

Examining Factors Affecting the Accountability of the Performance of Regional Apparatus Organizations

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Abstract

The purpose of this study was to obtain empirical evidence of the influence of competence, leadership style, organizational culture, use of technology, and reporting systems on the performance accountability of government agencies in OPD Sumedang Regency. This research approach uses a scientific method which is a theoretical structure to form a hypothesis. It then uses facts or empirical data to test the theory to conclude or be conclusive. The data collection technique in this study used a questionnaire distributed directly to the OPD of the Sumedang Regency. The population in this study were all OPD Sumedang Regency, as many as 31 OPD. Sampling in this study using the purposive sampling technique. Respondents in this study were the head of financial administration and administrative staff. So, the total sample of this research is 31 x 2 apparatus = 62 OPD apparatus in Sumedang Regency. Data processing technique using SEM method based on Partial Least Square (PLS). The study results found that competence, leadership style, organizational culture, and technology had a positive and significant effect on the accountability of government agencies' performance at OPD Sumedang Regency. At the same time, the reporting system has a positive but not significant impact on the Performance Accountability of Government Agencies at OPD Sumedang Regency.

Keywords: Competence; Leadership Style; Organizational Culture; Technology Utilization; Reporting System; Accountability

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Introduction

Strengthening government management is an essential program in government reform that focuses on increasing accountability (Rahim et al., 2020). This government management strengthening system is the government agency performance accountability system (SAKIP).

Suppose the Local Government Work Units (SKPD) do not make and report the Government Agency Performance Accountability Report (LAKIP). How can the community assess the success of the government's performance? The community needs to know about the government's plans; therefore, all Regional Government Work Units (SKPD) must make and report Government Agencies Performance Accountability Reports (LAKIP) by statutory regulations.

The application of the SAKIP system is a self-assessment system in which the government carries out its functions as well as planners, managers, and supervisors. Putra Astika et al. (2015) explained that the planning process is the initial stage in the AKIP system. This stage begins with preparing a work plan for each agency. The next stage is managing activities by the projects that have been designed. This stage is also the stage of reporting AKIP in each agency to see how far an agency's performance has been. The last stage is a supervisory process in which supervisory agencies are tasked with supervising, checking, and providing feedback in the form of reports to superiors in each agency to what extent their performance has been achieved.

Disclosure of information and accountability are two things that become the following essential points. The government is expected to consistently provide information disclosure to the broader community so that the public can become supervisors who can provide input and advice to the government. The information submitted must also be accountable to support good governance (Syairozi et al., 2021). The Government Agency Performance Accountability Report (LAKIP) preparation is intended to show an agency's success in achieving its respective performance. To fulfill these objectives, it is necessary to regulate the principles in the preparation of LAKIP so that the LAKIP compiled is of high quality so that it can be reported and accounted for to stakeholders/stakeholders in the process of governance (Rio Pratama et al., 2019).

A quality AKIP report must meet the principles of good report preparation such as relevant, accurate, consistent and comparable, easy to trace, timely, understandable, and applicable laws and regulations.

Table 1. Performance Target

Information	2019	2020	2021
SAKIP Score	B	BB	BB
Budget Submission Rate	98	95	96
Development Index	65	75	85

Source: LAKIP Kabupaten Sumedang (2021)

Based on the LAKIP of the Sumedang Regency Regional Apparatus Organization (OPD), it appears that the value of SAKIP in the last three years, 2019-2021, is getting better. However, development has not been optimal, and there are still shortcomings; it appears that the application of SAKIP can motivate and guide the government bureaucracy to be more professional in planning performance. Performance measurement, performance evaluation, performance reporting, and performance achievement. (<https://sumedangkab.go.id>).

Agency theory arises because of the agent and the principal (Dierksmeier, 2020). The agent is contracted to perform specific tasks for the principal and has responsibility for the homework assigned by the principal. The principal must reward the agent for the services provided by the agent. The existence of differences in interests between the agent and the

principal causes agency conflicts. Principals and agents both want the maximum profit. Principals and agents are equally trying to avoid risk (Varian, 1990). Agency theory also says that agents are usually opportunistic and risk averse. The responsibility shown by the local government as the executive is not only in the form of presenting complete and fair financial reports but also on how they can open access for users of financial statements (stakeholders).

