Factors that Influence the Reality of Performance Accountability in Government Institutions (Empirical Study in Government Deli Serdang District)

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
hashbiana_dalimunthe@ymail.com
hesti_sabrina@yahoo.com
sarinuzullinarahmadhani@gmail.com

Abstract: This study aims to determine whether the commitment of management, decision making authority, organization culture is partially affected and simultaneously to the accountability performance in government agency to improve government performance. This research method is to use a casual research design. The sample is determined by using the technique of purposive sampling. The population in this research are all employees of the Unit of work Tools (SKPD) Government of Deli Serdang. The sample used in this study is structural officials (Echelon 2, 3 and 4), with a total sample of 60. The data in this study is the primary data obtained from questionnaires distributed directly to the respondent. Data analysis model used was multiple linear regression. Testing the quality of data used is the test validity and reability testing. Classic assumption test was used for normality test, test heterokedastisitas, and tes multikolinearitas. Hypothesis testing using the determinant coefficient, simultaneous test (test-F), partial test (test-t). The results show that management commitment partially has a positive influence on performance accountability. Decision making authority partially has a positive influence on performance accountability. Organization culture partially has a negative influence on performance accountability. Simultaneously commitment management, decision making authority, organization culture have a positive and significant influence on performance accountability.

Keywords: commitment of management, decision making authority, organization culture, performance accountability.

I. Introduction

At present, the importance of accountability is increasingly needed along with the globalization process that requires the government to create good governance and clean government in improving the performance of the public service sector. Along with the increasing demands and needs of the community for the public service sector, it is expected that public services carried out by government agencies to the public must be more satisfying (service excellence).

To deal with these conditions, it is necessary to pay attention to the factors that strengthen / weaken the effectiveness of performance accountability over authority, which affects accountability simultaneously and is interrelated with one another. In addition, what must be done is to improve competence and improve professionalism so as to have a competitive advantage and have bureaucratic principles in providing services that are in accordance with the level of satisfaction and desires of the people. In terms of functional aspects, governance can be viewed from whether the government has functioned effectively in...
responding to the demands that exist in society and is efficient in maximizing the functions of the organization in an effort to achieve its objectives. One effort to realize good governance is to implement the principle of accountability.

To implement accountability in order to become an effective system, it is necessary to have good coordination, the existence of standards that become a reference for all agencies involved in the development of development. Government agencies in Indonesia have also implemented performance accountability and have implemented it. Indonesia explicitly began implementing the concept of accountability through Presidential Instruction Number 7 of 1999 concerning Performance Accountability of Government Agencies. The Presidential Instruction Number 7 of 1999 was a follow-up of MPR TAP Number XI / MPR / 1998 concerning the Implementation of a Clean and Corruption Free Country, Collusion and Nepotism and Law No. 28 of 1999 with the same title as the TAP MPR. The issuance of Presidential Instruction Number 7 of 1999 is one of the government's objectives to improve the performance of a more successful, clean and responsible government. As a guideline from Presidential Instruction Number 7 of 1999, the Government Agency Performance Accountability Reporting Guidelines have been issued in the form of a decision of the State Administration Agency (LAN) Number 239 / IX / 6/8/2003 which is a refinement of the decision of the State Administration Agency Number 589 / IX / 6 / Y / 1999.

To realize accountability, the regulation stated that the media is responsible for providing information on whether the program is implemented according to the plan used, namely the Government Institution Performance Accountability Report (LAKIP).

But in fact, the concept of accountability is still not in line with the work culture in Indonesia. Many parties interpret accountability as limited to reporting financial responsibility only, including accountability in the budget. This situation has resulted in a government agency that has reported the allocation of funds used considered to be responsible for its activities irrespective of whether the activities carried out provide benefits or not, both towards improving community welfare and improving performance in the performance of the agency. This has the effect of opening up a great opportunity to carry out an act of diversion of funds and other resources.

In order for performance accountability to succeed, it is necessary to find out the cause. 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 management commitment, decision-making authority, organizational culture.

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 to government agencies in improving performance. Likewise, the implementation of accountability in every government agency shows the seriousness of the government in an effort to carry out bureaucratic reform.

II. Literature Review

2.1 Management Commitment

The concept of management commitment is closely related to the conditions of work attachment felt by employees, so that it can create high-performance organizations to achieve organizational goals. Shields (1995) in Cavalluzzo and Ittner (2003) states that management
commitment can be reflected by "allocating resources, goals, and strategies on various plans that are considered valuable, rejecting resources that hinder innovation, and providing political support needed to motivate or suppress individuals or other parties who reject the existence of innovation ". Thus, the existence of high management commitment will increase performance accountability (Artley, 2001).

