THE FACTORS WHICH INFLUENCE THE EFFECTIVENESS OF SAKIP IMPLEMENTATION WITH WORK CULTURE AS MODERATING VARIABLE IN THE TEBING TINGGI MUNICIPAL GOVERNMENT

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Abstract: The objective of the research was to analyse and examine the influence of SAKIP guidelines, regional government’s commitment, central government’s support, and strategic planning on the effectiveness of SAKIP implementation with work culture as moderating variable in the Tebing Tinggi Municipal Government. The research used comparative causal method. The population was the government employees who did organizing and reporting program in 31 SKPD (Regional Work Unit) in the Tebing Tinggi Municipal Government, and all of them were used as the samples, taken by using census sampling technique. Primary data were gathered by distributing 62 questionnaires to the SKPD Secretaries and the Heads of Sub-Departments of Planning and Finance in each SKPD, and 60 questionnaires were returned. The data were processed by using Structural Equation Modeling (SEM). The result of the first hypothesis showed that SAKIP guidelines, regional government’s commitment, central government’s support, strategic planning, and work culture had positive and significant influence on the effectiveness of SAKIP implementation. The result of the hypothetical test on moderation effect showed that work culture could moderate the correlation between SAKIP guidelines and the effectiveness of SAKIP implementation and could moderate the correlation between regional government’s commitment and the effectiveness of SAKIP implementation. On the other hand, it could not moderate the correlation between, central government’s support and the effectiveness of SAKIP implementation and could not moderate the correlation between strategic planning and the effectiveness of SAKIP implementation.

Keywords: SAKIP Guidelines, Regional Government’s Commitment, Central Government’s Support, Strategic Planning, Work Culture, Effectiveness of SAKIP Implementation.

PRELIMINARY

The demand for improved performance accountability from the public sector in this case government agencies had increased since the 1998 political reforms. In responding to the public demand for improved performance accountability, the government created legislation, policies and acts in improving the accountability of government agencies’ performance. Peraturan Presiden Republik Indonesia Nomor 29 Tahun 2014 Tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah is one of the laws and regulations that are intended to improve performance accountability and good governance.

Halachmi (2016) stated the latest reasons related to the review of performance measurement systems are:
(1) The need to review deeper into resource allocations caused by the failure of many governments to generate new income or additional revenues;
(2) The public’s demand for tax-usage information as a result of various corruption or inefficiency scandals and;
(3) The desire of legislators to increase their credibility after failure in providing solutions to social issues.

The implications of the above review are two important things: encouragement to generate better accountability, and campaigns / movements to improve performance or productivity.

As a form of performance measurement system in government agencies, SAKIP is very important because it aims to encourage the creation of accountability performance of
government agencies as one of the prerequisites for the creation of a good and reliable government. The objective of SAKIP is to improve the accountability of government agencies, improve the credibility of government agencies and trusts, to describe the success or failure of agencies, to encourage government agencies to perform their main tasks and functions transparently and in accordance with legislation, and to make government agencies work efficiently, effectively and responsive to community and environmental aspirations.

Sofyani and Akbar (2013) found that organizational factors and individual characteristic factors were positively and significantly related to the implementation of performance measurement systems. Similarly, Cavalluzzo and Ittner (2004) found that organizational factors, such as: top management commitment, decision-making and training authority had a positive and significant impact on performance measurement systems.

A study conducted by Nusantoro (2009) found that the Guidelines for LAKIP, Local Government Commitment and Central Government Support significantly influence the Effectiveness of SAKIP Application in Tasikmalaya Regency. This is in line with Nababan's (2016) study that found SAKIP guidelines, local government commitment and central government support affecting the effectiveness of SAKIP implementation in Serdang Bedagai Regency, and the work culture could moderate the correlation between SAKIP guidelines, local government commitment and central government support with effectiveness of SAKIP implementation in Serdang Bedagai Regency. Different finding came from Nurdin (2015) which stated that the level of dependency with the central government negatively affect the performance accountability.

Supangkat (2002) found that the work culture, communication, and strategic planning have a positive correlation to the implementation of performance accountability policies of government agencies. PAN and RB Regulation No. 39 of 2012 on Guidelines for the Development of Work Culture emphasizes the work culture as the attitude and behavior of individuals and groups that are believed to be true that has become the nature and habits in performing daily tasks. Affirmed in the PAN and RB Candy that strong work culture produces good performance.

II. THE LITERATURE AND DEVELOPMENT OF HYPOTHESES

Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP)

Renyowijoyo (2010) explained public accountability as an obligation of the agent to provide accountability, presenting, reporting and disclosing all activities that are his responsibility to the principal having the right and authority to ask such accountability. Accountability is a broader concept of stewardship which refers only to the management of an economic activity and efficiently without the burden of reporting, whereas accountability refers to an accountability by a steward to the assignor.