The local government as an agent will avoid the risk of distrust of stakeholders in their performance. As a form of responsibility for the authority that has been given, local governments must provide accountability reports to the community. So that the community can measure, monitor, and assess how local governments can manage data sources to improve the welfare of their people. Based on agency theory, must monitor financial management in local governments to ensure that management has been carried out in full compliance with applicable regulations and provisions. Therefore, local governments will show that their performance has been excellent and accountable in managing regional finances. The relationship between agency theory and this research is that the government acts as an agent (government manager) who must determine specific strategies to provide the best service to the public as the principal. The principal certainly wants good performance results from the agent. One of these performances can be seen from the financial statements and good service, while the financial reports and good services depend on the strategy implemented by the government. If the government's performance is good, the people will trust the government. In conclusion, the choice of method will affect the public's trust as the principal to the government as an agent.

One of the problems in implementing the performance accountability of government agencies is the competence of the compilers of the performance accountability reports of government agencies (LAKIP). Competence concerns the individual's ability to carry out tasks or make decisions according to their roles, knowledge, skills, and productive attitudes (Habiburrahman & Zhavira, 2021). With great competence, bureaucrats will always be ready to face every bureaucratic challenge in the government and produce quality performance reports. Competence consists of components of knowledge, skills, and attitudes. Thus, competence can be interpreted as the level of knowledge, skills, and behavior that a person has (Amin & Anwar, 2020). The story of competence in knowledge and expertise shows that the characteristics possessed by humans are more accurate than attitudes. An attitude is a form of competence that is more hidden and is at the central point of a person's personality. Competence describes what is done in the workplace. What is done is explained at various levels, and the standard is detailed for each group. By identifying the characteristics of individual knowledge and skills required in the workplace, it is possible to carry out tasks and responsibilities effectively (Fiddin & Domos, 2020).

Human resource competence is the ability possessed by a person or individual to carry out his functions and authority to achieve his goals effectively and efficiently (Muslim et al., 2018). Managing human resources based on competence is believed to support the organization to achieve its goals. Competence is usually used as the basis for selecting people, managing performance, carrying out training and development, and determining compensation. The results of this study support the research results (Septiyani et al., 2020; Fiddin, 2021; Herlina et al., 2021), finding that competence has a positive and significant effect on the performance accountability of Government Agencies. However, this is different from the results (Zulfiandri, 2017), which found that competence had no significant effect on the performance accountability

of Government Agencies.

Another factor that affects the accountability of local government agencies' performance is leadership style. Leadership style is a form of overall behavior for the actions of a superior to his subordinates, both visible and invisible (Batubara, 2020). Furthermore, Tanjung et al. (2021) stated that the behavior of a boss is influenced by many aspects, including expectations, values, perceptions, assumptions, and attitudes that exist within the boss. Leaders are role models in an organization, so change starts from the top-level, namely the leader himself. Therefore, the role of the leader is vital because the leader is a measure of success in achieving the organization's vision, mission, and goals (Febrianty et al., 2020). A leader must have the ability to lead professionally by using a leadership style that, according to him, is considered effective in managing the organization or work unit he shows. Leadership style is a pattern of behavior designed in such a way as to integrate organizational goals with individual goals to achieve a specific purpose (Amalia et al., 2020). Higher a person's leadership to subordinates improves team member performance. Leaders who can influence subordinates to do a better job to achieve organizational goals are a good leadership style because, essentially, government organizations are formed to provide services to the community (Irwan et al., 2019).

The task of a leader is to help and provide direction and purpose to its members to ensure conformity between member goals and group goals (Muizu et al., 2019). The study results (Putri, 2019; Alftriady et al., 2020) found that leadership style has a positive and significant effect on the accountability of the performance of Government Agencies. The leadership style in the organization is needed to develop a conducive work environment and build a motivational climate for employees so that it is expected to produce high productivity (Riffandy Pratama & Rivai, 2021). However, in contrast to the research results (Saputra & Wibowo, 2017), leadership style does not have a positive and significant effect on team member performance.

