

# DETERMINANTS AND PERFORMANCE ACCOUNTABILITY: A CASE STUDY OF THE REGIONAL GOVERNMENT

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## Abstract

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This paper investigates the determinants of performance accountability in the regional government of the Riau Islands province. Specifically, we explore the influence of clarity of budget targets, internal control, compliance with laws and regulations, and reporting systems on performance accountability. We conducted a quantitative descriptive study using primary data and collected responses from 114 out of 205 regional apparatus organizations (*Organisasi Perangkat Daerah, OPD*) in districts/cities that had low-performance accountability scores in 4 out of 7 districts/cities. Our results reveal a significant positive correlation between the clarity of budget targets, internal control, and reporting systems with performance accountability in the regional government. However, compliance with statutory regulations was not found to have a significant effect on performance accountability. Our study provides valuable insights for policymakers and practitioners to improve performance accountability in regional governments. In conclusion, this paper emphasizes the importance of enhancing the clarity of budget targets, internal control, and reporting systems in ensuring better performance accountability. We recommend further studies to investigate additional determinants that may influence performance accountability in regional governments.

**Keywords:** Clarity of Budget Targets, Internal Control, Compliance with Law and Regulations, Reporting System, Accountability of Local Government Performance

**Authors' individual contribution:** Conceptualization — S.K. and D.S.; Methodology — S.K. and D.S.; Format Analysis — S.K. and D.S.; Writing — Original Draft — S.K. and D.S.; Writing — Review & Editing — S.K. and D.S.

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## 1. INTRODUCTION

The phenomenon of local government performance monitoring is still in society because many local governments have not made the change towards a better and less responsibility in providing services to the public (de Kadt & Lieberman, 2017). Every government agency or party that is mandated must provide an accountability report for the tasks that have been entrusted to it by disclosing everything that is done, seen, and felt both that reflects success and failure (Bovens & Schillemans, 2011).

The phenomenon that occurs in the development of the public sector in Indonesia today is the strengthening of accountability demands on public institutions, both at the central and regional levels (Kewo, 2014). According to Law No. 28 of 1999, accountability is part of the principle of good governance. Public sector accountability demands concerning transparency from the government should do to build trust in the community to demonstrate accountability and management as well as to strengthen the credibility of their own (Mir & Sutiyono, 2013). Accountability is fundamental to

good governance in a public organization (Kandhro & Pathrannarakul, 2013). The purpose of this performance measurement is to assess the accountability of regional apparatus organizations (*Organisasi Perangkat Daerah, OPD*) in carrying out their main task functions during a certain period. To create accountability, the accountability medium that will be used in preparing programs that have been implemented according to the established program is the performance accountability report of government agencies. The purpose of preparing this accountability report is to achieve success in increasing the quality of the expected performance achievements (Grosso & Van Ryzin, 2011).

The contractual relationship between the community and the manager can be described through agency theory where the government must provide accountability to the community (Halim & Abdullah, 2006). Accountability is a process of reporting on how the allocated funds have been used. This is very important because local governments are responsible to the community for the results of their performance in the use of public resources (Lodhia & Burritt, 2010). This research was conducted at the Regional Government of the Riau Islands province. The data showed that 4 of the 7 regencies and cities' performance accountability assessment evaluation results received scores that were not so good even though there were still getting a C value, so there was still a lot that needs to be addressed for future improvements and both systems and applications related to performance still need to be improved.

Based on the data (see Table 1, Appendix), it can be concluded that from the last three years from 2017 to 2019 performance accountability as seen from the SAKIP score is still not of good value. This is evidenced that only three districts/cities in the Riau Islands received a good predicate, namely BB, while the other two regencies/cities in the Riau Islands province were still in a good predicate B and the other two were not good namely CC. It can be concluded that the accountability report performance in several districts/cities is still not good and not optimal.

Based on existing research phenomena and previous research gaps, the research questions of this study are as follows:

*RQ1: What are the determinants of performance accountability in the regional government of the Riau Islands province?*

*RQ2: How do the determinants of performance accountability influence the accountability of local government performance, considering the impact of clarity of budget targets, internal control, and reporting systems?*

A framework of this research study is provided in Figure 1 (see Appendix).

The structure of this paper is as follows. Section 1 is an introduction. Section 2 reviews the relevant literature. Section 3 analyses the methodology that has been used to conduct empirical research on variables. Section 4 describes the research results. Section 5 discusses the analysis of research results. Finally, Section 6 presents conclusions, suggestions, and recommendations for further research.

