Jurnal Pendidikan: Kajian dan Implementasi
https://journalversa.com/s/index.php/jpki

Vol. 7, No. 4
November 2025

STRATEGI KOMUNIKASI DAN NEGOSIASI LINTAS GENERASI UNTUK EFEKTIFITAS TATA KELOLA KEUANGAN DI INSTANSI PEMERINTAH

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Abstract

This study aims to examine the influence of conflict management and cross-generational collaboration on the effectiveness of financial governance in government institutions. Using a quantitative approach and SEM-PLS analysis, this research analyzes empirical data to assess the extent to which cross-generational communication strategies namely conflict mediation and agile collaboration contribute to the transparency, accountability, and efficiency of public financial management. The results indicate that both independent variables have a positive and significant influence, with collaboration enhancement emerging as the dominant predictor. The high validity and reliability of the constructs demonstrate that the model has strong explanatory power. These findings highlight the importance of interpersonal communication and intergenerational synergy in building financial governance systems that are responsive to the complexity of modern bureaucracy. This study makes a theoretical contribution by proposing a new conceptual model based on cross-generational communication strategies, along with practical implications for policy-making and the design of more inclusive and adaptive financial reporting systems.

***Keywords**: Conflict Management, Cross-Generational Collaboration, Financial Governance, Organizational Communication, Public Bureaucracy.*

Abstrak

Penelitian ini bertujuan untuk mengkaji pengaruh manajemen konflik dan kolaborasi lintas generasi terhadap efektivitas tata kelola keuangan di lembaga pemerintah. Dengan menggunakan pendekatan kuantitatif dan analisis SEM-PLS, penelitian ini menganalisis data empiris untuk menilai sejauh mana strategi komunikasi lintas generasi, yaitu mediasi konflik dan kolaborasi tangkas, berkontribusi terhadap transparansi, akuntabilitas, dan efisiensi pengelolaan keuangan publik. Hasil penelitian menunjukkan bahwa kedua variabel independen memiliki pengaruh positif dan signifikan, dengan peningkatan kolaborasi muncul sebagai prediktor dominan. Validitas dan reliabilitas konstruk yang tinggi menunjukkan bahwa model tersebut memiliki daya penjelasan yang kuat. Temuan ini menyoroti pentingnya komunikasi interpersonal dan sinergi antargenerasi dalam membangun sistem tata kelola keuangan yang responsif terhadap kompleksitas birokrasi modern. Penelitian ini memberikan kontribusi teoretis dengan mengusulkan model konseptual baru berdasarkan strategi komunikasi lintas generasi, beserta implikasi praktisnya bagi penyusunan kebijakan dan perancangan sistem pelaporan keuangan yang lebih inklusif dan adaptif.

Kata Kunci: Manajemen Konflik, Kolaborasi Lintas Generasi, Tata Kelola Keuangan, Komunikasi Organisasi, Birokrasi Publik.

A. INTRODUCTION

Conflict Management (X1) Currently, global conflict has reached its highest point since World War II, marked by a 22% increase in political violence incidents between 2019 and 2023. In response, global defense spending soared to USD 2.44 trillion in 2023. This escalation demands that governments strengthen mechanisms for managing both internal and external conflicts. Collaboration Enhancement (X2) The whole-of-government and cross-boundary collaboration approaches have been adopted by many countries, as they have proven to increase effectiveness by up to tenfold in achieving governmental mission outcomes. Financial Governance Effectiveness (Y) In the public sector, the management of conflicts of interest remains weak not only in Indonesia but also as a concern among OECD countries which underscores the importance of strong mechanisms for declaration and monitoring. Although conflict management and intergovernmental collaboration are increasingly discussed, few studies have directly examined their impact on the effectiveness of financial governance within cross-generational public institutions. In Indonesia, the vulnerability to conflicts of interest and weak integrity regulations create gaps in accountability and transparency in financial management.

