



ANTECEDENTS AND CONSEQUENCES OF PSYCHOLOGICAL EMPOWERMENT AND ROLE CLARITY AS AN INTERVENING VARIABLE

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Abstract

Purpose: This study aims to examine the effect of decentralization in decision making, psychological empowerment, and clarity of role in the implementation of the Regional Financial Information System (SIKD).

Methodology: The sampling technique in this study is by using the Convenience Sampling technique.

Results: The results of hypothesis testing show that there are six supported hypotheses and two rejected hypotheses.

Implications: The implementation of the Regional Financial Information System (SIKD) and the consequences of implementing SIKD on performance by mediating dysfunctional behavior in the Regional Work Unit (SKPD) implementers in Lampung Province.

Keywords: *Decentralization Decision Making, Psychological Empowerment, Role Clarity, SIKD Implementation, Dysfunctional Behavior, Performance.*

INTRODUCTION

As the implementation of Law No. 33 Year 2004 about Financial Balance between Central Government and Regional Government instructs the presence of Regional Financial Information System (SIKD) to promote the national of fiscal policy formulation and to enhance transparency and accountability of decentral implementation, where the behavior of this system would be lack of interest during the implementation. Moreover, there are still few studies done by focusing on behavioral factors during the new system implementation and the system impact toward exhilaration and achievement. ([Cavallozo and Ittner, 2004](#)).

This study examines behavioral factors such as psychological empowerment and role clarity. These behavioral factors have been studied previously by [Hall \(2004\)](#) measuring the effect of the performance measurement system by using variables of psychological empowerment and role clarity as to the variables that affect performance. The logic of thinking is based on the theory that will underlie this study, which is: Technology Acceptance Model (TAM). Technology integration theory is a theory that analyzes and understands the factors that affect the acceptance of technology use. TAM describes that there are two factors that dominantly affect technology integration. The first factor is the perception of the user toward technology advantage. Meanwhile, the second factor simplifies using users toward technology perception. Both these elements affect willingness to use technology (usefulness). The willingness to use technology then will affect real technology use.

This study tries to examine the factor of dysfunctional behavior as a result of the implementation of a system and its effects on performance. Moreover, whether or not the factor of dysfunctional behavior plays a role as a variable that mediates between the implementation of SIKD and performance.

Problem Formulation

According to the background of the study, specifically, the questions of this study are the following:

1. Does decision-making decentralization affect the psychological empowerment of regional government officials officers?
2. Does decision-making decentralization affect the implementation of the Regional Financial Information System (SIKD)?
3. Is the effect of decision making decentralization on the acceptance of SIKD implementation mediated by the psychological empowerment of regional government official officers?
4. Does decision-making decentralization affect role clarity of regional government official officers?
5. Is the effect of decision making decentralization on the acceptance of SIKD implementation mediated by role clarity of regional government official officers?

6. Does the acceptance of SIKD implementation affect the dysfunctional behavior of regional government official officers?
7. Does the acceptance of SIKD implementation affect the performance of regional government official officers?
8. Is the effect of SIKD implementation on the operational performance of official officers mediated by dysfunctional regional government official officers?

Specific Purpose

Specifically, this study is to drive all factors which are the following: **First**, since the stipulation of the Law of Republic of Indonesia No. 33 Year 2004 about Financial Balance between Central Government and Regional Government and Kepmendagri (The Decree of the Ministry of Home Affairs No. 29 Year 2002 about the practice of a new authority structure model and new accounting information system design in Indonesia, **Second**, there are still few studies on the implementation of a new accounting system in non-profit organizations. **Third**, there are still few studies focusing on all the factors affecting the approval of the novelty system and the performance effects ([Abernethy and Jan Bouwens, 2005](#)).

This study is also aimed to re-inspect if using different theories and variables with the same sample and location will produce the same result of study so that it strengthens the existing theory ([Abernethy and Guthrie, 1994](#); [Chong and Kar, 1997](#)). In addition, this study will discuss the factors affecting the approval of Regional Financial Information System practice and if the implementation of the Regional Financial Information System increases the performance of official operators by grabbing examples of the study objects of the employees of government region in Lampung Province.