Research conducted by Calluzo and Itner in 2003 and research conducted by Nurkhamid in 2008 proved that management commitment had a positive effect on performance accountability generated by the implementation of a performance measurement system. This is also supported by research conducted by Astuti (2011) which states that management commitment has a positive effect on performance accountability. Hypothesis formulation between management commitment and performance accountability:

2.2 Decision Making Authority

Tamada and Tsai (2004) in Nurkhamid (2008) argue that "delegation of decision-making authority is an important element for the creation of improved organizational performance". With the delegation of authority decision-making from leaders to subordinates in the organization can increase a creativity and an action in making changes and innovations in an organization, and can improve performance accountability among personnel in public sector organizations that can improve the quality of public services.

Artley (2001) states that "decision-making authority is also a factor that influences the realization of performance accountability." Furthermore Calluzzo and Itner (2003) have proven that the authority of decision making given to management positively influences performance accountability generated by the implementation of a performance measurement system. This is also supported by research conducted by Astuti (2011) which states that decision-making authority has a positive effect on performance accountability. Hypothesis formulation between decision making authority and performance accountability:

2.3 Organizational culture

Nurkhamid (2008) states that "organizational culture is a shared value and trust that characterizes organizational identity, which consists of a set of attitudes, experiences, beliefs, and values in an organization".

Employees in an organization can not be separated from the norms that apply in the organization. A norm in an organization has become a culture in an organization, which can affect the way employees behave, work, and interact with other employees. In each organization, the success of an organization is seen from the organizational culture. Organizational culture is expected to be good, because organizational culture is related to the success of an organization in achieving goals. Regarding performance accountability, Nurkhamid (2008) has proven that organizational culture has proven to influence performance accountability. Hypothesis formulation between organizational culture and performance accountability:
III. Research Methods

The research was conducted at Deli Serdang Regency Government, the object of this study was the Regional Work Unit (SKPD) of Deli Serdang Regency Government. The population in this study were second echelon, three, and four officials in the Deli Serdang District Government SKPD. The selection of this research sample was based on the purposive sampling method where samples are selected based on certain criteria. Second echelon, three, and four officials are samples to represent the population of the Regional Work Unit (SKPD). The sample selection criteria for the government are second echelon, three, and four officials as the parties involved and responsible for the preparation of the Strategic Plan (RENSTRA) and the Government Agency Performance Accountability Report (LAKIP) in all SKPD in Deli Serdang Regency Government.

The type of data used in this study is primary data and secondary data. Primary data is a research data source obtained by researchers directly through questionnaires to respondents in Deli Serdang Regency. Secondary data is processed data obtained from the government. Collection method Primary data is done by survey method whose data is obtained using a questionnaire.

The variables used in this study consisted of management commitment, decision-making authority, and organizational culture. The following is the operational definition of each of the research variables.

1. Management Commitment (X1)
   This variable reveals the level of management commitment of an organization in producing better performance that can improve performance accountability. This variable was measured based on respondents' answers using 8 statement instruments developed from Nurkhamid's (2008) study using a 1 Likert scale (strongly disagree) up to 5 (strongly agree).

2. Decision Making Authority (X2)
   This variable reveals the level of decision-making authority delegated by the organization to its personnel to support the achievement of the organization's strategic goals and in order to increase a creativity and an action in making changes and innovations in an organization, and can improve performance accountability among public sector organizational personnel who can improve quality of public services. This variable is measured based on respondents' answers using 1 statement instrument developed from Nurkhamid's (2008) study using a 1 Likert scale (strongly disagree) up to 5 (strongly agree).

3. Organizational Culture (X3)
   This variable is a value that characterizes organizational identity which is always related to the success or failure of the organization in achieving its goals. Therefore, organizational culture is always expected to be good so that it can spur organizations into a better direction. This variable is measured based on respondents' answers using 6 statement instruments developed from Nurkhamid's research (2008) using a Likert scale 1 (strongly disagree) to 5 (strongly agree).