Previous studies have shown that communication and negotiation strategies play a crucial role in the effectiveness of organizational communication. They demonstrate that various negotiation strategies, such as structural and integrative approaches, can enhance communication effectiveness within the context of digital public relations in the government sector of Oman. However, these studies have not directly explained how such strategies contribute to financial governance effectiveness, nor have they considered the cross-generational context within public administration. It emphasizes the importance of mediation as a constructive conflict management strategy in the workplace. The study highlights the need for evidence based approaches and sensitivity to the cultural context of the organization. However, there remains a gap in exploring how conflict management influences organizational outcomes such as financial governance effectiveness, particularly within government settings and in the context of intergenerational dynamics. The study focuses on algorithmic systems and digital recommendation mechanisms that reinforce polarization. It advocates for the development of bridging systems to foster trust between groups. However, its primary focus lies in the digital realm rather than directly addressing governmental institutions. While the study provides a valuable foundation on the importance of collaboration, it does not delve into the practical aspects of cross-generational collaboration in financial governance. The study found that the agile response of e-government employees is strongly influenced by the synergy between group collaboration and technology. However, their research places greater emphasis on digital technology rather than on cross-generational communication and negotiation dynamics, and it does not link these findings to financial governance outcomes within government institutions. The study examined conflict management styles and found that trust serves as a key mediator in enhancing employee performance. It supports the argument that well-managed conflict can lead to positive outcomes. However, its focus remains limited to the corporate context and does not directly address the public sector or the dimension of financial governance. The study explored generational gaps in financial literacy and found that agile approaches and cross-generational collaboration can enhance individuals' confidence in managing finances. While this research is relevant, it primarily focuses on individual financial literacy rather than the collective effectiveness of financial governance within government institutions. The study explored intergenerational governance transitions in family businesses and found that the influence between generations on governance models is highly dependent on the process of socialization. This indicates that relational approaches are more effective than contractual ones in the context of family-run organizations. Nevertheless, the study was conducted within the context of family businesses in China, not government institutions, and did not link its findings to organizational financial effectiveness. Identified Research Gap There is still a limited number of studies that directly examine the relationship between conflict management and enhanced collaboration in relation to the effectiveness of financial governance, particularly within government institutions. No existing research has comprehensively integrated the dimensions of communication, cross-generational negotiation, and collaboration in influencing financial governance. Moreover, few studies have focused on the dynamics of generational diversity in the public sector (i.e., Generations X, Y, and Z), which adds complexity to communication and decision-making processes. There is also a lack of integrated frameworks combining conflict mediation and agile collaboration approaches within institutional financial performance evaluations particularly those based on empirical data from Indonesia's public sector.

This study is essential in light of increasing global pressures demanding improved quality of public governance. The generational shift involving Generations X, Y, and Z calls for adaptive communication and negotiation strategies. Moreover, the synergistic effects of combining conflict management and cross-generational collaboration on financial efficiency, transparency, and accountability in government institutions remain underexplored.

Research Contributions Development of an evidence-based generational conflict management model. Strategic recommendations for communication and negotiation to enhance collaboration. A framework for integrating mechanisms into more effective public financial governance.

Focus of Analysis This research analyzes the role of Variable X1 (Conflict Management) and Variable X2 (Collaboration Enhancement) in strengthening the effectiveness of financial governance (Y) within government institutions, through an intergenerational perspective. Research Objectives To describe the current conditions of Variables X1 and X2 within Indonesian government institutions. To examine the relationship and influence of each variable on the effectiveness of financial governance. To formulate an intergenerational communication and negotiation model aimed at improving public financial accountability and transparency.

B. LITERATURE REVIEW

Preliminaries or Related Work or Literature Review

To understand the dynamics of intergenerational interactions within public organizations particularly in the context of effective financial governance it is essential to examine several interrelated key aspects. The following literature review discusses three main dimensions that form the conceptual foundation of this study,

Cross-Generational Negotiation (Conflict Management)

Cross-generational negotiation refers to the process of interaction and exchange of interests among individuals from different age groups or generations in order to reach a shared agreement. In the context of organizations, particularly in the public sector, cross-generational negotiation is essential due to the age diversity among employees, which influences their ways of thinking, work values, communication styles, and approaches to conflict resolution. In government institutions, where bureaucratic structures remain strong and the age range of employees is wide, an inclusive negotiation approach becomes crucial. Empathy, communication flexibility, and cross-generational cultural understanding are essential to achieving effective negotiation.

According to Fennelly & Perry (2024), managing a multigenerational workforce requires an understanding of the differences in values, experiences, and attitudes across generations, which is essential for effective communication and conflict resolution. This understanding fosters better relationships and enhances organizational adaptability in a diverse work environment. Researchers Identified differences in communication patterns across generations within the Ang clan community in Bagansiapi-api. The active group, particularly the third generation, experienced all stages of Fisher's interaction model and practiced two-way communication. In contrast, the passive group displayed only one-way communication patterns in the first generation, with the younger generation being excluded entirely. This difference is influenced by the perceptions of the older generation, leading to a gradual disruption in cultural transmission.