THEORETICAL REVIEW AND HYPOTHESIS

Theory Of Planned Behaviour

The Theory of planned behavior – TPB is discussing the development of the theory of reasoned action - TRA ([Ajzen and Fishbein, 1980](#)). [Ajzen \(1988\)](#) enclosed the concept that has not been in the Theory of Reasoned Action, which is believed as control of behavior. This construction was delivered to see the limitation which is owned by an individual to conduct particular behavior. In other words, being done or not done an intention and behavior is not only determined by only attitude and subjective norm but also individual perception toward control is done from the belief toward the control (control beliefs) ([Ajzen, 2008](#)).

Theory of Technology Acceptance Model (TAM).

Technology Acceptance Model (TAM), was initially introduced by Davis in 1989. TAM is made especially for the adoption modeling of information system use. TAM describes that there are two factors that dominantly affect technology integration. The first factor is the perception of the user toward technology advantage. Meanwhile, the second factor is the perception of the user toward the technology that is easier to utilize. Both matters affect the willingness to use technology (usefulness). The willingness to use technology then will affect real technology use.

Decision Making Decentralization, Psychological Empowerment, and Implementation of Regional Financial Information System (SIKD)

Decentralization according to [Miah and Mia \(1996\)](#) is the extent to which higher managers allow their lower managers to make the decision independently. Decentralization is a management system that is contrary to centralization. If centralization is centralizing management, decentralization is then a division delegation. Psychological empowerment is a cognitive mechanism referring to the real motive of each individual ([Thomas and Velthouse, 1990](#)). Referring to the definition, if it is connected to the regional government, it is assumed that with the presence of decentralization, regional governments have a wide opportunity to adjust toward the existing changes. Psychological empowerment plays a role as an intervening variable that mediates decision making decentralization and SIKD implementation. With the presence of psychological empowerment, SIKD implementation is expected to be accepted by official officers of the regional government.

According to the theoretical review and a number of studies above, they can be the foundation to build hypotheses as to the following:

H₁: Decision-making decentralization affects an employee's psychological empowerment.

H₂: Decision-making decentralization affects the implementation of the Regional Financial Information System (SIKD).

H₃: The Effect of decision making decentralization on the acceptance of Regional Financial Information System implementation is mediated by employee's psychological empowerment.

Decision Making Decentralization, Role Clarity, and Implementation of Regional Financial Accounting System (SIKD)

[Sawyer \(1992\)](#) defined role clarity with two aspects, which are:

There are two features of role clarity; The objective of this clarity in order to see the goal object results which are defined as a clear and good process of each individual in order to believe how to implement their work's achievements.

The objective of this Clarity refers to the final goal where the goal of the job is explained with a study and is defined well, while process clarity is individual belief toward the result of performance ([Sawyer, 1992](#)). Role clarity also refers to personnel's perception on hoping as well as behavior related to their role ([Kahn et al, 1964 dalam Hall, 2004](#)).

In this study, the presence of decision-making decentralization can really affect the information that is not centralized. With the presence of decentralization, official officers of the regional government have the authority in reconstructing and reassigning a new SIKD in exchange for the old SIKD (MAKUDA) according to the condition of each region. Role clarity plays as an intervening variable that mediates the relation between decision making decentralization and the acceptance of SIKD implementation. Decision making decentralization can directly affect SIKD implementation, but also can indirectly affect which is through the variable of role clarity first, then to SIKD implementation. Logically, the higher level of role clarity of employees will affect the acceptance of SIKD implementation more. In this matter, the hypotheses are developed as the following:

H₄: Decision-making decentralization affects employee's role clarity.

H₅: The effect of decision making decentralization on the acceptance of Regional Financial Information System implementation is mediated by employee's role clarity.

Implementation of SIKD, Dysfunctional Behavior, Employee's Performance

In this study, the writer studied the effect of Regional Financial Information System implementation on the performance of regional government official officers. Based on Article 14 Chapter III about the organization of Regional Financial Information System states that SIKD is organized to support Regional Government in budgeting, budget execution, and financial reporting of the region. The presence of SIKD implementation is expected able to increase the performance of regional government officers. SIKD implementation promotes organizational objectivity that will reduce the development of dysfunctional practices. When conducting dysfunctional practice by breaking formal organization regulations, it is considered that the system is a controlling instrument in manager, which creates accuracy and speed in conducting an action by administration management to hold dysfunctional practice at that level (Soobaroyen, 2006). Dysfunctional practice refers to that matter so that the hypotheses are proposed as the following:

H₆: Implementation of the Regional Financial Information System affects dysfunctional behavior.

