Factors Affecting the Successful Implementation of the Government Agency's Performance Accountability System: A Study on Malang City Development Planning Agency

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Abstract. The Government Agency Performance Accountability System (*Sistem Akuntabilitas Kinerja Instansi Pemerintahan* - SAKIP) provides a comprehensive report, a structured and systematic evaluation of the accountability and performance of government agencies. The Malang City Regional Development Planning Agency in 2020-2022 achieved a SAKIP AA score. Through the theory of implementation of public sector information systems and empirical findings in the implementation of SAKIP, this study aims to determine the key factors influencing the implementation of the system by examining (a) how SAKIP guidelines influence its implementation, (b) whether organizational culture influences the implementation of SAKIP, (c) whether the Government's Internal Supervisory Officials influence the implementation of SAKIP, (d) whether the quality of human resources influences the implementation of SAKIP, and (e) whether the SAKIP guidelines, organizational culture, the Government's Internal Supervisory Officials, and the quality of human resources simultaneously influence the implementation of SAKIP. The study employs a quantitative approach, specifically using survey research. Questions were given to Malang City Regional Development Planning Agency's supervisors, who totaled 42 people as research samples. Data were analyzed using the SEMPls test. The analytical results demonstrate that SAKIP guidelines, organizational culture, Government Internal Supervisory Officials, and quality of human resources affect the success of SAKIP implementation.

Keywords: government accountability, public sector information systems, SAKIP

1. Introduction

1.1. Background

The current issue with government organizations is that government officials tend to equate the success or failure of their main tasks and functions solely with the agency's ability to utilize the allocated budget. In other words, the emphasis is placed on the input aspect without considering the level of output or its actual impact, which may not meet the established standards [1]. In the current era of development, it is essential to have the ability to assess the success or failure of an organization. This requires measuring all activities inside the organization, using indicators that consider not only the input but also the results or benefits achieved (outcome) from a program or activity. One way of administering a good and clean government based on the fundamentals of good governance is by prioritizing the fundamentals of performance accountability to encourage the government to implement a transparent, precise,

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orderly, and effective accountability system [2]. By examining the problems faced by government organizations, as outlined in the Financial and Development Supervisory Agency's report, it encourages the government to issue an integrated reporting system to measure the level of government performance achievement based on output achievements to realize good and clean (accountable) government as the embodiment of good governance in Indonesia [1].

Performance measurement is the evaluation of progress made toward the predetermined goals and objectives outlined in an organization's work plan [3]. It is hoped that this work assessment process can be used to improve the quality of organizational services in the future. Performance measurement in organizations is considered important because the government is obliged to be accountable for the results of its work to the public/society (accountable) [3]. With the existence of a good public sector performance management system, it is hoped that it can increase public trust in public administration [4]. The government is making strong efforts to implement accountability and transparency in performance reporting on tasks given by the community to the government in every government agency by providing accountability reports or accountability reports in carrying out their work. So, from the urgency of government accountability, stakeholders must understand that the concept of accountability must be implemented as well as possible by the relevant stakeholders.

Accountability is a basic principle for organizations that applies at every level/unit of the organization as a position obligation in providing accountability for activity reports to superiors. Public accountability has three main functions [5], namely facilitating democratic control (democratic role), ensuring the avoidance of corruption and the misuse of authority (constitutional role), and improving efficiency and maximizing effectiveness (learning role). [6] identified that an organization's processes are accountable since it holds the responsibility to provide and disclose information along with data required by the public, policymakers, and other users of government information and data. This information can be in the form of data or delivery/explanation of what has happened, what is being done, and what will be done.

