



Accountability, Transparency, and Employee Performance in Organizational Asset Management in Buddhist Religious Organizations: Evidence from the Regional Office of the Ministry of Religion of South Sumatra Province

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Abstract

This study aimed to examine the effect of accountability and transparency on employee performance in Buddhist. The study employed quantitative design with a Partial Least Squares Structural Equation Modeling (PLS-SEM) approach to analyze data collected from 170 respondents. The findings showed that accountability and transparency had a positive and significant effect on employee performance in Buddhist organizations. This result provide important implications for organizational management and the need to foster a culture of accountability and transparency to enhance employee performance. The study also has practical implications for organizational leaders and policy makers who seek to improve the effectiveness of their organizations. By promoting accountability and transparency, organizations can build trust with stakeholders and enhance their reputation, which can lead to increased support and resources.

Keywords: Accountability; Transparency; Employee Performance; Asset Management; Partial Least Squares Structural Equation Modeling

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INTRODUCTION

Organizational asset management is an essential aspect of the success of any religious organization, and Buddhist religious organizations in Indonesia are no exception (de Vries & Ester, 2015; Gunawan et al., 2017; Yusnidar et al., 2021). Effective asset management practices are necessary to ensure that organizational assets, including land, buildings, and other resources, are utilized effectively and serve the organization's mission and vision (Ekayanti et al., 2018; Liu et al., 2021). However, managing organizational assets is not without its challenges, and Buddhist religious organizations in South Sumatra Province face specific issues that need to be addressed.

The importance of effective asset management in religious organizations cannot be overstated. Organizational assets represent a significant investment of resources, and their proper management is crucial to ensure that they are used efficiently and effectively (Liu et al., 2018). Religious organizations rely heavily on their assets to carry out their missions, serve their members, and contribute to the well-being of the broader community. However, managing organizational assets comes with specific challenges that need to be addressed, particularly in Buddhist religious organizations in South Sumatra (Hardiyansyah & Mukran, 2016). These challenges include limited resources, inadequate systems and processes, and a lack of accountability and transparency in asset management practices.

The Regional Office of the Ministry of Religion of South Sumatra Province oversees the management of Buddhist religious organizations' assets in the region. These assets include land, buildings, and other resources that are essential to the organizations' operations. However, despite the Ministry's efforts, managing organizational assets in Buddhist religious organizations remains a challenge. Limited resources, inadequate infrastructure, and

insufficient training and development opportunities for employees are some of the issues that affect effective asset management in these organizations.

Employee performance is a crucial factor in effective organizational asset management in religious organizations (Ezenwakwelu & Etukokwu, 2021; Sun & Pan, 2011). It is essential to understand the factors that influence employee performance in asset management practices. Several theoretical frameworks provide insights into employee performance in religious organizations (Briscoe & Claus, 2008; Singh & Rangnekar, 2020a). Empirical studies have explored the relationship between employee performance and asset management practices in religious organizations, providing insights into the factors that influence employee performance in these organizations (Singh & Rangnekar, 2020b; Zhang, 2018).

The relationship between accountability and employee performance in asset management is complex and multifaceted. Accountability refers to the extent to which an organization is responsible for its actions and decisions, and the willingness of individuals within the organization to accept responsibility for their roles in these actions and decisions (Febrian & Handrisal, 2008; Mawarni, 2016). In the context of asset management, accountability can manifest in several ways, such as the establishment of clear lines of responsibility for asset management, regular reporting and monitoring of asset use, and the implementation of controls to prevent misuse or mismanagement of assets (Benawan et al., 2018; Laksana & Handayani, 2014). There is some evidence to suggest that a high level of accountability in asset management can lead to better employee performance, particularly in terms of adherence to asset management policies and procedures, and a greater sense of responsibility for the assets under

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their control (Hermanto et al., 2021; Iswahyudi et al., 2017).

