance*

Most studies highlight accountability as a critical driver of organizational performance. Accountability enhances responsibility, professionalism, and performance-oriented behavior within organizations. Several studies further indicate that strong accountability systems improve performance evaluation mechanisms and support better organizational outcomes. However, some findings suggest that the effectiveness of accountability is influenced by the level of transparency and information accessibility within the organization.

c. *Transparency and Public Trust*

Most studies identify transparency as a key element of good governance that contributes to improved organizational performance. Transparency enables openness of information, strengthens public trust, and supports effective governance practices. Several studies also position transparency as an intervening variable that enhances the relationship between internal control, accountability, and organizational performance, indicating its strategic role in governance integration.

d. *Consistency of Findings in the Context of Organizational Performance Improvement*

The reviewed studies demonstrate a consistent pattern indicating that internal control, accountability, and transparency collectively contribute to improved organizational performance. Most studies agree that internal control ensures procedural compliance and operational efficiency, while accountability promotes responsibility and performance-oriented

behavior within organizations. Transparency further strengthens these relationships by enhancing information openness and public trust.

A consistent finding across the literature is that these governance components are not independent, but rather interrelated and mutually reinforcing. Their combined implementation leads to more effective and sustainable performance outcomes in public sector organizations.

However, despite this overall consistency, variations exist in terms of the magnitude and mechanisms of influence among these variables. These differences are influenced by organizational context, research methodology, and measurement approaches, which are discussed further in the following section.

3.3. Differences in Findings

a. Variations in Findings in the Context of Organizational Performance Improvement

Although the reviewed studies demonstrate a generally consistent pattern, notable differences in findings are also identified across the literature. These variations primarily relate to the nature and mechanisms of influence among internal control, accountability, and transparency.

Some studies report that internal control has a direct and significant impact on organizational performance, while others suggest that its effect is indirect, operating through accountability and transparency mechanisms. Similarly, accountability is identified as a direct determinant of performance in certain studies, whereas in others its effectiveness depends on the level of transparency and information accessibility.

Differences are also evident in the role of transparency. While several studies highlight its direct contribution to performance, others position transparency as a mediating or intervening variable that strengthens the relationship between governance components and organizational outcomes.

These variations indicate that governance mechanisms do not operate uniformly across all contexts. Instead, their effectiveness is influenced by organizational characteristics, institutional environments, and methodological approaches used in the studies.

b. Governance in the Perspective of Society 5.0

In the context of Society 5.0, governance practices are increasingly transformed through the integration of digital technologies. This transformation strengthens the implementation of internal control, accountability, and transparency within public sector organizations.

Digital technologies such as real-time data systems and automated monitoring enhance internal control by improving accuracy, efficiency, and risk detection. At the same time, accountability is reinforced through digital tracking and performance measurement systems that enable more transparent and traceable processes. Transparency is further improved through open data platforms and digital reporting mechanisms, allowing greater public access to information.

These developments indicate that governance in the era of Society 5.0 is not only technology-driven but also more integrated and adaptive. The interaction between digital innovation and governance mechanisms creates a more responsive system that supports improved organizational performance.

Therefore, Society 5.0 provides a strategic context in which traditional governance principles are enhanced through digital transformation, forming the basis for more effective and sustainable organizational practices.

c. Implications and Integrated Governance Framework

The findings of this study lead to the development of an integrated governance framework that highlights the interrelationship between internal control, accountability, and transparency in improving organizational performance. In this framework, internal control and accountability act as primary drivers, while transparency functions as a mediating mechanism that strengthens their impact on performance outcomes.

In the context of Society 5.0, this framework is reinforced by digital transformation, where technologies such as real-time data systems, automated monitoring, and digital reporting enhance the effectiveness of governance mechanisms. As a result, organizations are able to

achieve more efficient processes, improved decision-making, and greater public trust.

This study contributes to the literature by integrating traditional governance principles with the concept of Society 5.0, offering a more adaptive and technology-driven perspective on organizational performance improvement.

From a practical perspective, public sector organizations should: (1) strengthen digital-based internal control systems, (2) develop measurable and transparent accountability mechanisms, and (3) implement open data and real-time reporting platforms to enhance transparency. These strategies will support more responsive, efficient, and sustainable governance practices.

Overall, the proposed framework provides a comprehensive approach for aligning governance mechanisms with digital innovation to improve organizational performance in the era of Society 5.0.

4. CONCLUSION

This study provides a comprehensive synthesis of the relationships between internal control, accountability, transparency, and organizational performance in the public sector. The findings confirm that internal control and accountability function as primary drivers of performance, while transparency plays a crucial mediating role in strengthening these relationships.

The analysis also reveals a consistent pattern across the reviewed studies, indicating that the integration of these governance elements leads to more effective and sustainable organizational outcomes, although variations exist depending on institutional and methodological contexts.

Furthermore, this study extends the existing literature by incorporating the perspective of Society 5.0, highlighting the role of digital technologies in enhancing governance practices. The integration of digital transformation with governance mechanisms enables more adaptive, transparent, and data-driven organizational systems.

Overall, this study proposes an integrated governance framework that emphasizes the interdependence of internal control, accountability, and transparency, supported by digital innovation. This framework contributes both theoretically and practically to improving public sector performance in the era of Society 5.0.

Future research is recommended to empirically test the proposed framework across different organizational contexts and to further explore the role of emerging technologies in strengthening governance systems..

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