The Indonesian government's accountability reporting provisions were established by Presidential Regulation Number 29/2014, which outlines the Government Agency Performance Accountability System (*Sistem Akuntabilitas Kinerja Instansi Pemerintahan* - SAKIP). SAKIP is a comprehensive and structured framework that encompasses various activities, tools, and procedures. The main goal is to evaluate and measure the effectiveness of government agencies. SAKIP facilitates the process of gathering, categorizing, condensing, and presenting data, with the ultimate goal of promoting transparency and fostering advancements in the operation of government agencies. Guidelines for implementing SAKIP in Indonesia are established through Presidential Regulation No.29/2014 in terms of the Performance Accountability System for Government Agencies. SAKIP includes reporting on organizational performance in its application. The Government Agency Performance Accountability System (SAKIP) was designed to ensure accountability in the execution of essential activities and functions, as well as the control of resources for the implementation of policies and programs assigned to each government agency. It aims to achieve ideal organizational performance through an effective accountability system.

Multiple studies have elucidated that the successful implementation of SAKIP is contingent upon numerous influential factors. A determining factor, in this sense, is a factor that is decisive or final in a cause-and-effect relationship. Determinants of an organic nature can be causal factors that arise from within the organism or from within the individual himself. [7] define determinants as things/factors that determine. Although there have been significant advancements in the development of successful procedures for e-government systems, there has been a lack of research evaluating the effectiveness of information systems in public

organizations; this is particularly relevant in terms of the successful integration of Information Systems in public sector organizations through SAKIP. [8] explained the use of organizational information systems in the private sector implemented in the public sector, which later became known as SAKIP in Indonesia. In implementing the information system in SAKIP, the influencing determinant factors are divided into three, namely factors in the benefits model of implementing the Information System, namely internal factors that emerge and develop in the organization, including administrative, organizational, and resource; External factors are factors that appear as part of the organizational environment including competitors and external supervisors and human user factors are user factors or subjects within the organization [9].

The performance of public organizations in Indonesia is currently assessed through the SAKIP achievement scores, which reflect the level of evaluation of the efficacy and efficiency of the public sector organizations in the country. According to a 2021 report by the Ministry of Empowerment of State Officials and Bureaucracy, the highest achievement is categorized as "B". In 2019, the Malang City Regional Development Planning Agency, along with other public organizations in Indonesia, achieved the SAKIP "A" category for the first time. This came after 5 years since the issuance of Presidential Regulation No.29/2014, which established the Performance Accountability System for Government Agencies. The Ministry of National Development Planning/National Development Planning Agency achieved a "BB" score at the national level. This indicates that the efforts of the Malang City Regional Development Planning Agency are commendable and contribute to the overall national SAKIP achievement. In addition to the issuance of Regulation of the Minister for Empowerment of State Officials and Bureaucratic Reform No.12/2015, which evaluates the implementation of SAKIP, performance results in SAKIP at the Malang City Regional Development Planning Agency improved after the issuance of the Decree of the Mayor of Malang Number 188.45/31/3573.112/2018. This decree concerning the Malang City Agency Performance Accountability System Control Team enables bureaucratic reform through the updating of organizational culture to enhance the agency's performance.

Table 1. Achievements of SAKIP BAPEDA Malang City 2018-2022

No	Year	Performance Achievements	Category
1.	2018	89%	Moderate Achievement
2.	2019	103%	Succeed
3.	2020	107%	Succeed
4.	2021	113.86%	Very Successful
5.	2022	106.31%	Succeed

Source: bapedda.malangkota.go.id/reportlkjp

To assess the effectiveness of the installation of the public sector information system in SAKIP, a study was conducted to determine if there were any factors, aside from internal monitoring factors, that influenced the implementation. These factors included organizational commitment, organizational culture, and the quality of human resources.

2. Literature Review

2.1. Government Agency Performance Accountability System (SAKIP)

The Government Agency Performance Accountability System (SAKIP), as stated in Presidential Regulation Number 29/2014, is a structured set of activities, tools, and procedures aimed at assessing and measuring the quality of government agencies. Data extraction,

categorizing, summarization, and presentation are used to increase accountability and the overall results of these agencies. The Government Agency Performance Accountability System (SAKIP) is a comprehensive report that encompasses accountability in addition to the performance of a government agency. The preparation of SAKIP is based on the current budget cycle, namely one complete year, containing a report that compares planning and results. In preparing a shopping activity, an input is made, namely the amount of funds needed, and an output is obtained, namely a result or form obtained from the funds spent.