Another factor that affects the accountability of the performance of local government agencies is organizational culture. Organizational culture is a value obtained and developed by the organization and its founder's pattern of habits and basic philosophy, which is formed into rules used as guidelines for thinking and acting in achieving organizational goals (Maliah, 2019). Meanwhile, according to (Sutoro, 2020) corporate culture is a set of assumptions or belief systems, values, and norms developed within the organization. It is used as behavioral guidelines to overcome external adaptation and internal integration problems. Organizational culture then becomes the identity or main character of the organization that can maintain.

Organizational culture is a shared meaning held by corporate members that distinguish one organization from another (Sucipto et al., 2020). So, a culture that grows strong can spur the organization towards better development. So that organizational culture can affect the way employees behave, how to describe work, and how to work with other employees. In every organization, corporate culture is always expected to be good because good organizational culture will relate to the success or failure of the organization to achieve its goals. Thus, corporate culture is a pattern of habits formed into rules used as guidelines in thinking and behaving in doing work as the right way to understand the related problems so that it will become a value or rule in an organization (Tirtayasa, 2019). Organizational culture is also related to how team member performance understands the cultural characteristics of an organization and is not related to whether employees like those characteristics (Tolobali, 2021).

A good organizational culture will undoubtedly affect the quality of good public services. This is by the opinion (Windaradi, 2018), which suggests that the quality of service itself is influenced by organizational culture and the way it is organized. In organizations, of course, many factors influence a person to achieve his goals. In contrast, the system of the organization is controlled by the behavior of many individuals who have their respective interests. Therefore, organizational culture is critical because it is the habits that exist in the organization.

Another factor that affects the performance of local government agencies is the use of technology. Organizations respond to the development of information technology by designing information systems based on computer technology or websites. Information systems supported by IT can provide added value to the organization are intended to be an effective information system (Irawan, 2017). Organizational performance is strongly influenced by the mastery of information technology from employees of an organization. With the application of technology, organizations will experience changes in management systems, from traditional methods to modern management systems. Information technology is related to service; one of the dimensions of service quality is service speed (Marlius & Ananda, 2020). This dimension can be related to information technology. With information technology, the services provided will be faster and more accurate, especially in service organizations. The obligation to use technology by the central government and local governments is regulated in Government Regulation no. 56 of 2005 concerning Regional Financial Information Systems. To realize accountability and transparency in government agencies, the use of information technology is a necessity that must be met to help process data more quickly, effectively, and efficiently (Mubaraq, 2017). Effective use of technology can increase the accountability of government agencies' performance.

Information technology can accelerate national development to become more democratic, sustainable and facilitate the achievement of a more prosperous society. The real target is how to make more people able to take advantage of information technology so that Information Technology can encourage social and economic transformation (Suleman et al., 2020). Many organizations have made Information Technology the leading choice in creating a solid information system capable of giving birth to a competitive advantage during today's increasingly fierce competition. The utilization of information technology is measured based on the user's dependence on existing information systems to carry out tasks and improve performance.

Another thing that can affect the performance accountability of government agencies is the reporting system. The reporting system is a report that describes the accountability system from the subordinates of the budget unit leadership to the superiors of the head of the budget section (Rio Pratama et al., 2019). LAN and BPKP (2000) argue that a good report is a report that must prepare honestly, objectively, and transparently; besides that, it is also said that other principles are still needed for quality financial statements, namely the principle of accountability, the scope of which is clear and understood by the readers of the report. The exception principle, reporting essential and relevant matters for decision-making and responsibility, for example, differences between realization and targets, deviations from the plan for specific reasons. The principle of comparison, the report can provide an overview of the state of the reported period compared to other periods or with other units. The focus of accountability, this principle requires that the main things reported are the things that are dominant in making success and failure. The principle of reporting, this principle requires that a report must consider the benefits and costs.