Cross-Generational Collaboration (Enhancing Collaboration)

Cross-generational collaboration plays a strategic role in enhancing productivity, harmony, and innovation within public organizations. The interaction of diverse values, skills, and work styles across generations can become a strength when managed through inclusive and agile collaborative practices. Emphasizes that agile collaboration principles are highly suitable for multigenerational teams, especially in the context of e-governance. These principles promote adaptability, transparency, and continuous improvement amid generational differences.Collaborative mechanisms such as team-based sprint planning and continuous feedback enable knowledge transfer and problem-solving from diverse perspectives, thereby enhancing organizational resilience and the quality of public service delivery.. In addition, Highlights that intergenerational training and learning activities within government institutions can accelerate digital transformation and foster shared understanding. These collaborative platforms also serve as a medium to ease generational tensions, strengthen team spirit, and promote sustainable performance.

Effective Financial Governance

Effective financial governance is an integral part of public sector management practices, aiming to ensure transparency, accountability, efficiency, and compliance with regulations in the management of public funds. From a governmental perspective, financial governance encompasses the comprehensive and continuous processes of planning, budgeting, execution, reporting, and financial oversight. The Organisation for Economic Co-operation and Development (OECD) also emphasizes the importance of internal control systems, reliable financial reporting, and the use of information technology in achieving effective governance.

In the context of Indonesia, the strengthening of financial accountability systems at regional and ministerial/institutional levels has been carried out through the implementation of the Government Accounting System (SAP), bureaucratic reform, and the enhancement of human resource capacity. However, the effectiveness of financial governance is not solely determined by systems and regulations. It is also significantly influenced by the quality of communication and coordination among work units, particularly within a multigenerational environment.

Misalignments in understanding budget policies, delays in financial information dissemination, and differences in work culture across generations can hinder the effective implementation of fiscal policies. Therefore, to achieve effective financial governance within government institutions, synergy is required between systems, human resources, and negotiation and collaboration strategies that are responsive to generational diversity. This approach not only enhances bureaucratic efficiency but also strengthens public trust in the management of state finances.

The importance of public participation in financial governance should also not be overlooked, as their involvement can increase transparency and accountability in the management of public resources.

Based on the theoretical framework and findings from previous studies that have been reviewed, a conceptual framework has been formulated to illustrate the relationships among the variables under investigation. This framework aims to visualize the direction of influence and the position of each variable within the research model. Furthermore, to empirically test these relationships, several hypotheses have been developed to represent the preliminary assumptions regarding the effects among the variables to be examined in this study.

Conceptual Framework

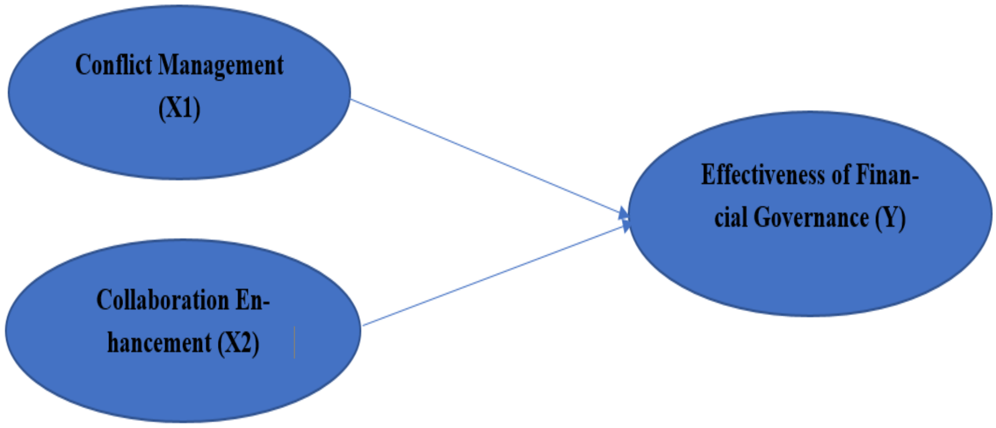

Figure 1. Conceptual Framework

Research Hypotheses

- **H1:** Intergenerational conflict management (X_1) has a positive and significant effect on the effectiveness of financial governance (Y).
- **H2:** Agile-based cross-generational collaboration (X_2) has a positive and significant effect on the effectiveness of financial governance (Y).
- **H3:** The combination of conflict management and cross-generational collaboration simultaneously enhances the effectiveness of financial governance.