The Government Agency’s Performance Accountability System (SAKIP) according to Peraturan Presiden Nomor 29 Tahun 2014 Tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah is a systematic set of activities, tools and procedures designed for the purpose of establishing and measuring, collecting data, classifying, summarizing and reporting performance at government agencies, in the framework of accountability and performance improvement of government agencies.

SAKIP Guidelines

Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi (Permen PAN dan RB) Nomor 12 Tahun 2015 about Evaluation Guidance on Implementation of Performance Accountability System of Government Agencies states that the guidelines will provide general guidance in the evaluation of the implementation of SAKIP. The guidelines in this case are legislation that will guide and guide the conduct of SAKIP.
Local Government Commitment

A review of literature conducted by Gowon and Kusumastuti (2015) on factors influencing the implementation of performance measurement system found the most commonly used factors such as leadership support and commitment, quality of performance measurement design, organizational culture, strategy / expectations of communication, style / leadership skills.

The form of commitment of local government in implementing performance accountability is commitment of leadership in implementation of SAKIP, review of performance accountability implementation, giving adequate training for apparatus to improve performance accountability and involving various parties in implementing performance accountability of government agencies (Nusantoro, 2009).

Central Government Support

The Keathley and Aken literature review (2013) found that leadership support and commitment were the most influential factors on performance measurement systems. The research conducted by Sunarno (2009) found that central government support has a significant effect on the effectiveness of SAKIP implementation in Tasikmalaya Regency Government.

Strategic Planning

Gilmour and Lewis in Owino (2013) stated that government use strategic planning and performance measurement systems as a way of improving performance. Supangkat (2002) found a positive relationship between strategic planning and the implementation of AKIP policy, in line with Owino (2013) stated that there is a positive relationship between strategic planning and performance measurement.

Work Culture

Sutrisno (2015) asserted that a strong and positive culture supports the achievement of corporate success, on the contrary negative values (lazy culture, lost culture, slow working culture and especially culture of corruption) will result in destruction of organizational goals. Supangkat (2002) found that work culture has a positive correlation with the implementation of government agency accountability policy. Similarly, Syachbrani (2014) found that organizational culture has a positive effect on the development of performance measurement systems.

Overview To The Past Researches

Supangkat (2002) examined the Analysis of AKIP Policy Implementation of The Secretary of Central Java. The results of his research showed that the work culture, communication and strategic planning had a positive effect on the implementation of performance accountability policy of government agencies.

Nusantoro (2009) conducted a study on the Analysis of the implementation of AKIP Policy of Central Java Secretary. His research found that LAKIP guidelines, local government commitment and central government support have a positive and significant impact on the effectiveness of SAKIP implementation.

Nababan (2016) examined the Analysis of Factors Affecting the Effectiveness of The Application of Performance Accountability System of Government Agencies in Serdang Bedagai Regency with Working Culture as Moderating Variable which found: (1) SAKIP guidelines, local government commitment, and central government support simultaneously and partially had a positive and significant effect on the effectiveness of SAKIP implementation in Serdang Bedagai Regency and (2) Work culture as moderating variable could moderate the relationship between SAKIP guidelines, local government commitment,
and central government support with effectiveness of SAKIP implementation in Serdang Bedagai Regency.

Conceptual Framework

Conceptual framework of this research can be described as follows:

![Conceptual Framework Diagram]

Research Hypotheses

1. SAKIP Guidelines affects the effectiveness of SAKIP implementation at Tebing Tinggi Municipal Government.
2. Local government commitment affects the effectiveness of SAKIP implementation at Tebing Tinggi Municipal Government.
3. Central government support affects the effectiveness of SAKIP implementation at Tebing Tinggi Municipal Government.
4. Strategic planning affects the effectiveness of SAKIP implementation at Tebing Tinggi Municipal Government.
5. Work culture affects the effectiveness of SAKIP implementation at Tebing Tinggi Municipal Government.
6. The work culture can moderate the relationship between the SAKIP Guidelines and the effectiveness of SAKIP implementation on the High Town Government of Tebing.
7. The work culture can moderate the relationship between local government commitment and the effectiveness of SAKIP implementation at Tebing Tinggi Municipal Government.
8. The work culture can moderate the relationship between central government support and the effectiveness of the implementation of SAKIP in the Tebing Tinggi Municipal Government.
9. The work culture can moderate the relationship between strategic planning and the effectiveness of the implementation of SAKIP at the City Government of Tebing Tinggi

III. METHODOLOGY

Types of research

The type of research is comparative causal, as it aims to investigate possible causal relationships, rediscover facts that may be the cause through certain data (Supriana, 2016).