The reporting system is a report that describes the accountability system from subordinates (head of the budget unit) to superiors (head of the budget section). A sound reporting system is needed to monitor and control performance to implement the existing budget. An excellent report (feedback) is required to measure the activities carried out to improve performance and accountability in implementing a plan or when implementing a budget so that management can know the results of the program's implementation or the achievement of the implemented budget targets. A sound financial reporting system if the financial statements are prepared based on Government Accounting Standards (SAP) and the financial reporting requirements of public sector organizations (Mardiasmo, 2021). If the reporting system is carried out correctly, then the process of implementing, monitoring, and controlling performance can be carried out, and the accountability of agency performance can be increased (Dewata et al., 2020). For this reason, local governments must report financial reports and other information by established rules that are useful for minimizing the emergence of information asymmetry. The central government and the people can also use statements made by local governments as agents as principals to assess the performance of local governments in carrying out government affairs. Thus, a sound reporting system will increase the accountability of the performance of government agencies (Isnanto et al., 2020).

The purpose of this study was to obtain empirical evidence of the influence of competence, leadership style, organizational culture, use of technology and reporting systems on the performance accountability of government agencies in OPD Sumedang Regency. Based on these objectives, it is hoped that this research will provide input to the Sumedang Regency Government in the overall implementation of AKIP. Other benefits also contribute to developing the goal-setting theory used in this study to be helpful in further empirical research.

- H1:** Competence has a positive and significant effect on Performance Accountability of Government Agencies at OPD Sumedang Regency.
- H2:** Leadership Style has a positive and significant effect on Performance Accountability of Government Agencies at OPD Sumedang Regency.
- H3:** Organizational Culture has a positive and significant effect on Performance Accountability of Government Agencies at OPD Sumedang Regency.
- H4:** Utilization of technology has a positive and significant effect on Performance Accountability of Government Agencies at OPD Sumedang Regency.
- H5:** The Reporting System Has a Positive and Significant effect on the Performance Accountability of Government Agencies at OPD Sumedang Regency.

Research Design and Method

This research approach uses a scientific method which is a theoretical structure to form a hypothesis. It then uses facts or empirical data to test the theory to conclude or be conclusive. The data collection technique in this study used a questionnaire distributed directly to the OPD of the Sumedang Regency. The population in this study were all OPD Sumedang Regency, as many as 31 OPD. Sampling in this study using the purposive sampling technique. Respondents

in this study were the head of financial administration and administrative staff. So, the total sample of this research is 31 x 2 apparatus = 62 OPD apparatus in Sumedang Regency. Data processing technique using SEM method based on Partial Least Square (PLS). There are four reasons why PLS-SEM was used in this study (Yamin & Kurniawan, 2011). The PLS algorithm is not limited to the relationship between indicators and latent constructs that are reflective but can also be used for formative ones. PLS can interpret the direction of the model relationship with small sample size. PLS can be used for very complex models (consisting of many variables and indicators without experiencing problems in estimating the data). PLS can be used when the data distribution is very skewed (Skew), where PLS is not based on certain distribution assumptions.

In PLS Path Modeling, there are two models, namely the outer model and the Inner model. They carried out the test criteria on both models. The exterior model (Model Measurement) specifies the relationship between latent variables and their indicators or can say that the outer model defines how each hand relates to its latent variables. The tests carried out on the external model include 1) Convergent Validity, the value of convergent validity is the value of the loading factor on the latent variable with its indicators. They expected a value >0.7. Discriminant Validity, this value is the value of the cross-loading element, which is helpful to determine whether the construct has an adequate discriminant, namely by comparing the loading value on the intended construct, which must be greater than the loading value with other constructs Composite Reliability. Data that has composite reliability > 0.8 has high reliability. Average Variance Extracted (AVE). Expected AVE value >0.5. Cronbach Alpha value. I Expected >0.6 for all constructs. Testing of the inner model or structural model is carried out to see the relationship between the construct, significance value, and R-square of the research model. The structural model was evaluated using R-square for the dependent construct of the t-test and the significance of the coefficients of the structural path parameters.