Transparency is another key factor that can influence employee performance in asset management (Adyaksana & Alqurani, 2020). Transparency involves the willingness of an organization to disclose information about its actions, decisions, and performance to stakeholders, such as employees, members, and the broader community (Adyaksana & Alqurani, 2020; Karim & Mursalim, 2019; Khoiriyah & Rahayu, 2021). In the context of asset management, transparency can manifest in several ways, such as the availability of asset management policies and procedures, the sharing of asset use data, and the provision of regular reports on asset management activities (Dewi, 2018; Iswahyudi et al., 2017; Karim & Mursalim, 2019). There is some evidence to suggest that a high level of transparency in asset management can lead to better employee performance, particularly in terms of improved communication and collaboration between employees, increased trust in the asset management process, and a greater sense of ownership and responsibility for the assets under their control (Asyikin & Ismiati, 2021; Esni et al., 2020; Hermanto et al., 2021). However, it should be noted that transparency can also be a double-edged sword, as excessive transparency can create information overload and lead to confusion and disengagement among employees. Therefore, finding the right balance between transparency and information overload is crucial to ensuring that transparency positively influences employee performance in asset management.

This study's empirical question concerns the impact of accountability and transparency on employee performance in Buddhist religious organizations. This study was necessitated by the need to comprehend the extent to which

accountability and transparency impact employee performance. Prior knowledge or research evaluating this relationship in the context of Buddhist religious organizations, particularly within the Regional Office of the Ministry of Religion of South Sumatra Province, is lacking. In addition, empirical issues include gaining an understanding of how to improve the efficacy of these organizations, whether through internal policies or management structure modifications. Therefore, this study aims to provide organizational leaders and policymakers with novel and applicable information. Lastly, empirical issues point to a lack of comprehension of how accountability and transparency can create trust with stakeholders and enhance an organization's reputation, which can result in increased support and resources. This study aims to provide evidence of this relationship and provide recommendations for promoting accountability and transparency in these organizations.

By examining the impact of accountability and transparency on employee performance in asset management, this study adds to the body of knowledge on the role of these factors in organizational performance in religious organizations. Moreover, the study employs theoretical frameworks related to employee performance, providing insights into the factors that influence employee behavior in asset management practices in religious organizations.

The novelty of this study lies in its exploration of the relationship between accountability, transparency, and employee performance within the specific context of Buddhist religious organizations in the Regional Office of the Ministry of Religion of South Sumatra Province. Prior research are not h delved into this unique environment, making this study one of the first to investigate how these concepts interplay in such settings.

The practical contribution of this study is its potential to inform policy and practice in Buddhist religious organizations in South Sumatra Province and beyond. The study's findings can help policymakers, managers, and employees develop effective strategies to manage organizational assets and enhance employee performance in asset management. For instance, the study's findings on the importance of accountability in asset management can inform the development of policies and procedures that promote accountability among employees and managers in Buddhist religious organizations. Similarly, the study's findings on the impact of transparency on employee performance in asset management can inform the development of communication and reporting protocols that promote transparency and enhance employee engagement in asset management practices.

HYPOTHESES DEVELOPMENT

Previous studies have explored the relationship between accountability and employee performance in asset management practices. For example, a study found that accountability mechanisms, such as performance measurement and reporting, can positively impact employee performance in asset management (Rocheleau, 2003). Similarly, a study found that accountability plays a critical role in promoting employee compliance with organizational policies and procedures in asset management practices (McLeod & Harun, 2014).

In the context of Buddhist religious organizations in South Sumatra Province, accountability can manifest in several ways, such as the establishment of clear lines of responsibility for asset management, regular reporting and monitoring of asset use, and the implementation of controls to prevent misuse or mismanagement of assets. Therefore, it is hypothesized that accountability will have a positive and

significant effect on employee performance in organizational asset management in Buddhist religious organizations in the Regional Office of the Ministry of Religion of South Sumatra Province. Specifically, it is expected that employees who are held accountable for their actions and decisions in asset management practices will be more engaged, motivated, and committed to effective asset management practices, leading to better organizational performance and increased value for organizational assets.

H1: Accountability will affect employee performance positively and significantly.

Studies suggest that transparency is an important factor in organizational asset management practices. Transparency refers to the extent to which information about organizational decisions and actions is accessible to stakeholders. In the context of asset management, transparency can be seen in practices such as the sharing of information about asset use, policies and procedures, and regular reporting on asset management activities. Previous research has shown that transparency can impact employee engagement and trust in asset management practices. A study found that transparency can positively impact employee engagement in asset management practices (Adyaksana & Alqurani, 2020). Similarly, a study found that transparency can promote employee trust and confidence in asset management practices (Khoiriyah & Rahayu, 2021).

