

Factors Affecting Performance Accountability Performance of Government Agencies

Yuni Syahputri, May Hana Bilqis R, Hasbiana Dalimunthe, Hesti
Sabrina, Sari Nuzullina Rahmadhani

Lecturers at the Faculty of Economics and Business, University of Medan Area

*Email: yuni.Putri1985@gmail.com
maybilqis@gmail.com
hasbiana_dalimunthe@ymail.com
omhesti_sabrina@yahoo.com
sarinuzullinarahmadhani@gmail.com*

Abstract: *Performance accountability of government agencies can measure the achievement of government performance in producing transparent information. This study aims to determine whether the commitment of government agencies, leadership style, and ethical culture to the performance accountability of government agencies. This research method is to use a causal research design. The sample was determined using purposive sampling technique. The population in this study were all employees of the Regional Apparatus Work Unit (SKPD) of the Deli Serdang Regency Government. The sample used in this study were structural officials at the SKPD Deli Serdang Regency. Data were collected using a questionnaire method, and measured using a Likert scale. Data analysis used descriptive analysis and multiple linear regression analysis. The results of this study indicate that management commitment partially has an effect. The partial results show that the variables of government agency commitment, leadership style and ethical culture have a positive effect on government agency performance accountability.*

Keywords : *commitment of government agencies; leadership style; ethical culture; performance accountability.*

I. Introduction

The history of accountability has existed since the Mesopotamian era in 4000 BC, an era that was already familiar with the Hammurabi law which required a person (king) to be responsible for all his actions to those who gave him the mandate. In its development, the performance of government agencies is now getting more attention, because more and more government agencies do not seem to care about efforts to improve performance more efficiently because there are still many government agencies that have not shown a significant improvement. This situation has led to increasing demands made by the community to the government for better public services. Accountability is essentially one of the factors in responding to all demands for government performance that upholds the

principles of good governance (effectiveness, efficiency and transparency).

Accountability according to Mahsun (2006) can be understood as "the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the trustee (principal) who has the right and authority to ask for accountability.

An understanding of accountability provides awareness that the implementation of accountability can provide a better capability for an organization to become more competitive and improve performance. Indonesia has explicitly begun to implement the concept of accountability through Presidential Instruction Number 7 of 1999 concerning Performance Accountability of Government Agencies, which states that every government agency as an element of state government is obliged to account for the implementation of its main tasks and functions. The Presidential Instruction Number 7/1999 is a follow-up to the TAP MPR No. XI/MPR/1998 concerning the Implementation of a Clean and Corruption-Free State, Collusion and Nepotism and Law No. 28/1999 with the same title as the TAP MPR. Government Agencies Performance Accountability Report (LAKIP) is a means of implementing accountability, LAKIP can provide information related to the performance achievement of government agencies to be accountable to the public in order to produce useful information.

According to Solikin (2005) quoting from Nurkhamid (2008) revealed that "conditions in Indonesia are getting worse because of the bias in performance reporting (LAKIP) made by government agencies". According to Nurkhamid (2008), "the bias arises because the government associates its good performance excessively with its own efforts, while poor performance is associated with external factors". In order for performance accountability to be successful, it is necessary to find out what causes it. In this study, it will prove how the influence of the realization of performance accountability in government agencies by looking at factors. Therefore, this study aims to prove the influence of several factors on the realization of performance accountability in government agencies. Based on the literature review, the factors that influence the realization of performance accountability in performance are the commitment of government agencies, leadership style, and ethical culture.

II. Literature Review

2.1 Government Agencies Commitment

Understanding of commitment is very important for the organization to create conducive working conditions, so that the organization can run effectively and efficiently. Organizations with strong management commitment from their leaders and subordinates and all membership in the organization, it will be easier to achieve the desired results to produce better performance, compared to organizations that do not have management commitment. Therefore, a strong management commitment is needed in order to improve performance accountability (Calluzo and Ittner, 2003).

2.2 Leadership Style

Leadership style is a pattern of behavior that is formed in integrating management goals with personal goals to achieve a certain goal (Sholeha and Suzy, 1996). In the opinion of Nawawi (2006: 9) that: "Leadership is the ability to encourage a number of people to be able to carry out activities together in achieving management goals. Work together in carrying out activities that are directed at common goals

2.3 Ethical Culture

Organizational culture can affect the way employees behave, work, and work or interact with other employees. Robbins (1998) in Kurniawan (2011) argues that there are seven primary characteristics to understand the nature of organizational culture, namely: (1) innovation and decision making (innovation and risk taking), (2) attention to detail (attention to detail), (3) outcome orientation, (4) people orientation, (5) team orientation, (6) aggressiveness (aggressiveness) and (7) stability.