C. RESEARCH METHOD

Proposed Method

This study employs a quantitative approach using a causal-comparative model aimed at examining the influence of conflict management (X1) and enhanced collaboration (X2) on the effectiveness of financial governance (Y) within government institutions, taking into account the cross-generational context.

Algorithm/Pseudocode

To illustrate the logical relationship between variables, this study employs a regression-based modeling approach, which is analogized in the form of pseudo-code. [29] as follows:

Algorithm: Financial Governance Evaluation

Input: Conflict_Data (X1), Collaboration_Data (X2), Effectiveness_Data (Y)

Begin

Test the reliability and validity of the instruments

Calculate correlations among variables
Perform multiple regression analysis:
Y = a + b1×X1 + b2×X2 + e
Test the significance of the model and coefficients
Interpret the results to test the hypotheses

End

Collaboration Mechanisms and Conflict Mediation

Cross-generational collaboration practices are designed based on agile principles, such as sprint planning and feedback loops, to strengthen coordination and accountability. On the other hand, conflict mediation is carried out through an integrative approach that encourages open dialogue and collective decision-making. This process aims to foster intergenerational harmony and reduce conflicting interests that hinder the effectiveness of public financial governance.

Formatting of Mathematical Components

The regression model formula used in this study is as follows:

$$(Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \varepsilon)$$

Where:

- (Y) = Effectiveness of financial governance
- (X_1) = Intergenerational conflict management
- (X_2) = Agile-based cross-generational collaboration
- (ε) = Error term / residual

This model is analyzed using the SEM-PLS (Structural Equation Modeling – Partial Least Squares) approach to measure the strength of relationships and the significance of effects between latent variables.

Theorem-Type Environment

To test the theoretical propositions, a theorem-based formulation is employed as follows:

Theorem 1: The Positive Influence of Conflict Management on Financial Governance

If intergenerational conflict is managed through an adaptive negotiation approach, the effectiveness of public financial governance will improve. **Brief Evidence:** According to, mediation approaches within public organizations can enhance trust and organizational outcomes, including financial management.

Theorem 2: Agile Collaboration Enhances Effectiveness

Cross-generational collaboration based on agile principles strengthens team accountability and accelerates the achievement of financial performance in public institutions. **Brief Evidence:** demonstrated that mechanisms such as sprint planning and continuous feedback can improve the resilience and efficiency of public sector organizations.

Data Analysis Techniques and Processing Using SmartPLS

To test the conceptual model, Structural Equation Modeling–Partial Least Squares (SEM-PLS) was employed using SmartPLS 4.0 software. This method was chosen due to its flexibility in handling non-normal data distributions and its ability to manage complex relationships among latent variables.

Data Processing Steps:

1. **Outer Model (Measurement Model):**
   - *Convergent validity:* Loading factor > 0.70; Average Variance Extracted (AVE) > 0.50
   - *Reliability:* Composite Reliability and Cronbach's Alpha > 0.70
   - *Discriminant validity:* Heterotrait-Monotrait (HTMT) ratio < 0.90 (Hair et al., 2023)
2. **Inner Model (Structural Model):**
   - *R^2 (Coefficient of Determination)* to assess the explanatory power of the dependent variable (Y)
   - *f^2 (Effect Size)* to evaluate the contribution of each independent variable (X) to the dependent variable (Y)
   - *Bootstrapping* with 5,000 samples to test path coefficients, t-statistics, and p-values (significance at $p < 0.05$)
3. **Model Effectiveness Evaluation:**

   The outputs include: loading factor table, HTMT ratio table, R^2 values, f^2 values, and path coefficients → These are analyzed to interpret the strength and direction of the proposed strategic influences.

D. RESULT AND DISCUSSION

Outer Model

Outer Loading

To assess the convergent validity of each indicator in relation to its respective construct, an outer loading test was conducted using SmartPLS. The ideal outer loading value is above 0.70, as recommended by Hair J.[32] The results of the outer loading test for each variable are presented in the following table.