2.2. Public Sector Information Systems

An information system is a system that supplies organizational managers with data along with information pertaining to the accomplishment of organizational duties [10]. Government policy as a public organizational actor must encourage infrastructure and system planning in an effort to achieve success in public sector information systems. The process of planning the utilization of Information Communication Technology (ICT) allows for the identification of long-term strategies. It ensures that the development of information infrastructure and systems aligns with the primary objectives and priorities of the government. Good information system planning is able to control and manage resources in the organization. To achieve success in e-government, adapting [11], an updated model of information system success to measure systems inside the e-government context. [9] suggested that the dimensions measured in the successful implementation of a performance measurement system are divided into five categories, namely:

a. *Performance.* Performance *is* measured by how far the organization and individual perform through the adoption of the implemented system.
b. *Improvements.* Improvement is an indicator that measures how far performance has improved in various aspects by individuals and organizations.
c. *Expectation.* The expectation is an indicator that assumes future performance projections for the organization and how the future sight organization will be directed.
d. *Implementation objectives.* Implementation objectives indicators that objectively assess the level of suitability of system implementation objectivity.
e. *Project time frame and budget.* Project time frame and budget are indicators that measure the suitability of performance achievements with the strategic plan as measured in the organization's strategic planning.

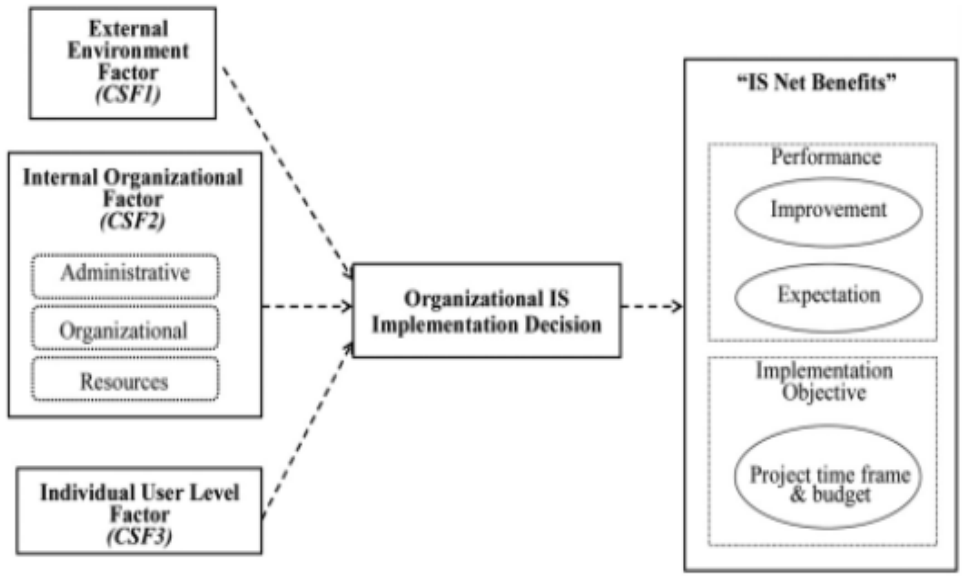

Figure 1. Adoption Model in Research on Successful System Implementation [9]

3. Research Method

The researchers applied an explanatory research methodology in this research. Explanatory research is a type of research that aims to elucidate the causal relationships between variables, certain involving hypothesis testing [12]. The approach taken in this research is quantitative. Malang City Regional Development was chosen as the research population because of its comprehensive representation of not only the number of objects/subjects being studied but also the encompassing characteristics contained by each subject or object [12]. The population of employees in an organization can be used as test material for a system that applies in that organization. The researcher determined that the number of employees at the Malang City Regional Development Planning Development Agency was 42 people.