2.4 Performance Accountability of Government Agencies

With the issuance of Presidential Instruction Number 7 of 1999 and Decree of the People's Consultative Assembly of the Republic of Indonesia Number XI/MPR/1998 concerning State Administrators that are Clean and Free of Corruption, Collusion and Nepotism. In this case, it has been emphasized that there is a need for the development of an accountability system by government agencies, which is expected to further improve the implementation of a more efficient, clean, responsible and performing government. With the Government Agencies Performance Accountability System (SAKIP), it is hoped that the government can further encourage its performance improvement.

Furthermore, in the accountability system, performance information is developed which is presented in the form of a Government Agency Performance Accountability Report (LAKIP) which can be used to determine the ability of government agencies to achieve their vision, mission and goals. The Accountability Report is an accountability medium used by government agencies in carrying out their obligations to assist the decision-making process. The information generated in the report includes formal information that is easily communicated to those who need it.

III. Research Methods

The population used in this study were echelon two, three, and four officials in the SKPD of the Deli Serdang Regency Government. The object of this research is the SKPD (Regional Work Unit) of the Deli Serdang Regency Government. The sample used in this study was selected by purposive sampling method, so that in this study only echelon two, three, and fourth officials as the parties involved and responsible for the preparation of the Government Agency Performance Accountability Report (LAKIP) in all SKPD in the Deli Serdang Regency Government. The data used in this study is primary data, primary data is data obtained by researchers directly by conducting interviews and also distributing questionnaires. The independent variable (X) in this study is the commitment of government agencies, leadership style and ethical culture, while the dependent variable (Y) is the performance accountability of government agencies.

1. Government Agencies Commitment

This variable reveals the level of commitment of government agencies in producing better performance which can increase performance accountability. This variable was measured based on respondents' answers using 8 statement instruments developed from Nurkhamid's (2008) research using a Likert scale of 1 = strongly disagree to 5 = strongly agree.

2. Leadership Style

Style variable on Government Agency Performance Accountability was measured using 6 statement items that had previously been used by Nugroho, 2015 with the following indicators:

Transformational leadership, transactional leadership. Item scores from 1= strongly disagree to 5=strongly agree.

3. Ethical Culture

The ethical culture variable describes the characteristics of the organization that are used in achieving the goals of government agencies. Ethical culture that is applied in government agencies can encourage agency performance in a better direction. This variable was measured based on respondents' answers using 6 statement instruments developed from Nurkhamid's (2008) research using a Likert scale of 1 (strongly disagree) to 5 (strongly agree).

4. Performance Accountability of Government Agencies

This variable shows the level of performance accountability that has been carried out by the leaders and staff of government agencies. This variable was measured based on the respondents' answers using a 5-point statement developed from Sumiati's (2012) research using a Likert scale of 1 (strongly disagree) to 5 (strongly agree). To measure the variables using the instrument in the questionnaire, quality testing of the data obtained must be carried out by testing the validity and reliability. Validity and reliability tests were conducted to

determine the accuracy of the measuring instrument in measuring the object under study. Before testing the hypothesis, the classical assumption test was first carried out. Classical assumption test that is done includes normality test, multicollinearity test, heteroscedasticity test. In this study, multiple regression analysis model, which is used to test the hypothesis.

IV. Discussion

From the results of the multiple linear regression equation, it can be seen that the commitment variable affects the performance accountability of government agencies by 3.58 %, this explains that the commitment of government agencies will increase the performance accountability of government agencies. The leadership style variable affects the performance accountability of government agencies by 3.80 %, this explains that the presence of a leadership style will increase the accountability of government agencies. The ethical culture variable affects the accountability of government agencies' performance by 2.97 %, this explains that the existence of an ethical culture will increase the accountability of government agencies

From these results indicate that the increased commitment of government agencies, leadership style, and culture of government agencies, it will realize an increase in performance accountability of government agencies. Implementation of accountability can make government agency performance accountability more competitive and transparent. Accountability is one tool to see the achievement of government performance. By analyzing several factors that affect performance improvement, it will support government agencies in improving performance and

Accountability is an instrument for controlling in seeing the extent to which results are achieved in government performance. The understanding of accountability provides awareness that the implementation of accountability can provide better capabilities for an organization to become more competitive and improve performance. To be able to see the success of performance accountability, it is necessary to find out what causes it. Therefore, it is necessary to know the understanding of several factors that influence the realization of performance accountability. By knowing several factors that influence the realization of performance accountability, it can support the government to be able to increase accountability in government performance and can provide input, as well as consideration for government agencies in improving and improving the performance of government agencies.

V. Conclusions

Based on the test results in the previous chapter, the authors draw the following conclusions:

1. The commitment of government agencies has a significant positive effect on the performance accountability of government agencies.
2. Leadership style has a significant positive effect on the performance accountability of government agencies.
3. Ethical Culture has a significant positive effect on the performance accountability of government agencies.