Tabel 1. Outer Loadings (Matrix)

Indicator	**Effectiveness of Financial Governance**	Conflict Management	**Collaboration Enhancement**
Y1	0.806		
Y2	0.909		
Y3	0.892		
Y4	0.842		
Y5	0.953		
Y6	0.915		
Y7	0.901		
x1.1		0.851	
x1.2		0.846	
x1.3		0.885	
x1.4		0.871	
x1.5		0.889	
x1.6		0.763	
x1.7		0.823	
x2.1			0.838
x2.2			0.929
x2.3			0.912
x2.4			0.911
x2.5			0.959
x2.6			0.869

Source: Smart Pls

Interpretation

- All outer loading values exceed 0.70, indicating that all indicators are convergently valid with respect to their respective constructs.
- The indicators for Effectiveness of Financial Governance (Y1–Y7) show very high loadings (with the highest at 0.953), demonstrating excellent measurement quality.
- The Conflict Management variable (X1.1–X1.7) has loading values ranging from 0.763 to 0.889, indicating strong contributions to the construct.
- The Collaboration Enhancement variable (X2.1–X2.6) shows loadings between 0.838 and 0.959, signifying that the indicators provide very strong and stable measurements for this construct.

Therefore, all constructs meet the criteria for convergent validity and can proceed to structural model (inner model) testing using SmartPLS.

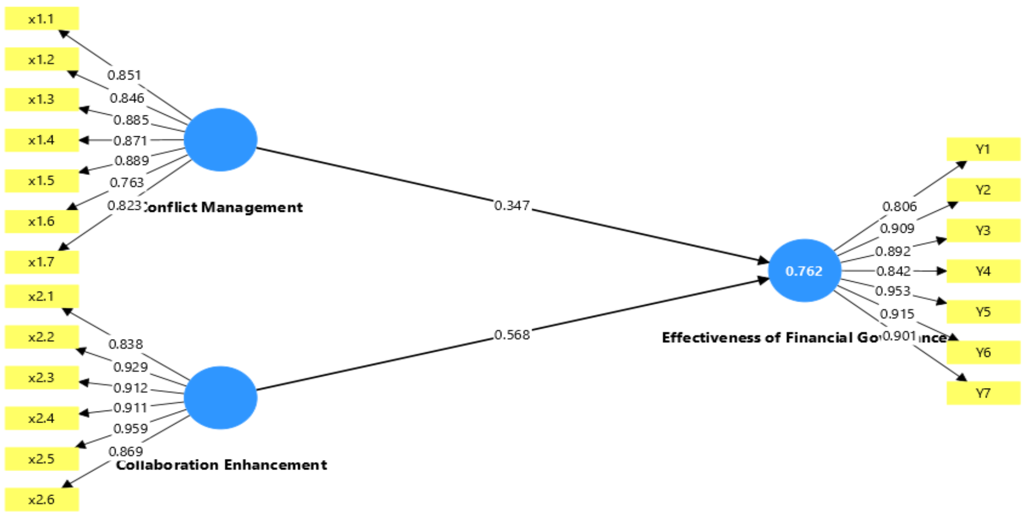

Figure 2. Outer Loading Diagram

Source: Smart Pls

Construct Reliability and Validity

To ensure that each construct has adequate internal consistency and convergent validity, tests were conducted on Cronbach's Alpha, Composite Reliability, and Average Variance Extracted (AVE). According to Hair et al. (2023), acceptable values for Cronbach's Alpha and Composite Reliability should exceed 0.70, while AVE should be above 0.50 for a construct to be considered convergently valid. The results of these tests are presented in the following table.

Table 2. Construct Reliability and Validity

Construct	**Cronbach's Alpha**	**Composite Reliability (ϱ_a)**	**Composite Reliability (ϱc)**	**Average Variance Extracted (AVE)**
Effectiveness of Financial Governance	0.955	0.958	0.964	0.791
Conflict Management	0.934	0.938	0.947	0.719
Collaboration Enhancement	0.955	0.957	0.964	0.817

Source: Smart Pls

Interpretation

All constructs have Cronbach's Alpha values above 0.70, indicating excellent internal reliability. The Composite Reliability (ρc) values for all three constructs exceed 0.90, demonstrating that the indicators within each construct are consistently measuring their respective latent variables. The Average Variance Extracted (AVE) for all constructs is greater than 0.50, meeting the threshold for convergent validity. This means that more than 70% of the variance in the indicators is explained by their corresponding latent constructs. Therefore, all constructs in this research model are considered reliable and valid, and are suitable for further structural model testing.

Diskriminant Validity

To assess the discriminant validity among constructs, the Heterotrait-Monotrait Ratio (HTMT) approach was employed. A satisfactory HTMT value should be below 0.90 to ensure that each construct is empirically distinct from the others. The results of the discriminant validity test are presented in the following table.

