

ACCOUNTABILITY IN LOCAL GOVERNMENT: ROLE OF INTERNAL CONTROL SYSTEM, LEADERSHIP AND ORGANIZATIONAL CULTURE

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ABSTRACT

The purpose of this research is to know, analyze, and study about the influence of Internal Control System, Leadership, and Organizational Culture to Accountability at Regional Device Organization (OPD) in West Java. The type of research conducted is descriptive and verificative research using exploratory survey method to see the general description of variables and the influence of variables. Population in this study is the Organization of Regional Devices in West Java. To determine the sample then determined based on the number of indicators, the independent variables and the option to multiply between 5 to 10 as stated. The sample determination per OPD was taken randomly and proportionally according to the number in the cluster with the number of observation units of 720 employees. The effect of SPI on accountability is significant with the highest effect magnitude among the 3 variables. The influence of leadership on accountability is significant with the value of influence being in the low group, the culture has an effect on accountability at the lowest level among the three variables. The success of bringing accountability to some OPDs in West Java is influenced by a system of controls that work effectively with leadership support and an adaptive organizational culture. SPI, Leadership and Organizational Culture as predictors for accountability in OPD. The OPD should optimize the functioning of the internal control system, especially in ethical leadership with an adaptive culture to accountability demands.

Keywords: internal control system, leadership, organizational culture, local government

Introduction

The paradigm shift of governance from ruling driven to Mission driven and a shift in public service demands towards a more transparent, participatory, and accountable is a growing phenomenon in local governance. The desire for such change leads to an increase in public awareness of their rights and obligations as citizens, fueled by increased knowledge and increasingly mandated mass media supported by increasingly sophisticated information and communication technology. The phenomenon that develops further is that the community demands a concrete work program from the government. That is why then the government including local governments are required to have an organizational device or regional device that is able to answer various demands and public needs. the presence of the Regional Apparatus Organization (OPD) in a reliable regency / city government environment capable of translating every vision and mission of the organization becomes a must that cannot be ignored. Urgent Organization of the Region (OPD), inspired by its role and function as a leading sector in the administration of government and programs and activities of local government.

In fact, the framework for encouraging public accountability is based more on a financial perspective. Accountability is deemed to be completed once local government financial assessment results are achieved. The concept of accountability in public institutions becomes increasingly narrow and limited. Ferry & Murphy (2017) argues that accountability is linked to finance and transparency, focusing on financial accountability.

Various events such as the arrest of regional heads, slow-working habits and lack of courage to take advantage of opportunities and innovate in public services increasingly indicate that the demand for public services is multi dimension. The existence of systems in organizations that functioned to integrate functions in organizational structure such as powerless. Relation of systems within organizations with external resources that can support the achievement of public demand for services is considered weak. The condition is faced by some OPDs in West Java. Accountability of Government Institution Performance as stipulated in the Instructions of the President of the Republic of Indonesia Number 7 of 1999, Performance Accountability System of Government Institutions consisting of strategic planning stages, Performance Planning, Performance Determination, Performance Measurement and Performance Reporting is a manifestation of efforts to provide justice for society as a virtue main public institutions. The fact according to LAKIP Menpan RB (2016) performance indicators that are not successful is related to the target districts / cities that have good RB and good accountability and region that has held a system of integrity well. In west java, the assessment results show only some region that succeed with AA value for the implementation of system integration well.

The importance of public accountability encourages the development of theory to explain accountability, among others, Monfardini (2010) argues that accountability is built on culture. Agyemang and Ryan (2013) put forward accountability with a performance management system. Frey et al (2013) states that one of the weaknesses in building accountability is the lack of an

adequate theoretical basis of public management systems. A multidisciplinary approach to public accountability can serve as a framework for solving public accountability problems, especially in developing countries with many limitations in the delivery of public services. Said et al (2015) argues that accountability for some public services remains a matter of administration and diplomacy, education and health that are below average overall. The issue of accountability in public services is still relevant to be discussed. Issues related to the accountability of public institutions require a theoretical framework that solves most problems with a multi-disciplinary approach.