This research uses the Structural Equation Modeling (SEM) method as an inferential statistical tool. Structural Equation Modeling (SEM) is an advanced statistical method that allows researchers to test the relationships between multiple variables comprehensively; it can be used to test causal models with one-directional relationships, providing a holistic understanding of the entire model. The reason for selecting this technique is the fact that Structural Equation Modeling (SEM) is a form of multivariate analysis utilized in the social sciences and general statistical modeling, which finds extensive application across numerous scientific disciplines. Structural Equation Modeling (SEM) offers two primary advantages. The ability to simultaneously test intricate research models and the capability to assess variables that cannot be directly quantified while considering measurement errors [13]. The construct model in this research is as follows (Figure 2):

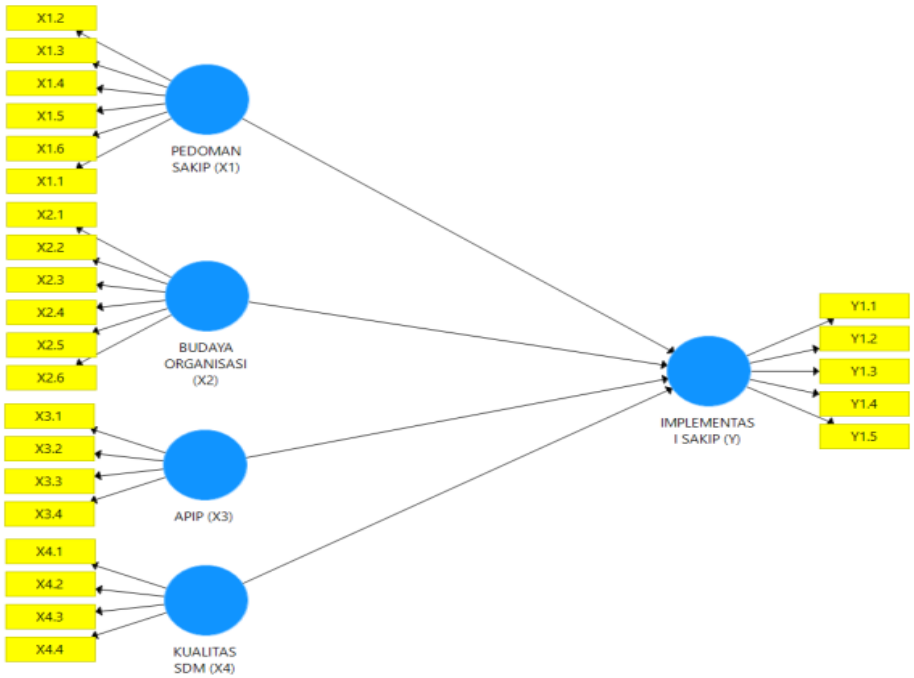

Figure 2. Research Concept Model

4. Results And Discussion

This study uses quantitative methodologies to investigate the issues identified by the researcher; it falls under the category of associative research, which seeks to elucidate cause-and-effect relationships. Publicly, there are variables (influencing) and dependent variables (influenced) [12]. The research used purposive sampling as the sampling method. A total of 42 respondents who were employees of the Malang City Regional Development Planning Agency in 2023 were selected in the sample. The data from this research was analyzed using Structural Equation Modeling (SEM) to confirm the research hypotheses. The hypotheses were generated based on several theories and incorporated into the model, resulting in four hypothetical paths. The SEM test consists of three analysis processes; these steps include (1) examining the relationship with latent variables or constructs (also known as the outer model/measuring model), (2) assessing the sufficiency of the model, and (3) measuring the correlation among latent variables or constructs.

4.1. Outer Model Test (Outer Model Measurement)

Based on the framework of the research concept and the research hypothesis, there are a total of 5 observed variables or latent/construct variables represented by 25 questions (25 manifest variables). The eight constructs comprise the following variables: the SAKIP Guidelines variable (X1) alongside 6 questions, the organizational culture variable alongside 6 questions, the Government Internal Supervisory Officials variable alongside 4 questions, the Human Resources Quality variable (X4) alongside 4 questions, and the SAKIP Implementation variable (Y) alongside 5 questions. Meanwhile, data analysis calculations in this research used SmartPLS 3 software. The Figure presents the results of the construct validity and reliability

tests, displaying the outcomes of these tests. Questions with a loading value < 0.7 will be removed from the model during the validity test. In Figure 7, you can see the output of running or testing the PLS Algorithm tool by testing a model containing 25 indicators for each variable, showing a loading value < 0.7. So, the variables that have a loading value < 0.7 are strategic planning (x1.1), innovation and risk (x1.3), work reporting (x1.4), review and evaluation (x1.5), results orientation (x2.2), individual quality (x4.4) so it must be removed from the model because it is invalid and a second test run is carried out Pls Algorithm.