Table 4. Discriminant Validity – Heterotrait-Monotrait Ratio (HTMT)

Construct	**Effectiveness of Financial Governance**	**Conflict Management**	**Collaboration Enhancement**
Effectiveness of Financial Governance	—	0.852	0.886
Conflict Management	0.852	—	0.855
Collaboration Enhancement	0.886	0.855	—

Source: Smart Pls

Interpretation

- All HTMT values are below 0.90, meeting the maximum threshold recommended by Henseler et al. (2015), indicating that each construct in the model demonstrates good discriminant validity.
- The highest HTMT value is 0.886 (between *Effectiveness of Financial Governance* and *Collaboration Enhancement*), which remains within the acceptable range and does not indicate issues of multicollinearity or construct overlap.

Therefore, each variable in the model is conceptually distinct, and there is no indication of redundancy among the constructs.

Model Fit

To ensure the overall adequacy of the model, a model fit assessment was conducted using several indicators, including SRMR, d_ULS, d_G, Chi-square, and NFI. According to Henseler et al. (2015) **[33]** and Hair et al. (2023) **[32]**, a model is considered to have a good fit when the SRMR value is less than 0.08 and the NFI exceeds 0.80. The results of the model fit test in this study are presented in the following table.

Table 5. Model Fit

Indikator Model Fit	Saturated Model	Estimated Model
SRMR (Standardized Root Mean Square Residual)	0.046	0.046
d_ULS (Unweighted Least Squares Discrepancy)	0.437	0.437
d_G (Geodesic Discrepancy)	0.796	0.796
Chi-Square	426.882	426.882
NFI (Normed Fit Index)	0.845	0.845

Source: Smart Pls

Interpretation

- **SRMR = 0.046**, which is below the threshold of 0.08, indicating that the model has a good fit with the data.
- **d_ULS** and **d_G** values do not exceed the normal limits and are consistent between the saturated and estimated models, demonstrating estimation stability.
- **Chi-square** indicates the total deviation; however, in the context of PLS-SEM, the interpretation of SRMR and NFI is prioritized.

- **NFI = 0.845**, which is above the minimum threshold of 0.80, suggesting that the model has a good level of fit with the empirical data.

Overall, the values presented in Table 5 indicate that the structural model used in this study is statistically sound and suitable for hypothesis testing.

R-Square

To determine the extent to which the independent variables influence the dependent variable, the R-Square (R^2) and Adjusted R-Square values were used. According to Chin (1998) **[33]**, an R^2 value above 0.75 indicates a strong explanatory power of the model. The test results for the variable *Effectiveness of Financial Governance* are presented in the following table.

Table 6. Nilai R-Square dan R-Square Adjusted

Variabel Dependen	R-Square (R^2)	R-Square Adjusted
Effectiveness of Financial Governance	0.762	0.757

Source: Smart Pls

Interpretation

- The **R-Square value of 0.762** indicates that 76.2% of the variance in *Effectiveness of Financial Governance* can be explained by the independent variables *Conflict Management* and *Collaboration Enhancement*.
- The **Adjusted R-Square value of 0.757** accounts for the number of variables in the model, and the small difference (0.005) suggests that the model does not suffer from overfitting.
- Based on Chin's (1998) interpretive categories, an R^2 value above 0.75 is considered strong. Therefore, it can be concluded that the structural model has very good explanatory power.

F-Square

In addition to examining the simultaneous contribution through the R-Square value, the analysis also evaluates the individual influence of each independent variable on the dependent variable using the f-square value. According to Cohen's (1988) **[33]** criteria, an f^2 value of 0.02 indicates a small effect, 0.15 a medium effect, and 0.35 a large effect. The results of the effect size calculation for each construct on *Effectiveness of Financial Governance* are presented in the following table.

Table 7. f-Square

Predictor Variable	Dependent Variable: Effectiveness of Financial Governance	Effect Size Category
Conflict Management	0.176	Medium
Collaboration Enhancement	0.470	Large

Source: Smart Pls

Interpretation

- The f-square value of **0.176** for *Conflict Management* falls within the medium effect category, indicating that conflict management makes a moderate contribution to explaining the variance in financial governance effectiveness.
- The f-square value of **0.470** for *Collaboration Enhancement* is classified as a large effect, meaning that collaboration has a very strong influence on the effectiveness of financial governance.
- Based on Cohen's (1988) guidelines for interpreting effect size:
  - 0.02 = small
  - 0.15 = medium
  - 0.35 = large

Thus, it can be concluded that *Collaboration Enhancement* is the dominant predictor in this model, exerting a substantial impact on financial governance effectiveness.