## 2. LITERATURE REVIEW

In a public organization, budgeting is one of the tools to control finances that come from the community (Anthony & Govindarajan, 2005; Halim & Abdullah, 2006). In the budget, all activities will be quantified in nominal units so that the efficiency and effectiveness of the activities carried out can be measured. The budget is the most important tool in development and ensures continuity in people's lives. Related to this, the performance of government officials can be influenced by the clarity of budget targets (Arifin, 2012; Kaltsum & Rohman, 2013; Rofiak & Ardianto, 2014; Kewo, 2014; Zakiyudin & Suyanto, 2015). However, several researchers who researched the same thing found that the results were inversely related or could be said to have no effect (Kartika & Sukamto, 2019; Pratama et al., 2019; Herawaty, 2011; Darwanis & Chairunnisa, 2013; Lumenta et al., 2016; Kartika & Sukamto, 2019).

Accountability performance can also be achieved by supervising and assessing all activities and responsibilities carried out by government officials through good internal control so that it can be seen whether the activities carried out by the government have been running efficiently and effectively in each of its activities so that better control internally applied in the government agency, the accountability of performance is increasing (Adewale, 2014; Babatunde, 2013; Aramide & Bashir, 2015). However, according to the results of research conducted by other researchers, it is different. Anjarwati (2012) and Dewi et al. (2017) stated that there was no effect.

Reports that are presented in an objective, transparent, timely, and consistent manner can result in increased accountability for the performance of local government agencies and can be taken into consideration for decision-making. In this case, the government is obliged to provide information, both financial information and other information so that it can be used in decision-making. Zakiyudin and Suyanto (2015), Setiawan and Suhesti (2018), and Dewata et al. (2020) in their studies found the same results. While the results of other researchers stated that it had no effect (Heptariani et al., 2013; Khairunyah & Efni, 2018; Precelina & Wuryani, 2019; Pratama et al., 2019; Yulianto & Muthaher, 2019). This shows that there is a difference in the results of research conducted by previous researchers.

With compliance with laws and regulations, it is expected that the resulting accountability reports can be presented in accordance with existing regulations and applicable regulations. However, there are still some local governments that tend not to implement the legislation in question, so there are still many irregularities found. For example, there are still many regions that receive opinions and do not give opinions. In this case, of course, it will reduce the value of public trust in the government. Based on research conducted by several researchers, compliance with laws and regulations affects the accountability of government performance (Riantiarso & Azlina, 2011; Irawati & Agesta, 2019; Asmawanti et al., 2020; Dewata et al., 2020). However, on the contrary, it is not the same as research by Telabah et al. (2018) on these laws and

regulations. And the present study aims to contribute to the literature by filling this research gap and providing important insights for policymakers and practitioners in improving performance accountability in regional governments.

### 3. RESEARCH METHODOLOGY

#### 3.1. Research design, population, and sample

Quantitative research uses primary data obtained through a questionnaire (Sugiyono, 2018). Quantitative research has several advantages over other research methods. One of the main advantages is its ability to produce numerical data that can be analyzed statistically, providing a clear and objective picture of the relationship between variables. This makes it easier to identify patterns and trends, as well as to test hypotheses and draw conclusions based on evidence.

Although quantitative research is useful for analyzing numerical data, it is not always able to capture the complexity and richness of human experiences. To complement the quantitative findings, a qualitative approach could also be used to gain a deeper understanding of the perspectives and experiences of stakeholders. Qualitative methods such as interviews, focus groups, and observation can provide valuable insights into the attitudes, beliefs, and behaviors of individuals and groups, which can inform the design and implementation of policies and programs.

In this study, all OPDs in districts/cities in the Riau Islands province amounted to 205 OPDs as a population. While the sample is 114 OPDs, this is because 4 out of 7 districts/cities have a low assessment of performance accountability, namely Bintan Regency, Anambas Regency, Lingga Regency, and Batam City. The measurement uses a five-point Likert scale designed to measure respondents' opinions (Darwanis & Bahri, 2018). The period of this study is from 2017 to 2019. This study uses closed questions to calculate the average rating of the extent to which they agree with the questions that have been given. The design of the questionnaire is based on a review of the existing literature on the variables studied. *Performance accountability* is the dependent variable while the *clarity of budget targets, internal control, compliance with laws and regulations, and reporting systems* are independent variables.

Previous studies on the performance accountability analysis of water of regional owned enterprises (*Badan Usaha Milik Daerah, BUMD*) have primarily used qualitative research methods such as interviews and case studies (Andriani, 2013). While these methods provide valuable insights into the perspectives and experiences of stakeholders, they may not provide a clear and objective picture of the relationship between variables. In contrast, our study utilizes a quantitative research approach using a questionnaire, which allows us to produce numerical data that can be analyzed statistically. This approach provides a more systematic and rigorous analysis of the performance accountability of water of BUMD and enables us to identify patterns and trends more objectively.

#### 3.2. Research variables and variable operational definition

The definitions of the research variables are provided below.