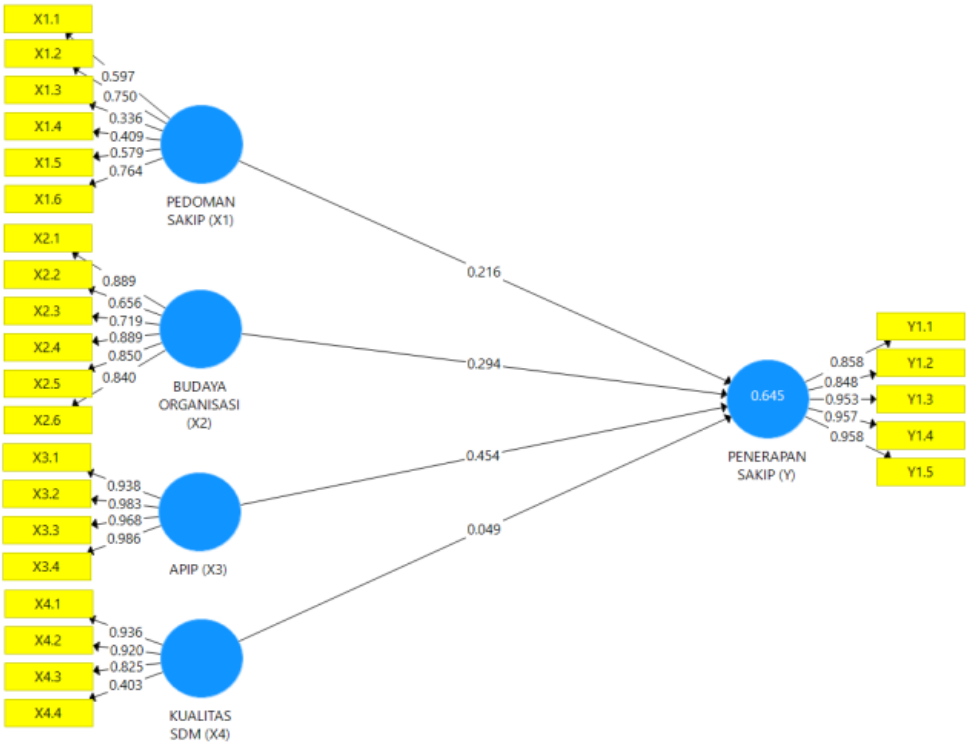

Figure 3. Pls Algorithm Run 1

After testing the Outer Model twice, valid and reliable construct model results were obtained, as illustrated in the figure.