Results and Discussion

Statistical Result

Table 2. Convergent Validity Test Results

Construct	Indicator	Convergent Validity	Value Convergent Validity criteria	Info
Competence	X1.1	0,839	0,70	Valid
	X1.2	0,912	0,70	Valid
	X1.3	0,820	0,70	Valid
	X1.4	0,852	0,70	Valid
	X1.5	0,789	0,70	Valid
	X1.6	0,767	0,70	Valid
Leadership Style	X2.1	0,783	0,70	Valid
	X2.2	0,882	0,70	Valid
	X2.3	0,916	0,70	Valid
	X2.4	0,829	0,70	Valid
	X2.5	0,769	0,70	Valid
	X2.6	0,811	0,70	Valid
Organizational Culture	X3.1	0,756	0,70	Valid
	X3.3	0,849	0,70	Valid
	X3.3	0,731	0,70	Valid

	X3.4	0,804	0,70	Valid
	X3.5	0,896	0,70	Valid
	X3.6	0,802	0,70	Valid
	X3.7	0,823	0,70	Valid
	X3.8	0,897	0,70	Valid
	X3.9	0,791	0,70	Valid
	X3.10	0,832	0,70	Valid
Technology Utilization	X4.1	0,908	0,70	Valid
	X4.2	0,875	0,70	Valid
	X4.3	0,910	0,70	Valid
	X4.4	0,871	0,70	Valid
Reporting System	X5.1	0,704	0,70	Valid
	X5.2	0,805	0,70	Valid
	X5.3	0,717	0,70	Valid
	X5.4	0,764	0,70	Valid
	X5.5	0,852	0,70	Valid
	X5.6	0,725	0,70	Valid
	X5.7	0,837	0,70	Valid
Performance Accountability of Government Agencies	Y1.1	0,839	0,70	Valid
	Y1.1	0,774	0,70	Valid
	Y1.1	0,717	0,70	Valid
	Y1.1	0,864	0,70	Valid

Based on table 2, the value of the outer model or the correlation between the construct and the variable has met convergent validity or met the requirements because the indicator has a loading factor value above 0.70.

Table 3. Average Variance Extracted and Reliability Test Results

	Composite Reliability	(AVE)	Cronbach Alpha	Info
Competence	0,930	0,691	0,910	Fulfil
Leadership Style	0,934	0,703	0,915	Fulfil
Organizational Culture	0,953	0,672	0,946	Fulfil
Technology Utilization	0,939	0,794	0,914	Fulfil
Reporting System	0,912	0,699	0,891	Fulfil
Performance Accountability of Government Agencies	0,875	0,637	0,807	Fulfil

Based on table 3, the data has composite reliability > 0.8, so it has high reliability. Then, the value of Average Variance Extracted (AVE) is above the value of 0.50, it can be concluded that all variables have met the fit measuring instrument. The reliability test was also strengthened by the Cronbach Alpha value > 0.6 for all constructs, meaning that the research data met the reliability.

Table 4. Coefficient of Determination

Variable	R Square	R Adj. Square
Performance Accountability of Government Agencies	0,415	0,362

The R-Square value for the performance accountability variable of government agencies is 0.415 or 41.50% which means that the performance accountability variable of government agencies can be explained by the variables of competence, leadership style, organizational culture, utilization of technology and reporting systems while the remaining 58.50% can be explained by other variables not found in this study.

Table 5. Hypothesis Test Results (Boostrapping)

Variable	Coefficient Value	T Statistics	Significance	Info
Competence in Government Agencies Performance Accountability	0,330	2,959	0,003	Hypothesis Accepted
Leadership Style on Performance Accountability of Government Agencies	0,343	3,177	0,002	Hypothesis Accepted
Organizational Culture on Performance Accountability of Government Agencies	0,356	3,315	0,001	Hypothesis Accepted
Utilization of Technology on Performance Accountability of Government Agencies	0,361	3,325	0,001	Hypothesis Accepted
Reporting System on Performance Accountability of Government Agencies	0,257	1,361	0,174	Hypothesis Rejected

Testing Hypothesis 1 shows that competence has a positive and significant effect on the performance accountability of Government Agencies. The results showed that the coefficient value was 0.330 with the t-calculated value of 2.959 with a significance value of 0.003 at the significance level. This value is more significant than the t-estimated (1.672). These results mean that competence has a positive and significant effect on the performance accountability of Government Agencies, meaning that Hypothesis 1 is accepted.