5. Performance Accountability (Y)
   This variable shows the level of performance accountability that has been carried out by leaders and staff of an organization. This variable is measured based on respondents' answers using 4 statement instruments developed from Nurkhamid's (2008) study using a Likert scale 1 (strongly disagree) up to 5 (very agree).
To measure variables using instruments in the questionnaire, quality testing must be carried out on the data obtained by validity and reliability tests. Tests of validity and reliability are carried out to determine the accuracy of measuring instruments in measuring the object under study. Testing the validity of this study uses bivariate correlations between each statement item score and the total variable score. The results of the bivariate correlate analysis by looking at the Pearson Correlation output (Ghozali, 2006). While measuring reliability in this study using cronbach’s alpha. A variable can be said to be reliable if it gives the value of Cronbach Alpha> 0.60 in Ghozali (2006). Before testing hypotheses, a classic assumption test is done first. The classic assumption test carried out included the normality test, multicollinearity test, heterocedasticity test.

In this study, the multiple regression analysis model used to test hypotheses is as follows:

\[
Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e
\]

Information:

- **Y** = Performance Accountability
- **a** = Constant
- **X1** = Management Commitment
- **X2** = Decision Making Authority
- **X3** = Organizational Culture
- **b1, b2, b3, b4** = Regression c

**IV. Discussion**

From the results of multiple linear regression equations it can be seen that the management commitment variable has a positive and significant effect on performance accountability. The effect of the management commitment variable is said to be strong, because the significant value of the management commitment variable is 0.001. Positive and significant effect because significant value is smaller than 0.05. The authority decision-making variable has a positive and significant influence on performance accountability. The influence of the authority decision-making variable is said to be strong, because the significant value of the decision-making authority variable is 0.000. Positive and significant effect because significant value is smaller than 0.05. Organizational culture variables also have a positive and significant influence on performance accountability. The influence of organizational culture variables is said to be strong because the significant value of the organizational culture variable is 0.004. Positive and significant effect because significant value is smaller than 0.05.

Partially the management commitment variable (X1), decision making authority (X3), and organizational culture (X3) have a positive and significant influence on the accountability of the performance of Deli Serdang Regency Government. And simultaneously the management commitment variable (X1), decision making authority (X3), organizational culture (X3) has a positive and significant effect on performance accountability.

From these results indicate that in government agencies there is no significant problem with management commitment (X1), decision-making authority (X2), organizational culture (X3). Because by increasing management commitment (X1), decision-making authority (X2), and organizational culture (X3) it will improve performance accountability (Y).
Accountability is an instrument for control in seeing the extent to which results are achieved in government performance. In understanding about accountability, it is realized that the implementation of accountability can provide better capabilities for an organization to be more competitive and improve performance. To be able to see the success of performance accountability, it is necessary to find the cause. 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 to government agencies in improving performance.

V. Conclusions

Based on existing data, this study aims to examine whether management commitment, decision-making authority, organizational culture have an effect on performance accountability. In this study there were three independent variables and one dependent variable. 60 samples were taken, consisting of echelon two, three, and four officials as parties involved in the preparation of Strategic Planning (Renstra) and Government Agency Performance Accountability Reports (LAKIP) in all SKPD Deli Serdang Regency Government. Hypothesis testing is done by multiple regression analysis, determination coefficient, t-test statistical method, and F-test which previously tested the data quality and classical assumptions, namely: normality test, heterocedasticity test, and multicollinearity test.

Based on the results of testing in the previous chapter, the authors draw conclusions as follows:

1. The results of data analysis using multiple linear regression analysis indicate that management commitment, decision-making authority, and organizational culture simultaneously have a positive and significant effect on performance accountability.

2. Partially management commitment variable (X1), decision making authority (X3), and organizational culture (X3) have a positive and significant influence on the accountability of the performance of Deli Serdang Regency Government.

3. The overall regression analysis shows the value of the correlation coefficient (R) of 0.761 which means that the correlation of management commitment variables, decision-making authority, organizational culture with performance accountability is 76.1%, which means that the relationship is very close. While the value of R square or the value of the coefficient of determination is 0.579 which means that the dependent variable (performance accountability) is able to be explained by the independent variable (management commitment, decision making authority, organizational culture) of 57.9% and the remaining 42.1% (100% - 57.9%) can be explained by other factors outside of this study.

References


Deli Serdang, Peraturan Daerah Nomor 5 Tahun 2007 Tentang Pembentukan Organisasi dan Struktur perangkat Daerah Kabupaten Deli Serdang.


Fakultas Ekonomi Universitas Sumatera Utara, 2010. Buku Pedoman Penulisan Skripsi dan Ujian Komprehensif Program Strata Satu (S1), Medan.


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 dan 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, dan Nepotisme.