H₇: The acceptance of the Regional Financial Information System affects the performance of regional government official officers.

Implementation of SIKD can also affect indirectly through the variable of dysfunctional behavior first, then to employee's performance. Logically, the smaller development of dysfunctional practice will affect performance more positively. In this matter, the developed hypothesis is as the following:

H₈: The effect of Regional Financial Information System implementation on employee's operational performance is mediated by dysfunctional behavior.

RESEARCH METHODOLOGY

Type and Source of Data

The type of data in this study is primary data. Primary data are sourced from the answers of respondents on a number of questions about decision making decentralization, willingness, adaptation, and system design as well as system enforcement and its effect on contentment and achievement.

Population and Sampling Technique

The population of this research is the officials of regional governments in Lampung Province. Sub-population of study sample consists of regional government apparatus involved in design reconstruction and the use of Regional Financial Information System (SIKD) including regional secretary, head of agency, head of department, head of sub-department, head of division, head of sub-division, and head of section related to implementation and use of SIKD in Districts/Cities of Lampung Province. The sampling technique of this research is by using the Convenience Sampling technique where the population data of this sampling are easy to be obtained by the researcher. The population element chosen as the sample is unlimited, so the researcher has the freedom to choose the fastest and the cheapest sample. Questionnaire delivery is done directly?. The number of indicators in this study is at least 230 or 5 times the number of expected indicators. It has fulfilled

the criteria of SEM that is according to [Hair et.al \(1998\)](#) to analyze data by using SEM, it needs the sample size of between 100 to 200 samples.

Analysis Instrument

Tests of data quality are done including reliability test and validity test with Software SPSS version 19.0 (Statistical Product and Service Solution). The test is meant to reliability to quantify indicators from the variable in a questionnaire constructs. The Reliability is measured with Cronbach Alpha test. It is said reliable if the construct it gives the value of Cronbach Alpha ≥ 0.60 ([Nunnaly, 1967 in Ghozali 2006](#)). In this study, data analysis uses the SEM approach that is analyzed by using software AMOS 18.0.

ANALYSIS AND DISCUSSION

Descriptive Statistics

Questionnaire Delivering and Returning

The data are presented completely in Table 1 below:

Table 1: Description of Questionnaire Delivering and Returning

| Information | Number of Questionnaires |
|---|--------------------------------|
| - Distributed questionnaires | 350 questionnaires |
| - Received questionnaires (returned) | 157 questionnaires |
| - Questionnaires that are not returned | 193 questionnaires |
| - Failed questionnaires (incomplete), so they cannot be processed | 9 questionnaires |
| - Complete questionnaires | 148 questionnaires |
| - Response rate | $(157 / 350) * 100\% = 44.8\%$ |
| - Usable Response rate | $(148 / 350) * 100\% = 42.2\%$ |

Source: Processed data, 2018

General Description of Respondents

The feature of 148 respondents observed will be described in the form of the table so that it is easier to be understood. This general description of respondents is presented to see the profile and characteristics of study data and the existing relation between variables used in this study ([Hair, et.al,1998](#)).

Table 2: Respondent Profile

| INFORMATION | TOTAL (Persons) | Percentage (%) |
|-----------------------|-----------------|----------------|
| Gender | | |
| Male | 92 | 62.2% |
| Female | 56 | 37.8% |
| Education | | |
| D3 | 12 | 81% |
| S1 | 106 | 71.6% |
| S2 | 28 | 18.9% |
| S3 | 2 | 1.4% |
| Length of Work | | |
| Less than 3 years | 65 | 43.9% |
| More than 3 years | 83 | 56.1% |

Source: Processed data, 2018

Data Quality Test

Data quality tests include reliability tests and validity tests. The reliability test is done by using the Cronbach Alpha test

using SPSS. A construct is said reliable if it gives the value of Cronbach alpha > 0.60 (Nunnally, 1967 in Ghazali, 2005). The result of the data quality test shows that all variables are valid and reliable. The following is the summary of data quality test results that are shown on a table.