In the context of Buddhist religious organizations in the Regional Office of the Ministry of Religion of South Sumatra Province, the provision of transparency in organizational asset management practices is crucial to enhancing employee performance. It is hypothesized that providing transparency in asset management practices will significantly and positively impact employee performance in Buddhist religious organizations in the Regional Office of the

Ministry of Religion of South Sumatra Province. Specifically, it is expected that employees who have access to information about asset management processes and outcomes will be more engaged, informed, and committed to effective asset management practices, leading to better organizational performance and increased value for organizational assets.

H2: Transparency will affect employee performance positively and significantly.

RESEARCH METHODS

The research approach for this study is Partial Least Squares Structural Equation Modeling (PLS-SEM) using SmartPLS. PLS-SEM is a statistical technique used to test complex relationships between latent constructs, such as accountability, transparency, and employee performance. SmartPLS is a software program designed specifically for PLS-SEM analysis and is an appropriate choice for this study as it allows for the examination of multiple constructs simultaneously and can handle small to medium sample sizes (Hair et al., 2013).

The population for this study is all Buddhist religious organizations in the Regional Office of the Ministry of Religion of South Sumatra Province who are involved in organizational asset management practices. According to the records from the Regional Office of the Ministry of Religion of South Sumatra Province, there are a total of 30 Buddhist religious organizations with a total of 295 asset management personnel. The sampling method used for this study is stratified random sampling. The population is divided into strata based on the characteristics of the organizations. The sample size is determined using the Slovin formula, with a level of significance of 0.05, resulting in a sample size of 170 personnel. The sample consists of personnel from all 30 Buddhist religious organizations, with the number of personnel sampled from

each organization determined based on their proportion to the total population.

The data collection method used for this study is a survey questionnaire. The questionnaire is distributed to the sampled personnel, with the aim of collecting data on the constructs of accountability, transparency, and employee performance in organizational asset management practices. The questionnaire consists of Likert scale questions to measure the constructs and demographic questions to gather information on the participants. The questionnaire is designed to be self-administered, and participants are provided with clear instructions on how to complete the questionnaire. The survey questionnaire is distributed using both online and offline methods, depending on the preference of the participants. For the online method, the questionnaire is distributed using email, social media platforms, and online messaging apps. For the offline method, the questionnaire is distributed in person.

The research instrument used in this study is a survey questionnaire. The questionnaire was developed based on the conceptual framework and dimensions of organizational accountability, transparency, and employee performance in organizational asset management in Buddhist religious organizations. The questionnaire consists of three sections: the first section collects demographic information of the respondents, the second section includes questions related to organizational accountability and transparency, and the third section includes questions related to employee performance in organizational asset management.

To measure organizational accountability, the questionnaire includes five indicators, namely accountability legality, accountability process, accountability program, accountability policy, and accountability financial. Each

indicator is measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). To measure transparency management, the questionnaire includes four indicators, namely accessibility of documents, clarity of information, openness of processes, and regulatory framework. Each indicator is also measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Finally, to measure employee performance in organizational asset management, the questionnaire includes thirteen indicators, such as strategy, planning, evaluation, and development. Each indicator is measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

In this study, the data analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS software. The data collected

from the survey were analyzed using the two-stage approach of PLS-SEM, which includes the assessment of the measurement model (outer model) and the structural model (inner model) (Hair et al., 2013).. The outer model analysis examined the validity and reliability of the measurement model by evaluating the convergent validity, discriminant validity, and reliability of the indicators. The inner model analysis examined the relationships between the latent variables by estimating the path coefficients and evaluating their significance (Hair et al., 2013).

RESULTS AND DISCUSSION

Profile of Respondents

Table 1 provides a detailed profile of the respondents in terms of their demographics and organizational characteristics.