Literature review

Internal control system

Internal control is essentially an effort made to keep the activities or activities undertaken by all components of the organization can be in line with a predetermined plan. COSO (1992) argues that Internal Control is the management of entities, external and internal auditors, financial management, financial accountants, and authority holders. Azis et al (2013) explains that internal control systems have an impact on improving the accountability of public institutions. Badara and Saidin (2013) explain that an effective internal control system plays an important role in ensuring the achievement of organizational goals. Grass et al (2014) that the existence of internal control systems in government institutions affects the level of debt. Dzomira (2014) affirms that internal control is an important function for both profit and nonprofit organizations designed to provide reasonable assurance about the effectiveness and efficiency of operations, the reliability of reporting and compliance with applicable Laws and regulations. Rogulenko et al (2016) states internal systems are complex enough within an organization. From the above understanding understood that the internal control system (ICS) is part of a very important organizational system. ICS does not need to be achieved specifically or separately. Dimensions in the internal control system according to Dzomira (2014) are certainty regarding the effectiveness and efficiency of operations, reliability of reporting, compliance with applicable laws and regulations. Beasley, Alvin, Elder (2005) namely the Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring.

Leadership

Leadership has a strategic position in organizations including in government agencies. Robbins and Judge (2013) that Leadership is the ability to influence groups toward achieving goals. An activity to give effect to the employee to be submissive and obedient on command given in accordance with rules that have been set to achieve organizational goals. Schutte and Barkhuizen (2012) explain that Leaders play an important role in the strategic operations of any organization. It requires skilled and competent individuals who can add value to the dynamics, change the work environment. Van slyke and Alexander (2006) argue that public sector leadership may differ from business sector leadership. collinson (2014) suggests that the tendency of leadership literature to automate force and influence, as well as strength and obstacles. This dichotomization trend is so broad and embedded in leadership studies that it deserves further consideration. Leadership more multi-dimensional. A leader in the public sector, according to Belle (2013), is inspired, motivational, involving the articulation of an enthralling and inspiring vision of the future, the ideal influence associated with charismatic action and behavioral modeling that causes followers to identify with leaders. Intellectual stimulation involves asking follower ideas and challenges them to question old assumptions and analyze problems from new perspectives, Hasu and Lehtonen (2014) that leadership involves influence, caring as a pattern of influence and responsibility. Erakovich & Emile Kolthoff (2016) convey that leadership related to the needs of his followers is affirmed that leadership influences in order to grow critical thinking about moral utterances in terms of public services. According to Schute and Barkhuizen (2016) that a leader is indicated in the affective, cognitive, and psychomotor dimensions. Magada and Govender (2017) describe the strategic position of leaders for organizational life including shaping culture in the midst of change. The public sector is constantly changing through new leadership, environmental influences and socio-political developments.

Organizational culture

Culture as a flavor of creation and intention. Culture is seen as an important part in providing reinforcement to the achievement of organizational goals. Another urgency that reinforces the importance of cultural aspects in the organization, based on the idea that the organization is seen as living systems and as a society. Organization culture in general according to Hofstede (1990) has the characteristics / dimensions as follows holistic, determined by history, related to the concept of anthropology, social construction, soft and difficult to change, Schein (2010) mentions the cultural dimension of external adaptation and internal integrate. Culture implies stability and rigidity in the sense of how to feel, feel, and act in a society, organization, or work in accordance with what has been taught, Socialization experiences to maintain "social order." Rules "social order Culture to predict social behavior, associate with each other, and discover the meaning of action

Robbins and Judge (2013), pointed out that "organizational culture refers to a system of shared meanings shared by members who distinguish the organization from other organizations. Organizational culture has a very important function in supporting the achievement of organizational goals. Robbins and Judge (2013) argue that organizational culture executes a number of functions, namely: First, establish a boundary; Second, give a sense of identity to the members of the organization; Third, facilitate the emergence of a commitment to something wider than one's self-interest; Fourth, improving the stability of the social system (adhesive / unifying organizational members) and Fifth, the mechanism of meaning making and controlling mechanisms that guide and shape the attitudes and behaviors of the members of the organization. Other issues Linnenluecke and Griffiths (2010) state that culture is often accused of being the dominant factor making the organization fail in the implementation of the program. Pimpa (2012) that understanding the cultural values within the organization is essential for the development of reform. Hofstede (1991) grouped organizational culture into six dimensions. 1) Power Distance, 2) Uncertainty Avoidance, 3) Individualism versus Collectivism, 4) Masculinity versus Femininity, 5) Long Term versus Short Term Orientation, 6) Indulgence versus Restraint. Measuring cultural dimensions is based on the assumptions suggested by Schein (2010), the assumptions about external adaptation, assumptions about internal integration management, assumptions about reality and truth,