*Clarity of budget goals (X1)*: This variable is stated specifically and clearly so that it is understood by the party carrying out the activity. In this case, the instrument used comes from Kewo (2017) which is more specific, measurable, and pragmatic, oriented to the result and has a time margin.

*Internal control (X2)*: This variable describes the motivation for the government apparatus so that the activities carried out run well. The questions in this paper related to internal control or the instruments used were adopted from Susanto (2013), namely control environment, risk assessment, activity control, information and communication, and monitoring.

*Compliance with laws and regulations (X3)*: This variable describes a regulation that forms the basis for budget accounting provisions in the form of legislation. The instrument is adapted from Putri (2015), namely the purpose of the legislation, the formal principle of regulation, and the principle of regulatory material.

*Reporting systems (X4)*: This variable describes the cause of the deviation and its duration. The instrument is the cause of the deviation, the action taken, and the length of time for correction which was adopted by Anthony et al. (2000).

*Local government performance accountability (Y)*: This variable represents a fundamental precondition for preventing the abuse of delegated power and for ensuring that power is directed toward the attainment of widely accepted national goals. The instrument is adopted from and uses a five-point Likert scale.

#### 3.3. Techniques and data analysis

The Statistical Package for the Social Sciences (SPSS) method was used to test the following hypotheses:

*H1: There is a relationship between clarity of budget goals and local government performance accountability.*

*H2: There is a relationship between internal control and local government performance accountability.*

*H3: There is a relationship between compliance with laws and regulations and local government performance accountability.*

*H4: There is a relationship between reporting systems and local government performance accountability.*

*H5: There are a relationship between clarity of budget goals, internal control, compliance with laws and regulations, and reporting systems and local government performance accountability with simulant.*

## 4. RESULTS

#### 4.1. Instrument test

The validity test uses product moment analysis and if the magnitude is 0.3 and above and is positive, it is said to be valid (Sugiyono, 2018). In the reliability test, the limit value used to be accepted is 0.60 and above.

## 4.2. Validity and reliability test

Testing the validity of all questions for the independent variable and the dependent variable has a limit of 0.3 so that it meets the criteria for being eligible or valid as a research tool. While the results of reliability testing of the alpha coefficient value  $> 0.60$  so that the measurement is said to be reliable.

## 4.3. Classic assumption test

From the results of the normality test of the Asymp. value, Sig. (2-tailed) of the independent and dependent variables used showed  $> 0.05$ , meaning that all of these variables had normally distributed residuals. For the results of the multicollinearity test, the tolerance for all independent variables is  $> 0.10$ , and the independent variable variance inflation factor (VIF)  $< 10$ . From the results of these two values, it can be concluded that there is no multicollinearity. Furthermore, for the results of the heteroscedasticity test, it is known that the Sig. value obtained by all independent variables is  $> 0.05$ , which means that all independent variables are free of heteroscedasticity.

## 4.4. Multiple linear regression

Based on the data (see Table 2, Appendix), the value of constant ( $a$ ) is 1.025; meaning that the independent variable is 0, then the dependent variable is 1.025. The regression coefficient of each independent variable has a positive direction, meaning that if one of the independent variables increases by 1%, the dependent variable will also increase by a certain percentage assuming other variables are considered constant.

## 4.5. Simultaneous test (F-test)

Based on the data (see Table 3, Appendix), simultaneously the independent variable has a significant effect on the dependent variable with  $F\text{-count} > F\text{-table}$  and a significance value  $< 0.05$ ; then  $H_a$  is accepted, so it can be concluded that the four independent variables simultaneously have a significant effect on the dependent variable.

## 4.6. Coefficient of determination test (R-square)

Based on the data (see Table 4, Appendix), the results of testing the coefficient of determination for all variables, the adjusted R-square value is 0.357, which means that 35.7% of the dependent variable is influenced by the four independent variables and 64.3% is a variable that is not included in the research model such as the competence of government officials, transparency and other variables.

## 5. DISCUSSION

The existence of good budget target clarity will affect the accountability of local government performance. This could be because the local government apparatus in the Riau Archipelago province have been able to understand the intent and purpose of each budget item that has been

prepared to achieve the targets set as well as possible. The clarity of the budget set will motivate government officials in preparing planned programs so that the expected goals can be achieved and it will be easier to supervise budget items that have been prepared previously to minimize the occurrence of irregularities, and the goals are right on target. Furthermore, the apparatus can also carry out the programs that have been set in an effective, efficient, and accountable manner. With the preparation of a good budget plan, it will be able to make a clear benchmark in achieving performance.