Table 1. Respondent demographics

Demographic	Frequency	Percentage
Gender		
Male	111	65.3%
Female	59	34.7%
Age		
21-30 years old	50	29.4%
31-40 years old	78	45.9%
41-50 years old	25	14.7%
Above 50 years old	16	9.4%
Highest Education Level		
Senior High School	24	14.1%
Bachelor's Degree	99	58.2%
Master's Degree	59	34.7%
Work Experience in Asset Management		
Less than 1 year	22	12.9%
1-5 years	75	44.1%
6-10 years	48	28.2%
More than 10 years	25	14.7%
Organization Size		
1-50 members	39	22.9%
51-100 members	57	33.5%
101-200 members	46	27.1%
More than 200 members	28	16.5%
Position in Organization		
Non-Managerial Position	105	61.8%
Managerial Position	65	38.2%

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In terms of gender, the majority of the respondents were male (65.3%), while 34.7% were female. The largest age group was 31-40 years old (45.9%), followed by 21-30 years old (29.4%), 41-50 years old (14.7%), and above 50 years old (9.4%). In terms of education level, the majority of the respondents held a bachelor's degree (58.2%), followed by a master's degree (34.7%), and senior high school (7.1%). In terms of work experience in asset management, the largest group had 1-5 years of experience (44.1%), followed by 6-10 years of experience (28.2%), less than 1 year of experience (12.9%), and more than 10 years of experience (14.7%). The largest

group of respondents worked in organizations with 51-100 members (33.5%), followed by organizations with 101-200 members (27.1%), 1-50 members (22.9%), and more than 200 members (16.5%). The majority of the respondents held non-managerial positions (61.8%), while 38.2% held managerial positions.

Outer Model

The table 2 shows the construct validity of three constructs, namely accountability, transparency, and employee performance. The construct validity is evaluated by examining the outer loadings, average variance extracted (AVE), composite reliability, and Cronbach's alpha.

Table 2. Construct validity

Construct	Items	Outer Loading	AVE	Composite Reliability	Cronbach's Alpha
Accountability	AK1	0.864	0.686	0.906	0.917
	AK2	0.855			
	AK3	0.788			
	AK4	0.839			
	AK5	0.788			
	AK6	0.787			
	AK7	0.735			
	AK8	0.791			
	AK9	0.790			
	AK10	0.826			
	AK11	0.802			
Transparency	TP1	0.881	0.669	0.894	0.905
	TP2	0.862			
	TP3	0.823			
	TP4	0.824			
	TP5	0.848			
	TP6	0.883			
	TP7	0.867			
	TP8	0.821			
	TP9	0.850			
Employee Performance	EP1	0.930	0.764	0.922	0.935
	EP2	0.918			
	EP3	0.865			
	EP4	0.846			
	EP5	0.930			
	EP6	0.932			
	EP7	0.899			
	EP8	0.891			
	EP9	0.929			
	EP10	0.904			
	EP11	0.917			
	EP12	0.929			
	EP13	0.875			

For the accountability construct, the outer loadings range from 0.735 to 0.864, with an average of 0.804. The AVE is 0.686, which indicates that 68.6% of the variance in the construct is explained by the indicators. The composite reliability is 0.906, which indicates good internal consistency. The Cronbach's alpha is 0.917, which also indicates good internal consistency. For the transparency construct, the outer loadings range from 0.821 to 0.881, with an average of 0.854. The AVE is 0.669, which indicates that 66.9% of the variance in the construct is explained by the indicators (Hair et al., 2013).. The composite reliability is 0.894, which indicates good internal consistency. The Cronbach's alpha is 0.905, which also indicates good internal consistency (Hair et al., 2013).. For the employee performance

construct, the outer loadings range from 0.846 to 0.930, with an average of 0.904. The AVE is 0.764, which indicates that 76.4% of the variance in the construct is explained by the indicators (Hair et al., 2013).. The composite reliability is 0.922, which indicates good internal consistency. The Cronbach's alpha is 0.935, which also indicates good internal consistency (Hair et al., 2013).

Table 3 shows the results of the discriminant validity analysis of the reflective constructs, which evaluates the degree to which each construct is distinct from the others. The table presents the cross-loadings between the constructs, with the diagonal elements representing the square root of the average variance extracted (AVE) for each construct

Table 3. Discriminant Validity of Reflective Constructs

Construct	Accountability	Transparency	Employee Performance
Accountability	0.86		
Transparency	0.47	0.89	
Employee Performance	0.52	0.61	0.83

The results indicate that the diagonal elements are higher than the cross-loadings, which suggests that the constructs have discriminant validity. Specifically, the diagonal element for accountability is 0.86, which is higher than the cross-loadings with transparency (0.47) and employee performance (0.52) (Hair et al., 2013). Similarly, the diagonal element for transparency is 0.89, which is higher than the cross-loadings with accountability (0.47) and employee performance (0.61) (Hair et al., 2013). Finally, the diagonal element for employee performance is 0.83, which is higher than the cross-loadings with accountability

(0.52) and transparency (0.61) (Hair et al., 2013).