Table 3: Result of Reliability Test

| No | Variables | Value of Cronbach Alpha | Information |
|----|-----------------------------------|-------------------------|-------------|
| 1 | Decision Making Decentralization | 0.85 | Reliable |
| 2 | Psychological Empowerment | 0.81 | Reliable |
| 3 | Role Clarity | 0.84 | Reliable |
| 4 | Acceptance of SIKD Implementation | 0.73 | Reliable |
| 5 | Dysfunctional behavior | 0.80 | Reliable |
| 6 | Employee's Performance | 0.92 | Reliable |

Table 4: Result of Validity Test

| No | Variable | Correlation Range | Significance | Information |
|----|-----------------------------------|-------------------|--------------|-------------|
| 1 | Decision Making Decentralization | 0.756** - 0.826** | 0.01 | Valid |
| 2 | Psychological Empowerment | 0.738** - 0.791** | 0.01 | Valid |
| 3 | Role Clarity | 0.762** - 0.789** | 0.01 | Valid |
| 4 | Acceptance of SIKD Implementation | 0.792** - 0.819** | 0.01 | Valid |
| 5 | Dysfunctional behavior | 0.735** - 0.876** | 0.01 | Valid |
| 6 | Employee's Performance | 0.704** - 0.826** | 0.01 | Valid |

Hypothesis Test

Before conducting a hypothesis test, the data normality test is done. Based on the result of the normality test above, it can be seen that critical ratio (c.r.) multivariate is $1.327 < 2.58$ showing that variables in this study are distributed in normal multivariate. The next step is conducting a Measurement Model test with confirmatory analysis of each variable, and from the test, the CFA model shows a good model, so all variables are feasible for their hypotheses to be tested.

Full Model Structural Equation Model Analysis

After the model being analyzed through confirmatory factor analysis and viewed that each indicator can define a latent construct, the next step is conducting an analysis of the full model structural equation model.

In the testing of the full mode structural equation model done, there are two types of testing, which are model suitability and causal significance test through regression coefficient testing. The testing is by focusing on the confirmatory factor analysis process of each construct that has been modified (modified model), so a good model is formed.

Table 5: Goodness of Fit Indicates Full Model Structural Equation Model

| The goodness of fit index | Cut off Value | Model Result | Information |
|---------------------------|---------------|--------------|-------------|
| Chi-Square | | 323.26 | |
| Probabilitas | ≥ 0.05 | 0.000 | |
| CMIN/DF | ≤ 2.00 | 1.995 | Perfect fit |
| GFI | ≥ 0.90 | 0.830 | Marginal |
| AGFI | ≥ 0.90 | 0.780 | Marginal |
| TLI | ≥ 0.95 | 0.777 | Marginal |
| CFI | ≥ 0.90 | 0.810 | Marginal |
| RMSEA | ≤ 0.08 | 0.08 | Fit |

Source: Processed data, 2018

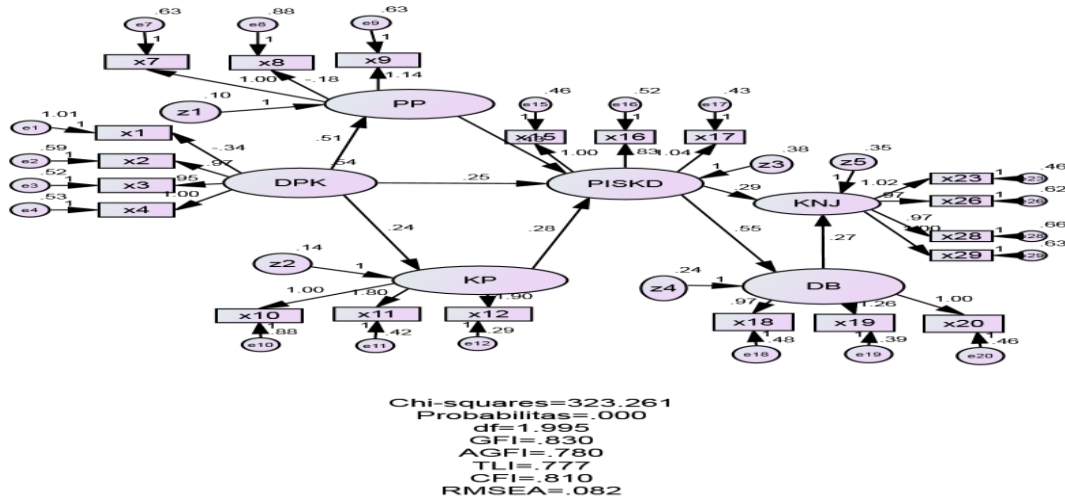


Figure 1: Full model structural equation model

Based on probability significance at 0.000, it shows that hypothesis zero stating that there is no difference between matrix and covariance of the sample with the covariance matrix of the population that is estimated cannot be rejected. Other indexes also show a good acceptance level, for $cmin/df$ shows the level of perfect fit as much as 1.995 and RMSEA in the value of fit as much as 0.08. Although some other criteria values are at marginal point, it can be accepted because the criteria of $cmin/df$ and RMSEA have been fulfilled, moreover, considering amos is really affected by model sensitivity and the number of samples, as well as the number of each indicator from variable model, have been in minimum threshold with 3 (three) indicators, the model can be continued for further analysis.