Testing Hypothesis 2 shows that leadership style has a positive and significant effect on the performance accountability of Government Agencies. The results showed that the coefficient value was 0.343 with the at-count value of 3.177 with a significance value of 0.002 at the significance level. This value is more significant than the t-estimated (1.672). These results mean that leadership style has a positive and significant effect on the performance accountability of Government Agencies, meaning that Hypothesis 2 is accepted.

Testing Hypothesis 3 shows that organizational culture has a positive and significant effect on the performance accountability of Government Agencies. The results showed that the coefficient value was 0.356 with the t-calculated value of 3.315 with a significance value of 0.001 at the significance level. This value is more significant than the t-estimated (1.672). These results mean that organizational culture has a positive and significant effect on the performance accountability of Government Agencies, meaning that Hypothesis 3 is accepted.

Testing of Hypothesis 4 shows that the use of technology has a positive and significant effect on the performance accountability of Government Agencies. The results showed that the coefficient value was 0.361 with the t-calculated value of 3.325 with a significance value of

0.001 at the significance level. This value is more significant than the t-estimated (1.672). These results mean that the culture of technology utilization has a positive and significant effect on the performance accountability of Government Agencies, meaning that Hypothesis 4 is accepted.

Testing Hypothesis 5 shows that the reporting system has a positive and significant effect on the performance accountability of Government Agencies. The results showed that the coefficient value of 0.257 with the t-calculated value of 1.361 with a significance value of 0.174 was not at the significance level. This value is smaller than the t-estimated (1.672). This result means that the reporting system has a positive but not significant effect on the performance accountability of Government Agencies, meaning that Hypothesis 5 is rejected.