assumptions about the nature of space and time and assumptions about human nature, activity and relationships. "2012) suggests based on the study of some experts on organizational culture as well as associated with the context of public organization ie Uncertainty Avoidance, Power Distance, Collectivism, Masculinity, Long-term Goal Robbins and Judge (2013) suggests seven elements or dimensions of organizational culture that is 1) Innovation and risk taking 2) Attention to detail 3) Orientation of results 4) Team orientation 5) Aggressiveness 6) Stability.

Accountability

Public accountability is essentially a very inherent ethical concept with public administration and government. This concept of public accountability, always juxtaposed with the administration of government, both in the executive, legislative institutions and judicial institutions. Schedler (1999) posits accountability as information and explanations of what public officials do. Process to assess the actions or results of the organization by standards and then act on the results of those assessments Andre (2010). Accountability is linked to the schedule of change in management that is generally contrary to tradition. Affirmed accountability is very complex (Schillemans, 2012). Clarity and openness about what government agencies actually do for citizens (Stecher et al, 2010). Accountability emerges as a moral force used to promote and encourage compliance and change instruments. Accountability with respect to the Power and legitimacy of policies that go beyond technical practice (Minja, 2013). Velkovij et al (2014) describes accountability as meaning explaining decisions and actions to citizens, acting on the terms expected for the task and accepting responsibility for failure. Peled and Karine (2015) assert that accountability in democracies is a mechanism, which ensures the government is 'good'. That is, honest, efficient and effective government. Previously Ellwood (1993) describes four dimensions of accountability namely Accounting for probity and legality, Process accountability, Program accountability, policy accountability

Research hypothesis

Accountability is achieved by supporting sub-systems and organizational functions. Internal control entities as a System integrate control functions, inspire leadership, motivate and encourage employees to have skills in institutional accountability. Culture as a means of orientation to achieve accountability. The process for realizing accountability requires a value system that can shape institutional behavior in achieving accountability. Institutions require values that are shared together for the appearance, attitudes, and actions, so that the identity of a particular organization leads to joint efforts to realize accountability. Accountability in every dimension will be manifested by a controlled environment, risk assessment of each task in an effort to minimize, as well as information and communication for decision making and avoid diverse selection that impact on accountability. Efforts to account for every action, product, decision and policy including the implementation within the scope of roles or positions respectively in order to realize accountability requires the support of systems, leaders and value systems. The internal control system becomes a check on the accuracy, correctness of the administration, securing the property and helps keep the organization's policy to be adhered to in order to achieve public accountability. Political accountability allows it to be realized by leaders who have public legitimacy.

Sanusi et al (2015) suggests the internal control of the system affects the institution's accountability. Merchant and Otley (2007) proposed control management in realizing institutional accountability. The Steriterer and Corac (2013) suggested internal control systems and accountability. Jenkin (2014) argues that accountability and leadership emerge repeatedly as a central theme in organizational governance. Leadership is about building a shared understanding of objectives, agreed plans, and means, means, and objectives of accountability. Crowe (2011) points out leadership and accountability in public institutions. Leadership model formulation is put forward as a model in governance and accountability issues. Babajanian (2008) argues in the era of regional otonomy, that the responsibility of leaders in realizing accountability. Cowton (2001), Mccall (2001) previously proposed the concept of leadership in relation to accountability. Ethical evaluation of leadership as an independent assessment standard of the definition of "leader" for accountability.