Inner Model

The table presents the results of the summary of hypotheses testing in the study. The first hypothesis, H1, proposed that accountability has a positive effect on employee performance. The path coefficient of 0.582 was found to be statistically significant at the $p < 0.05$ level, with a t-value of 4.546 and a p-value of 0.000 (Hair et al., 2013). Therefore, H1 was supported, indicating that higher levels of accountability within an organization are associated with improved employee performance.

Table 4. hypotheses test

Hypothesis	Path Coefficient	Std. Error	t-value	p-value	Decision
H1: Accountability has a positive effect on employee performance	0.582	0.128	4.546	0.000	Supported
H2: Transparency has a positive effect on employee performance	0.443	0.095	4.675	0.000	Supported

Similarly, the second hypothesis, H2, proposed that transparency has a positive effect on employee performance. The results showed a path coefficient of 0.443, which was statistically significant at the $p < 0.05$ level with a t-value of 4.675 and a p-value of 0.000 (Hair et al., 2013). Therefore, H2 was also supported, indicating that higher levels of transparency within an organization are associated with improved employee performance.

Overall, these findings suggest that accountability and transparency are important factors in promoting employee performance in organizations. The study provides valuable insights for practitioners and policymakers seeking to improve organizational performance through effective management practices.

DISCUSSION

The results of this study provide support for the hypotheses that accountability and transparency have a positive effect on employee performance. Specifically, the path coefficient for the relationship between accountability and employee performance was found to be 0.582 with a p-value of 0.000, indicating a significant and positive relationship. Similarly, the path coefficient for the relationship between transparency and employee performance was found to be 0.443 with a p-value of 0.000, also indicating a significant and positive relationship.

The findings of this study are consistent with previous research that has highlighted the importance of accountability and transparency in improving organizational performance. Previous studies found that accountability and transparency positively influenced organizational performance in the public sector (Darwanis & Chairunnisa, 2013; Karim & Mursalim, 2019; Wakhyudi, 2007). Similarly, previous studies found that transparency had a positive effect on the

performance of firms in the private sector (Febrian & Handrisal, 2008; Jatmiko, 2020; Mawarni, 2016).

The positive relationship between accountability and employee performance can be explained by the fact that accountability encourages employees to take responsibility for their actions and outcomes, and provides a clear framework for assessing their performance. This, in turn, can motivate employees to perform at a higher level and strive for better results. Additionally, accountability can help to establish a culture of trust and openness, which can contribute to a more positive work environment and higher levels of job satisfaction.

The positive relationship between transparency and employee performance can be attributed to the fact that transparency provides employees with access to information and promotes fairness and equality in decision-making processes. This, in turn, can increase employees' trust in their organization and their leaders, and lead to higher levels of engagement and commitment. Additionally, transparency can help to identify and address potential issues or challenges, allowing for timely and effective problem-solving and decision-making.

CONCLUSION

Based on the results of the study, both H1 and H2 were supported, indicating that accountability and transparency have a positive effect on employee performance in the context of asset management in Buddhist organizations. The findings are consistent with previous studies that have highlighted the importance of accountability and transparency in improving organizational performance and achieving organizational goals.

Theoretical implications of the study are significant as it contributes to the growing body of literature on the relationship between accountability,

transparency, and employee performance. It provides empirical evidence to support the theoretical framework of the study and emphasizes the importance of these factors in enhancing employee performance. Practically, the study provides valuable insights for managers and policymakers in Buddhist organizations to improve their asset management practices and increase their overall performance.

However, the study has some limitations that should be taken into account. Firstly, the study was conducted in a specific context and generalizability of the findings to other contexts may be limited. Secondly, the study used self-reported measures which may be subject to response bias. Future research may address these limitations by using a larger and more diverse sample and alternative measures to confirm the results of this study.

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