Location and Time

This research was conducted in Tebing Tinggi Municipal Government. The study was conducted from January to June 2017.
Population and Sample
The population in this study is all civil servants who handle the making of reports of 31 SKPD existing in Tebing Tinggi Municipal Government. From each SKPD there are 2 civil servant positions that handle the making of reports namely: Secretary and Head Sub Division of Planning and Finance, so the population in this study amounted to 62 respondents.

Method of Data Collecting
The data used in this study is the primary data in the form of questionnaires / list of questions that will be given to the respondents. Questionnaires will be given directly to the respondent and awaited for 14 (fourteen) days.

Operational Definition and Variable Measurement Method

<table>
<thead>
<tr>
<th>Research Variable</th>
<th>Definition of Operational</th>
<th>Measurement scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effectiveness of the Implementation of SAKIP (Y)</td>
<td>Demonstrates the benefits or usefulness of the application of SAKIP to the Interval government agency</td>
<td>Interval</td>
</tr>
<tr>
<td>SAKIP Guidelines (X1)</td>
<td>Direction and instructions on how SAKIP is implemented on SKPD</td>
<td>Interval</td>
</tr>
<tr>
<td>Local Government Commitment (X2)</td>
<td>Form of seriousness of local government in the implementation of SAKIP</td>
<td>Interval</td>
</tr>
<tr>
<td>Central Government Support (X3)</td>
<td>Demonstrate a positive attitude of the central government towards the implementation of SAKIP</td>
<td>Interval</td>
</tr>
<tr>
<td>Strategic Planning (Renstra) (X4)</td>
<td>Strategic planning means the role of strategic planning that contains the organization's image, targets and objectives to be achieved</td>
<td>Interval</td>
</tr>
<tr>
<td>Working Culture (Z)</td>
<td>Variables that demonstrate work attitudes / habits that support the application of SAKIP</td>
<td>Interval</td>
</tr>
</tbody>
</table>

Source: Nusantoro (2009), Supangkat (2002), and Permenpan RB (2012)

Methods and Techniques of Data Analysis
Data analysis technique used in this research is SEM (Structural Equation Modeling) technique based on PLS variance. This SEM test uses the SmartPLS application.

IV. RESULTS AND DISCUSSION

Validity Test of Reflective Indicators

<table>
<thead>
<tr>
<th>Variabel</th>
<th>AVE</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>SAKIP Guidelines (X1)</td>
<td>0.805</td>
<td>Valid</td>
</tr>
<tr>
<td>Local Government Commitment (X2)</td>
<td>0.826</td>
<td>Valid</td>
</tr>
<tr>
<td>Central Government Support (X3)</td>
<td>0.97</td>
<td>Valid</td>
</tr>
<tr>
<td>Strategic Planning (X4)</td>
<td>0.82</td>
<td>Valid</td>
</tr>
<tr>
<td>Work Culture (Z)</td>
<td>0.82</td>
<td>Valid</td>
</tr>
<tr>
<td>Effectiveness of SAKIP Implementation (Y)</td>
<td>0.57</td>
<td>Valid</td>
</tr>
<tr>
<td>Job Culture * Central Government Support</td>
<td>0.787</td>
<td>Valid</td>
</tr>
</tbody>
</table>
Based on the table above can be seen that all AVE indicators for each construct already meet the convergent validity, because all AVE values of each construct already meet the criteria above 0.50.

**Reliability Test of Reflective Indicator**

<table>
<thead>
<tr>
<th>Variabel</th>
<th>Composite Reliability</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>SAKIP Guidelines (X1)</td>
<td>0.954</td>
<td>Reliabel</td>
</tr>
<tr>
<td>Local Government Commitment (X2)</td>
<td>0.95</td>
<td>Reliabel</td>
</tr>
<tr>
<td>Central Government Support (X3)</td>
<td>0.99</td>
<td>Reliabel</td>
</tr>
<tr>
<td>Strategic Planning (X4)</td>
<td>0.948</td>
<td>Reliabel</td>
</tr>
<tr>
<td>Work Culture (Z)</td>
<td>0.948</td>
<td>Reliabel</td>
</tr>
<tr>
<td>Effectiveness of SAKIP Implementation (Y)</td>
<td>0.888</td>
<td>Reliabel</td>
</tr>
<tr>
<td>Work Culture * SAKIP Guidelines</td>
<td>0.991</td>
<td>Reliabel</td>
</tr>
<tr>
<td>Working Culture * Local Government Commitment</td>
<td>0.988</td>
<td>Reliabel</td>
</tr>
<tr>
<td>Work Culture * Central Government Support</td>
<td>0.978</td>
<td>Reliabel</td>
</tr>
<tr>
<td>Working Culture * Strategic Planning</td>
<td>0.975</td>
<td>Reliabel</td>
</tr>
</tbody>
</table>

Based on the above table it can be seen that the value of the composite reliability of each construct is above 0.60. So, it can be concluded that each construct already has good reliability.