For examining the proposed hypotheses, it can be viewed from the Critical Ratio and probability in output regression weight below in table 6.

Table 6: Full Model Regression Weights

Regression Weights: (Group number 1 - Default model)

| | | | Estimate | S.E. | C.R. | P | Label |
|-------|------|-------|----------|------|-------|------|--------|
| PP | <--- | DPK | .512 | .121 | 4.245 | *** | par_12 |
| KP | <--- | DPK | .242 | .088 | 2.764 | .004 | par_13 |
| PISKD | <--- | KP | .283 | .219 | 1.290 | .197 | par_14 |
| PISKD | <--- | DPK | .246 | .263 | .937 | .349 | par_19 |
| PISKD | <--- | PP | .433 | .456 | .948 | .343 | par_20 |
| DB | <--- | PISKD | .546 | .108 | 5.060 | *** | par_15 |
| KNJ | <--- | PISKD | .287 | .158 | 1.816 | .069 | par_18 |
| KNJ | <--- | DB | .270 | .170 | 1.583 | .113 | par_21 |

Source: Processed data, 2018

Information:

- DPK : Decision Making Decentralization
- PP : Psychological Empowerment
- KP : Role Clarity
- PISIKD : Acceptance of Regional Financial Information System Implementation
- DB : Dysfunctional Behavior
- KNJ : Employee's Performance

DISCUSSION

Hypothesis 1

It indicates that higher decision making decentralization will cause high psychological empowerment. The test result on the estimation parameter (standardized regression weight) between decision making decentralization (DPK) toward psychological empowerment (PP) shows the presence of positive effect which is 0.121, with the critical ratio value (CR) of 4.245 and p-value***. ***CR value is more distant from a critical value of ± 1.96 with significant level ***(meaning significant) which is p below the significance level of 0.05. Thus, the first hypothesis is accepted.

Stating that an organization applying decentralization structure is far more flexible than the centralized one because it can give responses more quickly toward changing environments and needs. With decentralization, the officials of the regional government have power and authority in making the decision. In this condition, the officers are able to make the decision according to the local demands, and the workers immediately answer from the local transformation situation conduct actions that are able to motivate employees or each individual in the intrinsic motivation of each individual (Thomas and Althouse, 1990). This result also supports the previous studies done by Scott and Bruce(1994), Arbenethy and Jan Bouwens (2005).

Hypothesis 2

Hypothesis H2 states that decision making decentralization affects the acceptance of SIKD The outcome shows S.E value of 0.263 with critical value (CR) of 0.937 and p-value of 0.349.CR value is far below the critical value of ± 1.96 with a significance level of 0.937 (meaning not significant)which is p above the significance value of 0.05. Therefore, the second hypothesis cannot be taken in. The hypothesis is rejected, and it states that the decision making decentralization affects the acceptance of SIKD implementation

It is not in accordance with the study done by Arbenethy and JanBouwens (2005). However, the result of this study supports the study done by Susrani (2002) finding that decision making decentralization is not proven directly affecting the acceptance of Accounting System characteristic change. This difference is caused by the possibility that is caused by phenomena occurring in Indonesia, where applying decision making decentralization causes the change of regulations or laws that regulate system update. The change of guidelines in conducting SIKD causes puzzlement during implementation. Employees aim to blur of task, role, and goal in their performance related to the change of system, so it causes the difficulty of SIKD implementation acceptance.

Hypothesis 3

Hypothesis H3 states that declare that the effect of decision making decentralization on the acceptance of Regional Financial Information System implementation is mediated by the ability of the psychological empowerment of Regional Government official officers. The size of the indirect effect of decision making decentralization on the acceptance of SIKD implementation through psychological empowerment is 0.772. The positive sign means that psychological empowerment is proven mediating between decision making decentralization and acceptance of SIKD implementation. Therefore, hypothesis H3 stating that decision making decentralization and acceptance of Regional Financial Information System implementation is mediated by psychological empowerment is accepted.