Path Coefficients

To examine the direct effects among variables within the structural model, path coefficient testing was conducted using the bootstrapping procedure in SmartPLS. According to, a relationship is considered statistically significant if the T-statistic value is greater than 1.96 and the p-value is less than 0.05. The results of the hypothesis testing for the relationships among variables are presented in the following table.

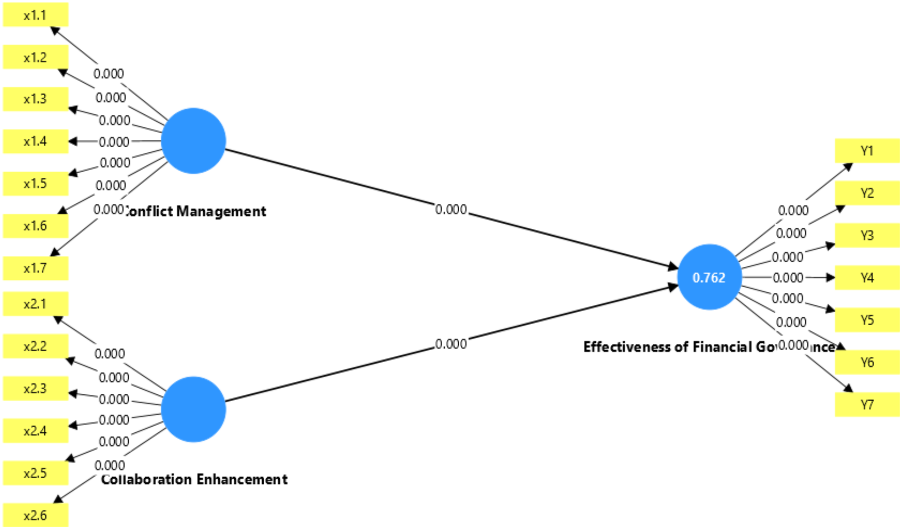

Figure 3. Path Coefficients Diagram

Source: Smart Pls

Table 8. Path Coefficients

Relationship Between Variables	Path Coefficient (β)	T-Statistic	P-Value	Remarks
Conflict Management → Effectiveness of Financial Governance	0.347	4.057	0.000	Significant
Collaboration Enhancement → Effectiveness of Financial Governance	0.568	6.067	0.000	Significant (Dominant)

Source: Smart Pls

Interpretation

- The influence of *Conflict Management* on *Effectiveness of Financial Governance* is positive and significant, as indicated by a T-statistic value greater than 1.96 and a p-value less than 0.05. This suggests that better conflict management leads to higher financial governance effectiveness.
- The influence of *Collaboration Enhancement* on *Effectiveness of Financial Governance* is also significant and even more dominant, with the highest path coefficient (0.568) and T-statistic (6.067). This indicates that cross-generational collaboration plays a crucial role in supporting adaptive and accountable governance.
- Based on the results of the path coefficient analysis, all proposed hypotheses in this study are statistically supported. The first hypothesis (H1) confirms that conflict management has a positive and significant effect on financial governance effectiveness, with a

coefficient of 0.347, a T-statistic of 4.057, and a p-value of 0.000. Therefore, H_0 is rejected and H_1 is accepted.

- Furthermore, the second hypothesis (H2) states that collaboration enhancement also has a positive and significant effect on financial governance effectiveness, with a coefficient of 0.568, a T-statistic of 6.067, and a p-value of 0.000. This means H_0 is rejected and H_1 is accepted, confirming that collaboration is the most dominant predictor in this model.

Discussion

The data analysis using the SEM-PLS approach indicates that both conflict management and collaboration enhancement have a positive and significant effect on the effectiveness of financial governance in government institutions. These findings are in line with the causal-comparative research design based on a quantitative approach, which aims to examine causal relationships among variables in a cross-generational context.

The strong construct validity and reliability confirm that the instruments used are capable of accurately capturing empirical realities, reflecting an evidence-based approach as advocated by, who emphasize the importance of sensitivity to organizational cultural contexts. In this regard, effective conflict management is evidenced by indicators reflecting open dialogue, constructive mediation, and collective decision-making. These findings support assertion that proper conflict management enhances trust and ultimately has a positive impact on organizational performance.