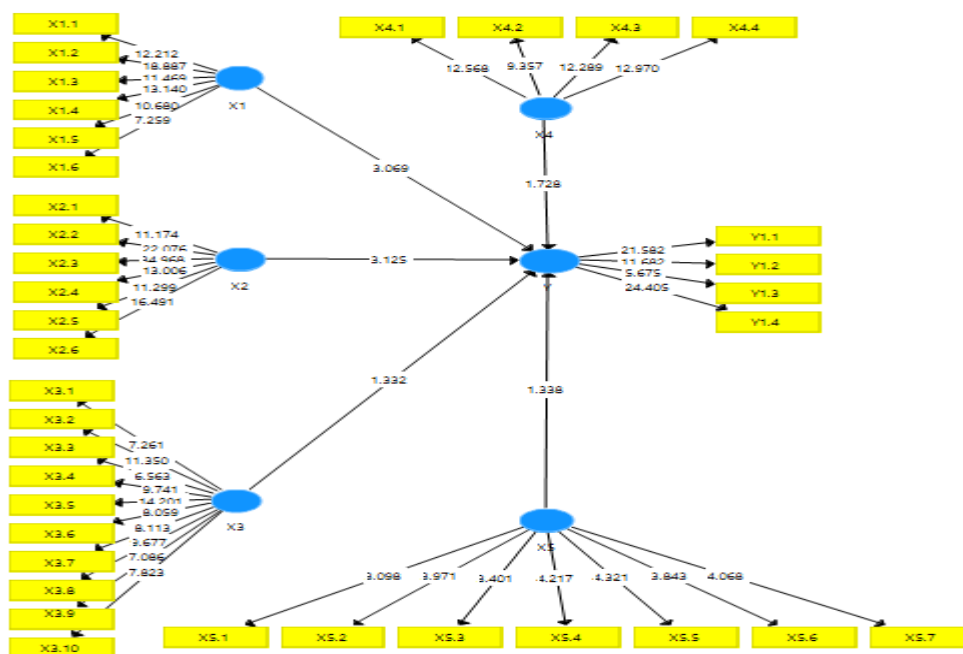


Figure 1. Full SEM Model Test Using Smart PLS

Discussion

The results of testing the first hypothesis found that competence has a positive and significant effect on the performance accountability of government agencies at OPD Sumedang Regency. This means that the more competent employees in an OPD, the better the performance accountability of government agencies. Making a Performance Accountability report at the OPD requires skilled finance and accounting personnel. Can do this through technical accounting guidance activities for local government employees assigned as financial managers or by recruiting new employees with regional financial accounting skills. This skilled accounting personnel must also have adequate bookkeeping systems, procedures, and accounting policies as team member guidelines for managing provincial finances. Human resources, supported by an accounting education background, often attend education and training and have experience in finance in implementing accounting systems; competent human resources will understand accounting logic well. The results of this study support agency theory, which explains the responsibility shown by local governments as executives in the form of presenting complete and fair financial statements and how they can open access for users of financial statements

(stakeholders). The local government as an agent will avoid the risk of distrust of stakeholders in their performance as a form of responsibility for the authority that has been given; the local government must provide an accountability report to the community. In addition, the existence of local government as an institution that can trust to act by the public interest by carrying out its duties and functions in the form of making financial accountability appropriately. To carry out these responsibilities, it is necessary to have HR competencies that have the expertise to prepare Performance Accountability Reports for Government Agencies. The results of this study support the research results (Septiyani et al., 2020; Fiddin, 2021; Herlina et al., 2021), finding that competence has a positive and significant effect on the performance accountability of Government Agencies. However, in contrast to the results Zulfiandri, (2017) finding that competence has no significant impact on the performance accountability of Government Agencies.

The results of testing the second hypothesis found that leadership style has a positive and significant impact on the accountability of government agencies' performance at OPD Sumedang Regency. This means that the better the leadership style in an OPD, the better the performance accountability of government agencies. This is because the level of support in developing plans and strategies for improving performance in line with the goals of all OPD employees is essential. So can say that the leadership style in the Sumedang Regency OPD already contains aspirations and openness for all groups. This can be seen from the leader's attitude, who has great attention in developing performance and is willing to listen to the direction of the executive team. The results of this study support agency theory which explains that the responsibility shown by local governments as the executive is not only in the form of presenting complete and fair financial statements but also on how they can open access for users of financial statements (stakeholders). The local government as an agent will avoid the risk of distrust of stakeholders in their performance. As a form of responsibility for the authority that has been given, local governments must provide accountability reports to the community. In addition, the local government is an institution that can trust to act by the public interest by carrying out its duties and functions to make financial accountability appropriate. The leadership style is essential for an organization because an organization's progress depends on how well the leader can play his role so that the organization lives and develops. The higher the leadership style, the higher the performance of government agencies. This is due to a good leadership style for a government to create a maximum performance to achieve a goal. The study results (Putri, 2019; Alfitriady et al., 2020) found that leadership style has a positive and significant effect on the accountability of the performance of Government Agencies. The leadership style in the organization is needed to develop a conducive work environment and build a motivational climate for employees so that it is expected to produce high productivity (Riffandy Pratama & Rivai, 2021). However, in contrast to the research results (Saputra & Wibowo, 2017), leadership style does not have a positive and significant effect on team member performance.

The results of testing the third hypothesis found that organizational culture has a positive and significant impact on the accountability of government agencies' performance at OPD Sumedang Regency. This means that the better the corporate culture, the better the performance accountability of government agencies. Corporate culture is closely related to the values and

norms that employees hold and apply in doing their jobs. A strong culture is the foundation of an organization's performance. If there is a culture that is not conducive in an organization, it may affect employees in carrying out their activities and directly affect the performance of each team member. By knowing the organizational culture of an increasingly good level of performance, the company can unite existing work units to work in a coordinated manner and produce innovations and changes that are good for the company so that organizational performance becomes good. The results of this study support agency theory which explains that the responsibility shown by local governments as the executive is not only in the form of presenting complete and fair financial statements but also on how they can open access for users of financial statements (stakeholders). The local government as an agent will avoid the risk of distrust of stakeholders in their performance. As a form of responsibility for the authority that has been given, local governments must provide accountability reports to the community. In addition, the existence of local government as an institution that can trust to act by the public interest by carrying out its duties and functions in the form of making financial accountability appropriately. Regarding organizational culture, OPD employees are expected to have an excellent corporate culture because it will produce a good performance, which will impact excellent and quality public services. The results of this study support the research results (Dewi et al., 2017; Putri, 2019), finding that organizational culture has a positive and significant effect on the accountability of the performance of Government Agencies. If the corporate culture of the SKPD is good, one can say that the members of the organization are excellent and qualified individuals. Qualified individuals in SKPD will be more receptive to innovation and improve organizational performance, providing adequate confidence to achieve organizational goals. However, in contrast to the research results (Betta & Arza, 2020), corporate culture does not significantly influence the accountability of government agency performance.