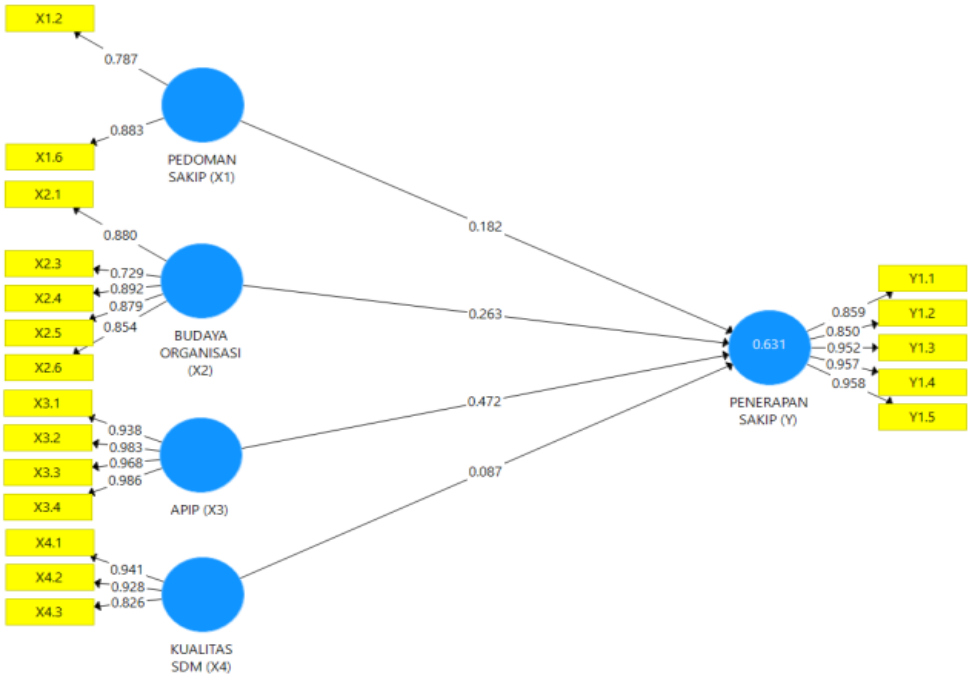

Figure 4. Pls Algorithm Run 2

4.2. Inner Model Test (Inner Model Measurement)

Inner model tests are among the criteria used in SEM Pls. Evaluation criteria within the inner model. The inner model is a measurement framework that defines the correlation between latent variables. Examining the relationship among latent variables/constructs in the structural equation modeling (SEM) model involves conducting tests in path analysis. The structural path analysis test, also known as path analysis, involves utilizing a bootstrapping process to examine the connection between latent variables. Additionally, blindfolding is used to assess the adequacy of the model. The criteria for testing the inner model include R-square, which measures the amount to which the dependent variable can be described using the independent variable; Q-square, which assesses the predictive ability using a blindfolding technique; and f-square, which determines the size of the path coefficient. The research hypotheses presented in Figure 5 will be validated in the inner model. The analysis in this research used the Bootstrapping technique, utilizing the Smart PLS program. The following section explains the outcomes obtained from doing computations using the Bootstrapping method, as well as the results obtained from various stages of analysis:

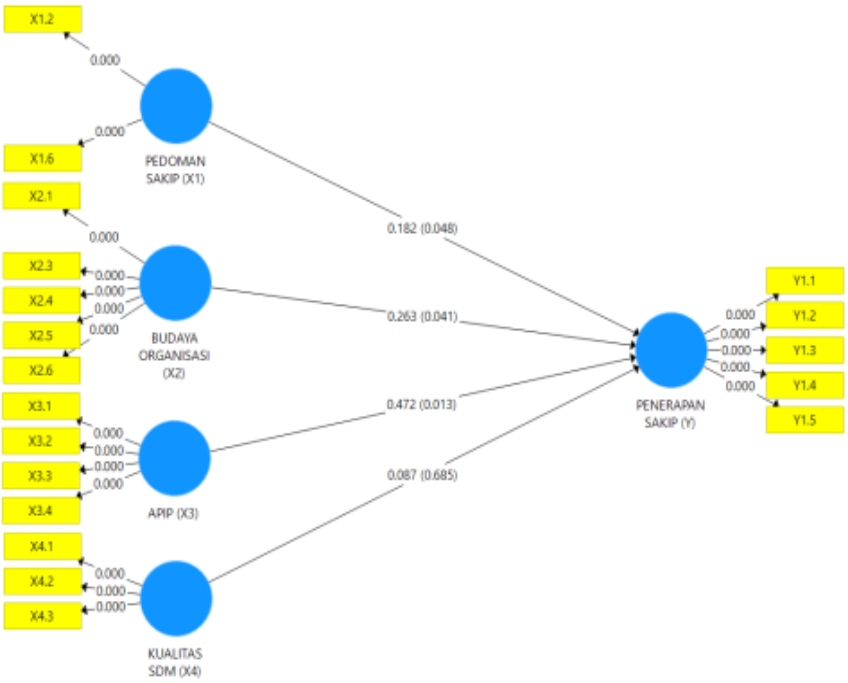

Figure 5. Bootstrapping Test

The path analysis results elucidating the direct effects from one construct to another are as outlined below:

a. SAKIP guidelines (X1) have a significant influence on the implementation of SAKIP (Y), as shown by a path coefficient of py1y1 = 0.182 and a p-value of 0.048. Therefore, the first hypothesis is proven.
b. Perceived Organizational Culture (X2) has a significant influence on the implementation of SAKIP (Y), as shown by a path coefficient of px2y1 = 0.263 and a p-value of 0.041. Therefore, the second hypothesis is not proven.
c. Government Internal Supervisory Officials (X3) have a significant influence on the implementation of SAKIP (Y), as shown by a path coefficient of px3y1 = 0.472 and a p-value of 0.013. Therefore, the third hypothesis is proven.
d. Human Resource Quality (X4) does not influence the implementation of SAKIP (Y), as shown by a path coefficient of px4y1 = 0.087 and a p-value of 0.685. Therefore, the fourth hypothesis is not proven.
e. SAKIP Guidelines (X1), Organizational Culture (X2), APIP (X3), and Quality of Human Resources (X4) simultaneously influence the implementation of SAKIP (Y), as shown by the total effect value of 0.631 and p-value of 0.000. Therefore, the fifth hypothesis is proven.

4.3. Model Fit Test

The goodness of fit Model is applied to quantify a size to which exogenous variables can elucidate the variation in endogenous variables or, in simpler terms, to measure the quantity of influence that exogenous variables have on endogenous variables. The goodness of fit model in PLS analysis is measured by the coefficient of determination (R-Square) along with the Q2 (Q-

Square predictive relevance). The R-Square value quantifies the proportion of the impact of exogenous and endogenous variables influencing other endogenous variables. It is specifically applicable to endogenous variables. If exogenous variables and endogenous variables show an R2 value > 0.20, it is considered that they show a significant influence over other endogenous variables (Hair et al., 2014). The calculated R-Square values are presented in Table 2 below.

Table 2. Model Fit Test (R-Square)

	R-Square
SAKIP Implementation	**0.493**

4.4. Discussion

After conducting tests to assess the relationship between latent variables and evaluating the suitability of the model, a final model that showed simultaneous fit was ultimately identified.

a. SAKIP Guidelines (X1) have a significant influence on the implementation of SAKIP (Y). The findings of the influence of SAKIP guideline variables on SAKIP implementation explain that SAKIP guidelines have been proven to be implementable in similar research related to system implementation. Previous studies by [14–16] have also provided evidence for the influence of public determinants on the implementation of the Government Agency Performance Accountability System (SAKIP). The influence of research variables on SAKIP guidelines in the implementation of SAKIP is determined through model fit tests (blindfolding) in inferential statistics. These tests demonstrate that the research model, which focuses on the concept of SAKIP guidelines, can be applied to similar research that studies the implementation of information systems in the public sector.
b. Perceived Organizational Culture (X2) significantly influences the Implementation of SAKIP (Y). The findings of the influence of organizational culture variables on the implementation of SAKIP explain that organizational culture theory can be implemented in similar research related to system implementation. This is further confirmed [15–17] by the influence of public determinants on the implementation of the Government Agency Performance Accountability System (SAKIP). The research findings regarding the influence of organizational culture on the implementation of SAKIP are provided by model fit tests (blindfolding) in inferential statistics. These tests demonstrate that the research model, which focuses on organizational culture, can be applied to similar studies involving information systems in the public sector.
c. Government Internal Supervisory Officials (X3) significantly influence the Implementation of SAKIP (Y). The finding of the influence of the Government's Internal Supervisory Officials variable on the implementation of SAKIP explains that the external supervisory theory has been proven to be implementable in similar research related to system implementation. This is also supported by [14–16,18] regarding public determinants that influence the implementation of the Government Agency Performance Accountability System (SAKIP). The research findings on the influence of Government Internal Supervisory Officials on the implementation of SAKIP are provided by the results of a model fit test (blindfolding) in inferential statistics. This test demonstrates that the research model, which uses the concept of Government Internal Supervisory Officials, can be applied to similar research on information systems implementation in the public sector.
d. Quality of Human Resources (X4) does not influence the Implementation of SAKIP (Y). The finding that human resource variables do not influence the implementation of SAKIP explains that the theory of human resources as system users has not been proven to be