The existence of good internal control can make it easier for the apparatus to avoid errors or fraud, in carrying out the programs that have been prepared and government activities can be carried out following what has been determined. In a government, the existence of good internal control as a whole will be able to create a good process of activities as well. The variable of obedience to laws and regulations in the regencies/municipalities of the Riau Archipelago province is not ignored, because the performance accountability that is measured is the achievement of performance targets. So they assume that all government officials must have followed the applicable rules. The regional government of the Riau Islands province has compiled a systematic performance accountability report. Reports that have been prepared well are useful for evaluating performance both past and future to improve performance so that in the end it can be seen how far the achievement of the targets that have been set.

In agency theory where it is stated that there is an agency relationship between principals who have the authority to hold the agent accountable in the form of reports, the principal in this case is the community while the agent is the government that provides information in the form of the required report to the principal. In addition, the existence of a reporting system in accordance with the provisions will provide information that can minimize the occurrence of irregularities, so that immediate action can be taken to correct these deviations.

## 6. CONCLUSION

This study has provided valuable insights into the determinants of performance accountability in regional governments in the Riau Islands Province. Specifically, the study has highlighted the importance of several key factors in promoting performance accountability among government agencies. These factors include effective communication, training, and a system of rewards and punishments to encourage good performance and deter poor performance. The finding that obedience to laws and regulations did not significantly affect performance accountability is particularly noteworthy, as this contradicts existing theory on the topic. It suggests that other factors may be more important in promoting accountability and good performance among government agencies.

While this study has shed light on several important determinants of performance accountability, there are still many areas that could

be explored in future research. For example, future studies could investigate the role of organizational culture and leadership in promoting accountability, as well as the impact of stakeholder engagement on government agency performance.

Furthermore, it is important to acknowledge that this study has several limitations that should be taken into consideration.

First, the sample size was limited due to time and resource constraints, which may limit

the generalizability of the findings. Second, the study focused only on government agencies in the Riau Islands province, which may limit the applicability of the findings to other regions. Third, the study relied solely on self-reported data from the respondents, which may introduce bias in the findings. Future research could address these limitations and build on the insights provided by this study to further advance our understanding of performance accountability in the public sector.

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## APPENDIX

**Table 1.** Value of SAKIP for a district/city from 2017 to 2019

| District/City    | 2017  |    | 2018  |    | 2019  |    | Number of OPD |
|------------------|-------|----|-------|----|-------|----|---------------|
| Bintan District  | 61,53 | B  | 62,04 | B  | 64,28 | B  | 37            |
| Batam City       | 61,05 | B  | 64,74 | B  | 64,83 | B  | 43            |
| Karimun District | 72,06 | BB | 72,47 | BB | 75,22 | BB | 29            |
| Lingga District  | 51,95 | C  | 56,92 | CC | 57,22 | CC | 17            |
| Natuna District  | 70,01 | BB | 74,03 | BB | 75,10 | BB | 29            |
| Anambas Island   | 47,48 | C  | 50,01 | CC | 52,30 | CC | 17            |
| Tg. Pinang City  | 77,39 | BB | 77,60 | BB | 75,58 | BB | 33            |

Source: Riau Island Province, 2020.

**Table 2.** Results of multiple linear regression analysis

| Model | Variable                                  | Unstandardized coefficients |            | Standardized coefficients | t     | Sig.  |
|-------|---|-----------------------------|------------|---------------------------|-------|-------|
|       |   | B                           | Std. Error | Beta                      |       |       |
| 1     | (Constant)                                | 1.025                       | 0.489      |                           | 2.094 | 0.039 |
|       | Clarity of budget goals (X1)              | 0.295                       | 0.108      | 0.221                     | 2.726 | 0.008 |
|       | Internal control (X2)                     | 0.200                       | 0.098      | 0.216                     | 2.039 | 0.044 |
|       | Compliance with laws and regulations (X3) | 0.094                       | 0.109      | 0.107                     | 0.858 | 0.393 |
|       | Reporting system (X4)                     | 0.258                       | 0.103      | 0.317                     | 2.493 | 0.014 |

Source: Research data, 2021.

**Table 3.** Simultaneous test results (F-test): ANOVA

| Model |            | Sum of squares | df | Mean square | F      | Sig.  |
|-------|------------|----------------|----|-------------|--------|-------|
| 1     | Regression | 9.196          |    | 2.299       | 14.733 | 0.000 |
|       | Residual   | 14.825         | 5  | 0.156       |        |       |
|       | Total      | 24.020         | 9  |             |        |       |

Source: Research data, 2021.

**Table 4.** Results of testing the coefficient of determination (R-square): Model summary

| Model | R     | R-square | Adjusted R-square | Std. Error of the estimate |
|-------|-------|----------|-------------------|----------------------------|
| 1     | 0.619 | 0.383    | 0.357             | 0.39503                    |

Source: Research data, 2021.

**Figure 1.** Research model