References

- Astuti, Ratih Widya, 2011. Persepsi Terhadap Pengembangan Sistem Pengukuran, Akuntabilitas, dan Penggunaan Informasi Kinerja Di Instansi Pemerintah (Studi Pada Pemerintah Kabupaten Semarang), Skripsi Akuntansi, Universitas Diponegoro.
- Artley, Will, 2001. "The performance Management Handbook Volume 3: Establishing Accountability for performance. USA: Performance-Based management Special Interest Group (PBMSIG).
- Bastian, Indra, 2006. Akuntansi Sektor Publik : Suatu Pengantar, Erlangga, Jakarta. Bastian, Indra, 2001. Pengantar Sektor Publik Di Indonesia, First Edition, BPFYogyakarta, Yogyakarta.
- Cavalluzzo, Ken S. dan Christopher D. Ittner, 2003. "Implementing Performance Measurement Innovations: Evidence from Government", www.SSRN.com, 1-54.
- Deli Serdang, Kabupaten, 2010. Data Komprehensif Kabupaten Deli Serdang 2010, Badan Pusat Statistik, Deli Serdang.
- Deli Serdang, Kabupaten, 2011. Statistik Daerah Kabupaten Deli Serdang 2011, Badan Pusat Statistik, Deli Serdang.
- Deli Serdang, Peraturan Daerah Nomor 5 Tahun 2007 Tentang Pembentukan Organisasi dan Struktur perangkat Daerah Kabupaten Deli Serdang.
- Deli Serdang, Peraturan Daerah Nomor 5 Tahun 2010 Tentang Rencana Pembangunan Jangka Menengah Daerah Kabupaten Deli Serdang Tahun 2009-2014.

- Erlina, 2011. *Metodologi Penelitian*, Usu Press, Medan.
- Fakultas Ekonomi Universitas Sumatera Utara, 2010. *Buku Pedoman Penulisan Skripsi dan Ujian Komprehensif Program Strata Satu (S1)*, Medan.
- Ghozali, Imam, 2006. *Aplikasi Analisis Multivariat dengan Program SPSS*, BP UNDIP, Semarang.
- Halim, Abdul, 2008. *Akuntansi Sektor Publik-Akuntansi Keuangan Daerah*, Edisi ketiga, Salemba Empat, Jakarta.
- Haryono, Umar, dkk, 2004. *Konsep Dan Pengukuran Akuntabilitas*, Universitas Trisakti, Jakarta.
- Kurniawan, Muhammad Rizki Nur, 2011. *Pengaruh Komitmen Organisasi, Budaya Organisasi, Dan Kepuasan Kerja Terhadap Kinerja Organisasi Publik*, Skripsi Akuntansi, Universitas Dipenogoro.
- Mahsun, Mohamad, 2006. *Pengukuran Kinerja Sektor Publik*, Edisi 1, BPFY-Yogyakarta, Yogyakarta.
- Nurkhamid, 1994. "Implementasi Inovasi Sistem Pengukuran Kinerja Instansi Pemerintah", *Jurnal Akuntansi Pemerintah*, Volume 3 Nomor 1, hal 45-76.
- Republik Indonesia, Instruksi Presiden Nomor 7 Tahun 1999 Tentang Akuntabilitas Kinerja Instansi Pemerintah.
- Republik Indonesia, Ketetapan Majelis Permusyawaratan Rakyat Nomor XI/MPR/1998 Tentang Penyelenggara Negara yang Bersih and Bebas Korupsi, Kolusi, dan Nepotisme.
- Republik Indonesia, Peraturan Pemerintah Nomor 41 Tahun 2007 Tentang Organisasi Perangkat Daerah.
- Republik Indonesia, Undang-Undang Nomor 28 Tahun 1999 Tentang Penyelenggaraan Negara yang Bersih dan Bebas dari Korupsi, Kolusi, and Nepotisme.
- Robbins, Coulter, 2010. *Manajemen*, Edisi 10, Erlangga, Jakarta.
- Santosa, Pandji, 2008. *Administrasi Publik (Teori dan aplikasi Good Governance)*, PT. Refika Aditama, Bandung.
- Situmorang, Syafrizal Helmi, Doli M. Ja'far Dalimunthe, Iskandar Muda, Muslich Lufti, Syahyunan, 2008. *Analisis Data Penelitian*, Terbitan Pertama, Usu Press, Medan.
- Tampubolon, Manahan, 2008. *Perilaku Keorganisasian (Organization Behavior)*, Edisi 2, Ghalia Indonesia, Bogor.
- Wulandari, Nur Endah, 2011. *Pengaruh Partisipasi Penyusunan Anggaran Terhadap Kinerja*

Aparat Pemerintah Daerah : Kepuasan kerja And Komitmen Organisasi Sebagai Variabel Moderating, Skripsi Akuntansi, Universitas Dipenogoro.