implemented in similar research related to system implementation. This is different from previous research findings in research by [14–16,18] regarding public determinants that influence the implementation of the Government Agency Performance Accountability System (SAKIP). The lack of any influence of research variables on the quality of human resources in the implementation of SAKIP, as indicated by the model fit tests in inferential statistics, suggests that the research model used in this research, which uses human resource concepts, can potentially be applied to similar research related to the implementation of information systems in the public sector. However, the lack of influence of the human resource variable is likely to be influenced by various publics not included in this research, as shown by the results of the small influence

e. SAKIP Guidelines (X1), Organizational Culture (X2), APIP (X3), and Quality of Human Resources (X4) simultaneously influence the implementation of SAKIP (Y). The concept of implementing information systems in public sector organizations was then developed by [9] with a model of implementing the benefits of information systems by paying attention to three elements based on the development of Delone McLean's information systems theory, which includes three key elements, namely the external environment. The public in this research is the Government's Internal Supervisory Officials; second is the internal public organization in the context of this research, namely organizational culture and SAKIP guidelines; third is the individual user level, namely the user component, which in this research is the quality of human resources. The inferential statistical tests indicate that the variables of SAKIP guidelines, organizational culture, Government Internal Supervisory Officials, and the quality of human resources have a considerable influence on system implementation. These findings are supported by [14–16,18] regarding public determinants that influence the implementation of the Government Agency Performance Accountability System (SAKIP). The results of the model fit test (blindfolding) in inferential statistics show that the research model used in this research in the use of human resource concepts can basically be used for similar research related to the deployment of information systems in the public sector.

5. Conclusion

According to the findings of the analysis and interpretation between inferential statistics, theoretical studies, and empirical studies, it is concluded that there are determinant factors in the implementation of SAKIP, which can be summarized as follows:

a. The SAKIP guidelines show a positive and significant influence relationship with a "weak" influence value. The SAKIP guidelines explain that the two variables have a positive and unidirectional relationship, meaning that the better the SAKIP guidelines are implemented, the better the SAKIP implementation will be. The findings are an indication that the dimensions of the SAKIP guidelines can be used for the decision-making process and system guidelines in improving SAKIP achievements.
b. Organizational culture shows a positive and significant influence relationship with a "medium" influence value. These findings explain that the two variables have a positive and unidirectional relationship, indicating that a better organizational culture in an organization will bring good results in the implementation of SAKIP. The findings are an indication that cultural changes influence system implementation.
c. Government Internal Supervisory Officials show a positive and significant influence with a "strong" influence value. These findings explain that the two variables have a positive and unidirectional relationship, indicating that a better Government's Internal Supervisory Officials lead to better outcomes in the implementation of SAKIP. These results are an

indication that in the Internal Government Supervisory Officials dimension, external factors provide consideration for organizations in implementing the system.

d. The quality of human resources does not show a positive and significant influence, indicating a "very weak" influence value. These findings explain that the two variables do not have a positive and unidirectional relationship with the Malang City Regional Development Planning Agency, meaning that the quality of human resources does not influence the good implementation of SAKIP in the Malang City Development Planning Agency. These results are an indication that in the human resource dimension, users can only implement the system as something delegated without being able to change it.

e. Simultaneously, SAKIP guidelines, organizational culture, Government Internal Supervisory Officials, and quality of human resources have a significant relationship in influencing SAKIP implementation. This proves that simultaneously, the variables. SAKIP guidelines, organizational culture, Government Internal Supervisory Officials, and quality of human resources influence the implementation of SAKIP. These findings explain that the four independent variables have a positive and unidirectional relationship, meaning that the better the SAKIP guidelines, organizational culture, Government Internal Supervisory Officials, and quality of human resources, the better the implementation of SAKIP will produce good results. These findings are an indication that there are determinant factors in the implementation of SAKIP to obtain good SAKIP achievements.

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