Furthermore, cross-generational collaboration developed through agile principles has proven to be the most dominant factor in improving the effectiveness of financial governance. This demonstrates a positive synergy of generational perspectives in problem-solving, information exchange, and fiscal decision-making. These results are consistent with studies by and, which highlight the importance of agile-based collaboration in modern bureaucratic environments.

The significant influence of collaboration also reinforces the urgency of cross-generational approaches in public bureaucracy. In the literature, as well as explain that generational differences in values and communication styles can pose challenges but also present strategic opportunities if managed adaptively. This study proves that when such collaboration is framed within a structured and inclusive working system, the effectiveness of financial governance improves substantially.

In relation to effective financial governance, the findings indicate that interpersonal communication and collaborative work processes are not merely complementary elements, but integral parts of public financial management systems. The empirical evidence from this study reinforces the insights of the and, who emphasize that sound financial systems require a human foundation capable of effective interaction across work units and generations.

More broadly, these findings fill a gap in the literature, which has yet to thoroughly connect intergenerational communication and negotiation strategies with financial governance effectiveness in government institutions. For instance, primarily address negotiation strategies in digital governance without directly linking them to financial outcomes. Similarly, studies by focus on bridging trust and digital communication strategies but do not specifically discuss cross-generational collaboration dynamics in public bureaucracies.

Thus, the present findings not only support but also expand previous studies by emphasizing that the combination of conflict management strategies and cross-generational collaboration can shape a more efficient, adaptive, and transparent financial governance ecosystem. This approach becomes especially relevant amid growing public pressure for accountability in the public sector and the rising age diversity within institutional structures.

Comparison

The findings of this study offer a novel contribution to the understanding of financial governance effectiveness in government institutions through a cross-generational communication approach. Compared to previous studies that primarily focused on organizational communication or digital collaboration in general, this research explicitly integrates two core strategies conflict management and collaboration enhancement within a single conceptual model grounded in intergenerational dynamics.

For example, the study by highlights the effectiveness of negotiation strategies in the context of digital public relations, but does not link them to financial outcomes or the generational diversity of the workforce. Meanwhile, emphasize the importance of mediation approaches in workplace conflict management, but have not directly examined their impact on the effectiveness of financial governance in the public sector.

Other studies, such as and, underline the importance of synergy between group collaboration and technology in supporting organizational responsiveness. However, the contribution of the present study lies in strengthening the *human-centric* dimension namely, interpersonal communication and intergenerational coordination as dominant factors in enhancing financial governance within government institutions.

This research also complements the findings of , who highlight the importance of cross-age collaboration in improving individual financial literacy. However, unlike their more personal-level focus, this study offers a measurable, institutionally grounded approach based on empirical data that is highly relevant to bureaucratic practices in Indonesia.

Thus, the model proposed in this study not only confirms previous findings but also expands the scope of understanding by linking cross-generational communication variables directly to financial governance effectiveness. This marks an important advancement in public governance literature, which has so far rarely explored generational dimensions as a strategic element in fiscal decision-making and accountability reinforcement.

E. CONCLUSION

This study confirms that both conflict management and cross-generational collaboration significantly influence the effectiveness of financial governance in government institutions. Through a quantitative approach and SEM-PLS analysis, it was found that cross-generational collaboration has the most dominant influence, followed by conflict management, which also contributes significantly.

The findings support the hypothesis that the effectiveness of public financial management is not solely dependent on systems and regulations, but is also determined by the quality of interpersonal relationships particularly within multigenerational work environments. This research empirically aligns the study’s objectives with its outcomes and reinforces the literature emphasizing the importance of communication and cooperation across generations as social capital for more adaptive and accountable fiscal decision-making.

The main contribution of this study lies in the development of a conceptual model that integrates cross-generational communication strategies rooted in conflict mediation and agile collaboration as instruments to enhance financial governance performance in the public sector. The practical implication is the need for government institutions to adopt more inclusive and adaptive approaches to generational diversity when designing reporting systems, budget coordination, and financial decision-making processes.

However, this study has limitations in terms of its geographic scope, being restricted to government institutions in Indonesia, and it has not yet explored in depth the mediating influence of other variables such as organizational culture or resistance to change. Future research is recommended to examine potential moderating and mediating factors that could enrich the understanding of cross-generational dynamics in broader and cross-sectoral financial governance contexts.

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