Decision-making decentralization causes officers of regional government required to be able to adapt toward system implementation, adjust the condition of the employee with the applied system. Decision-making decentralization (DPK) affects the increase of employee's motivation by conducting employee's psychological empowerment (PP). Psychological empowerment is proven supporting the process of SIKD implementation acceptance because employees feel that the presence of SIKD implementation positively affects their psychological empowerment. This result also supports the study done by Arbenethy and Jan Bouwens (2005) identifying that decentralization has a positive effect on the adaptation, psychological of employees as well as causing sub-unit managers to be able to accept the implementation of MAS (Management Accounting System) effectively and efficiently. Adaptation plays as an intervening variable that mediates the relation between decision making decentralization and the acceptance of MAS implementation.

Hypothesis 4

Hypothesis H4 says that judgement of decentralization affects role clarity (KP). In this result, data processing shows a positive effect of 0.088, with a critical ratio value (CR) of 2.764 and a p-value of 0.006. CR value is far-distant above the critical value of ± 1.96 with a significance level of 0.006 (significant) which is p below the significance value of 0.05. Therefore, the second hypothesis can be accepted. It means that the hypothesis stating that decision making decentralization positively affects role clarity is accepted.

Decentralization also creates regional government officials recognized and focused more on local necessary. The authority is bestowed to apparatus of regional government (head of the department, head of the agency), they will be more responsible

for the performance of their departments. The presence of authority delegated to the apparatus of regional government put them to have the power to manage role rules, job clarity application, their employee's role according to the system they use. This result also supports the studies done by [Arbenethy and Jan Bouwens \(2005\)](#), [Primasari \(2006\)](#), [Jones, Peter and Daphne Comfort \(2018\)](#), [Sudjono, et.al \(2012\)](#).

Hypothesis 5

Hypothesis H5 states that the judgment effect of decentralization on the acceptance of Regional Financial Information System practicing is interceded by role clarity. The size of the indirect effect of the judgement of decentralization on the acceptance of SIKD implementation through role clarity is 0.834. The positive indication delivers that role clarity is proven to mediate between decision making decentralization and acceptance of SIKD implementation. Thus, hypothesis H5 stating that the judgment of decentralization and acceptance of the Regional Financial Information System is interceded by role clarity is accepted.

Leaders who support the implementation of the system by giving freedom to their employees who involve in designing a system are proven to be able to trigger role clarity of employees toward their job directly causing the acceptance of SIKD implementation. This result is in accordance with the theory of TAM (Technology Acceptance Model) stated by [Venkatesh and Davis \(2000\)](#) about attitude and behavior of individual in conducting activities based on the context of information technology use, if it is related to the officials of regional government, it can be viewed from the attitude of regional government employees that accepting the implementation of SIKD is the matter occurring as the result of role clarity of employees toward their job. Employees who know role clarity in their job can see the positive side and the advantage of SIKD so that they help the process of SIKD implementation acceptance. It also supports the theory stating that the presence of role clarity, job clarity in an organization affects the success of system implementation. The result of this study supports the study done by [Rahman \(2006\)](#) that role positively affects managerial performance related to technology.

Hypothesis 6

Hypothesis H6 states that the acceptance of SIKD implementation will cause advanced dysfunctional behavior. The test result toward the approximation parameter (standardized regression weight) between the acceptance of SIKD implementation toward dysfunctional behavior shows the presence of a positive impact of 0.108, with critical ratio value (CR) of 5.060, and p-value ***. CR value is distant above the critical value of ± 1.96 with significance level *** (meaning significant) which is p below the significance value of 0.05. Therefore, the sixth hypothesis can be accepted. Dysfunctional behavior refers to violation behavior. The implementation of SIKD in improving organizational objectivity that will reduce the development of dysfunctional practices. When conducting dysfunctional practices by breaking the formal organizational regulation, it is considered that the system is a controlling instrument in the manager that creates accuracy and speed in conducting an action by administration management to hold dysfunctional practices in that level ([Soobaroyen, 2006](#))

Hypothesis 7

The seventh hypothesis states that acceptance of SIKD implementation affects performance. The result of data processing shows indicates estimation parameter (standardized regression weight), It creates a positive effect of 0.158 with critical ratio value (CR) of 1.816 and a p-value of 0.069 (meaning on significant) which is p below the significance value of 0.05. Therefore, the seventh hypothesis is rejected.