**Hypotheses Test Results**

The hypotheses is accepted (supported) if the t-statistics value is higher than the t-table value of 1.96 at 5% of significance (two tailed) (Abdillah and Jogiyanto, 2015).

<table>
<thead>
<tr>
<th>Variabel</th>
<th>t Statistics without moderation effect</th>
<th>t Statistics with moderation effect</th>
<th>Ket.</th>
</tr>
</thead>
<tbody>
<tr>
<td>SAKIP Guidelines (X1) → Effectiveness of SAKIP Application (Y)</td>
<td>2,016</td>
<td>4,309</td>
<td>Hypotheses accepted</td>
</tr>
<tr>
<td>Local Government Commitment (X2) → Effectiveness of SAKIP Application (Y)</td>
<td>2,306</td>
<td>3,414</td>
<td>Hypotheses accepted</td>
</tr>
<tr>
<td>Central Government Support (X3) → Effectiveness of SAKIP Application (Y)</td>
<td>2,055</td>
<td>3,244</td>
<td>Hypotheses accepted</td>
</tr>
<tr>
<td>Strategic Planning (X4) → Effectiveness of SAKIP Application (Y)</td>
<td>2,123</td>
<td>2,739</td>
<td>Hypotheses accepted</td>
</tr>
<tr>
<td>Work Culture (Z) → Effectiveness of SAKIP Application (Y)</td>
<td>2,468</td>
<td>4,779</td>
<td>Hypotheses accepted</td>
</tr>
<tr>
<td>Working Culture * SAKIP Guidelines $\rightarrow$ Effectiveness of SAKIP Application (Y)</td>
<td>-</td>
<td>2,100</td>
<td>Hypotheses accepted</td>
</tr>
<tr>
<td>Working Culture * Local Government Commitment $\rightarrow$ Effectiveness of SAKIP Application (Y)</td>
<td>-</td>
<td>2,093</td>
<td>Hypotheses accepted</td>
</tr>
<tr>
<td>Working Culture * Central Government Support $\rightarrow$ Effectiveness of SAKIP Application (Y))</td>
<td>-</td>
<td>0,419</td>
<td>Hypotheses Rejected</td>
</tr>
<tr>
<td>Working Culture * Strategic Planning $\rightarrow$ The Effectiveness of SAKIP (Y) Application</td>
<td>-</td>
<td>0,003</td>
<td>Hypotheses Rejected</td>
</tr>
</tbody>
</table>

V. CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the results of data analysis research, it can be concluded as follows:
1. SAKIP Guidelines have a significant positive effect on the effectiveness of SAKIP implementation at Tebing Tinggi Municipal Government.
2. The commitment of local government has a significant positive effect on the effectiveness of SAKIP implementation at Tebing Tinggi Municipal Government.
3. Central government support has a significant positive effect on the effectiveness of SAKIP implementation at Tebing Tinggi Municipal Government.
4. Strategic planning has a significant positive effect on the effectiveness of SAKIP implementation at Tebing Tinggi Municipal Government.
5. Work culture has a significant positive effect on the effectiveness of SAKIP implementation at Tebing Tinggi Municipal Government.
6. The work culture can moderate the relationship between the SAKIP Guidelines and the effectiveness of SAKIP application to the Tebing Tinggi Municipal Government.
7. The work culture can moderate the relationship between local government commitment and the effectiveness of SAKIP implementation at Tebing Tinggi Municipal Government.
8. The working culture can not moderate the relationship between central government support and the effectiveness of SAKIP implementation at Tebing Tinggi Municipal Government.
9. The working culture can not moderate the relationship between strategic planning and the effectiveness of SAKIP implementation at the City Government of Tebing Tinggi

Suggestion

Based on the limitations on the research presented, the researcher hopes this research can be useful as input material. Some suggestions from researchers are as follows:
1. The next researcher is expected to use primary data, can add secondary data, increase the number of variables and enlarge the number of respondents research.
2. For Tebing Tinggi Municipal Government to pay attention to several things such as consistency in effective implementation of SAKIP through commitment to the implementation of SAKIP, following guidelines, maintaining positive work culture, and maintaining support from central government. It is also important to foster understanding that accountability is not solely the responsibility of budget management. Government performance accountability is expected to provide optimal benefits for the public through programs and activities that are truly in line with public needs.
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