The results of testing the fourth hypothesis found that technology has a positive and significant impact on the accountability of government agencies' performance at OPD Sumedang Regency. This means that the better the use of technology, the better the performance accountability of government agencies. With information technology, the productivity of an organization or company will increase. Information technology that can provide benefits to performance is a technology that can apply easily. The utilization of information technology can assist Sumedang Regency OPD in managing regional development budgets. It can reduce the possibility of errors so that the government can be responsible for financial management appropriately and quickly. The results of this study support agency theory which explains that the responsibility shown by local governments as the executive is not only in the form of presenting complete and fair financial statements but also on how they can open access for users of financial statements (stakeholders). The local government as an agent will avoid the risk of distrust of stakeholders in their performance. As a form of responsibility for the authority that has been given, local governments must provide accountability reports to the community. In addition, the existence of local government is an institution that can trust to act by the public interest by carrying out its duties and functions in the form of making financial accountability appropriately with the help of technology. This study also supports the results (Sari & Handayani, 2015; Harianto & Zarefar, 2021; Rakhma & Sulistyowati, 2021), finding that technology has a positive and significant effect on the performance accountability of

Government Agencies. However, in contrast to (Haza's, 2015) finding that the use of technology does not have a positive and significant effect on the accountability of the performance of Government Agencies.

Testing the fifth hypothesis found that the reporting system has a positive but not significant effect on the Performance Accountability of Government Agencies in OPD Sumedang Regency. This means that information regarding the financial statements has been presented in total. Still, several employees at the Sumedang Regency OPD stated they did not understand the information on budget targets at the agency they worked for. The level of performance accountability is also highly supported by its employees. When employees do not fully understand the budget targets, it will affect performance accountability. This indicates that some employees have problems understanding financial statement information. Agency theory explains that the responsibility shown by local governments as the executive is not only in the form of presenting complete and fair financial statements but also on how they can open access for users of financial statements (stakeholders). The local government as an agent will avoid the risk of distrust of stakeholders in their performance. As a form of responsibility for the authority that has been given, local governments must provide accountability reports to the community. The link between agency theory and the reporting system is that with a reporting system, it is hoped that regional apparatus organizations can provide information according to what is needed by other parties so that they will be able to solve problems or questions from other parties. So that the reporting system can support public accountability as a form of responsibility from government officials to users of financial statements. However, according to the results of this study, the OPD of the Sumedang Regency does not support the agency theory. The results of this study support the results found (Noviyana & Pratolo, 2018; Pitaloka & Handayani, 2019; Isnanto et al., 2020), finding that the reporting system has a positive and significant effect on the performance accountability of Government Agencies. The reporting system has been carried out correctly, the process of implementation, monitoring, and control of performance has been carried out; it is hoped that the accountability of the performance of government agencies can increase.

Conclusions

To make a Performance Accountability report at an OPD, skilled finance and accounting personnel are needed. The level of support in developing plans and strategies for improving performance in line with the objectives of all OPD employees is essential. Organizational culture is closely related to the values and norms that employees hold and apply in doing their jobs. A strong culture is the foundation of an organization's performance. With information technology, the productivity of an organization or company will increase. Information regarding the financial statements has been presented in total. Still, several employees at the Sumedang Regency OPD stated that they did not understand the information on budget targets at the agency they worked for. The level of performance accountability is also highly supported by its employees. This study suggests that for the Central Government, there is a need for socialization and ongoing technical guidance regarding the application of the financial reporting system to local government agencies.

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