In the environment of the regional government, the acceptance of SIKD implementation has not been proven increasing employee's performance. It can be viewed that, broadly speaking, the performance in SKPD (Regional Working Unit) in Cities/Districts of Lampung has not improved. The lateness of financial reporting still often happens, and the audit result shows that mostly the Financial Reports produced are still in adverse condition, or qualified. It reflects that the implementation of SIKD does not affect the increase in employee's performance. The result of this study is not in accordance with the studies done by [Arbenethy and Jan Bouwens \(2005\)](#). The difference is because the study object of the previous studies is done in the manufacturing and banking industries, where the working climate of manufacturing and banking companies is different from the government.

Hypothesis 8

The eighth hypothesis states that the effect of Regional Financial Information System Implementation on the operational performance of regional government official officers is mediated by the dysfunctional behavior of the apparatus of the regional government. The size of the indirect effect of SIKD implementation acceptance on employee's performance through dysfunctional behavior is proven mediating between acceptance of SKID implementation and employee's performance. Therefore, hypothesis H8 stating that the effect of the Regional Financial Information System on the operational performance of the employee is mediated by dysfunctional behavior is accepted.

Implementation of SIKD indirectly affects which is through the variable of dysfunctional behavior first, then to employee's performance. Logically, the smaller development of dysfunctional practice will affect performance more positively. Referring to the theory stated by Strauss and Syales, quoted by Handoko (1992) that job satisfaction and behavior are important matters for self-actualization. Employees who do not do dysfunctional behavior practice will support the success of performance. This result supports the studies done by [Soobaroyen \(2006\)](#).

CLOSING

CONCLUSION

Based on the data analysis results and hypothesis testings, the conclusions drawn are as the following:

1. Decision-making decentralization is proven affecting psychological empowerment. It is supported by the previous studies from [Scott and Bruce\(1994\)](#), [Arbenethy and Jan Bouwens \(2005\)](#) finding that decision making decentralization directly affect psychological empowerment.
2. Decision-making decentralization is proven not affecting the acceptance of SIKD implementation. It is not in accordance with the study done by [Arbenethy and JanBouwens \(2005\)](#). This deviation generated the possibility caused by the phenomena occurring in Indonesia, whereby applying decision making decentralization, it causes the change of regulation or law governing system up to date. The change of guidelines in the SIKD commission causes puzzlement during implementation. Employee aims to have the blur of task, role, also the goal in their performance related to system change, so it causes difficulty of SIKD implementation.
3. The result stating that the judgment of decentralization and the acceptance of Regional Financial Information System implementation that are proven being interceded by psychological empowerment is accepted. This result supports the study done by [Arbenethy and Jan Bouwens \(2005\)](#)
4. Decision-making decentralization is proven affecting role clarity. This result supports the studies done by [Arbenethy and Jan Bouwens \(2005\)](#), [Primasari \(2006\)](#), [Sudjono, et.al. \(2012\)](#).
5. The result stating that the judgment of decentralization and the acceptance of Regional Financial Information System implementation practicing are proven being mediated by role clarity is accepted. The result of this study supports the study done by [Rahman \(2006\)](#) that role clarity positively affects managerial performance related to technology.
6. The acceptance of SIKD implementation will cause a high of dysfunctional behavior. It supports the study done by [Soobaroyen \(2006\)](#)
7. The acceptance of SIKD implementation is proven not affecting performance. It reflects that SIKD implementation does not affect their crease in employee's performance. The result of this study is not in accordance with the studies done by [ArbenethyandJanBouwens \(2005\)](#). The difference is because the object in the previous studies is done in the manufacturing and banking industries, where the working climate of the manufacturing and banking industries is different from the government.
8. The rising effect between the implementation of the Regional Financial information system and employee's operational performance through dysfunctional behavior. This result of the study supports the studies done by [Soobaroyen \(2006\)](#).

SUGGESTION

Based on those limitations, some suggestions proposed for the next studies are as the following:

1. The next study can be done in a manufacturing company, where the characteristics of the object in government are different from the ones in manufacturing companies.
2. Instrument development is needed to be done, which is according to the condition and as well as the surroundings of the object that is researched.
3. The study about the effect of behavior on system innovation in government should refer to the previous journal from [Arbenethy and Jan Bouwens \(2005\)](#) and the previous studies related to system innovation and behavior.

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