Culture is the identity of institutions that are very concerned with the demands of public accountability. Cultural function as a stimulus that fosters commitment on the basis of interest and moral values among members of the organization to achieve public accountability. Institutions that dare to innovate and take risks to perform tasks in accordance with the functions of local government organizations can be accountable to processes, programs and policies in public. Innovation and risk-taking are based on the function of local government organizations that serve the public interest. Gelfand et al (2004) examines culture and culture. Velayutham & Perera (2004) suggested that shame and innocent culture influence accountability. Middaugh (2007), Morest (2009) put forward an evidence-based culture for accountability. Pearson & Suterland (2017) put forward the growing, complex and elusive phenomenon of accountability.

The research hypothesis is

Ha1 SPI has a positive influence on Accountability

Ha2 Leadership has a positive influence on Accountability

Ha3 Organizational Culture has a positive influence on Accountability

Research methods

The research type is descriptive and verifikative research with survey technique to 240 OPD in West Java with observation unit 720 staff consisting of auditor and staff. The internal control system is measured by how the control environment, risk assessment, control activities, information and communication, and monitoring. Leadership is measured by the dimensions of Direction Setter (Speech), Spokesperson (Spokesman), Change Agent (Coach Change), Coach (coach). Organizational culture is measured by Innovation and risk taking, Attention to details, result orientation, people orientation, team orientation, aggressiveness, and stability. Accountability is measured by legal accountability and honesty, process accountability, program accountability, and policy accountability. The data analysis technique uses structural equal modelling.

Results and Discussion

Characteristics of respondents vary considerably in terms of age, as well as educational background. Average aged 35 to 50 years. Mostly educated S1. The results of the hypothesis testing description shows that the average system, internal control, leadership, and accountability are in the less good group. Organizational culture is in the good category.

The dimensions used to measure the internal control system are valid. This is indicated by the factor weight value for each manifest variable greater than 0.5. This means that the five dimensions used are significantly able to reflect the internal control system. dimensional X_{1D,2} (Risk Assessment) is strongest in reflecting the latent variables of internal control system otherwise X_{1D,5} dimension (Monitoring) is weakest in reflecting the latent variable of internal control system that is 0.730. Value variance extracted three dimensions of 0.715 means that on average 71.5% of the information contained in each dimension can be reflected through the latent variable of the internal control system of OPD in western Java Then the value of the composite reliability of the latent variable of internal control is 0.962 bigger than the recommended that is 0.70 indicates that the fifth dimensions have a degree of consistency in measuring the latent variables of the internal control system.

The weighted factor value for each of the manifest variables in the leadership variable is greater than 0.50. This means that the four dimensions used are significantly able to reflect the Leadership in the OPD. Through the weight of the factors contained in table 4.53 can also be seen in latent variable Leadership (K), dimension X_{2D,1} (Determinant direction of organization) most powerful in reflecting latent variables Leadership X_{4D,1} dimension (Coach / Coach) weakest in reflecting variable latent Leadership. Nil The value of Average Variance Extracted is 0.851, meaning that on average 85.1% of the information contained in each dimension can reflect through the latent variable of Leadership. Then the value of composite reliability latent variable Leadership of 0.985 greater than recommended is 0.70 indicates that the four dimensions have consistency to measure latent variable Leadership.

In the latent variable of organizational culture (P), the dimension of X_{3D,4} (People Orientation) is strongest in reflecting the latent variables of organizational culture otherwise the dimension of X_{D,5} (Information) is weakest in reflecting the latent variables of organizational culture. The average value of Variance Extracted fifth dimension is 0.7951, meaning that on average 79.51% of the information contained in each dimension can be reflected through the latent variable of organizational culture. Then the value of composite reliability latent variable of organizational culture is 0.976 bigger than recommended that is 0.70 indicates that the fifth dimension has the level of constancy in measuring the latent variable of organizational culture. For public accountability variable (AP), Y_D dimension is 2.2 (process accountability) in reflecting latent variables of public accountability otherwise the dimension of Y_{D,4} (Reliability) is the weakest in reflecting latent variables of public accountability. The average value of variance extracted fifth dimension of 0.757 means that on average 86.9% of the information contained in each dimension can illustrate public accountability. Then the value of the composite reliability latent variable Public Accountability of 0.965 is greater than 0.70 suggests that five dimensions have consistency in measuring latent variable of public accountability.

The effectiveness of the internal control system affects public accountability. the influence of internal control system variables on public accountability is 0.79 (Regression Weights: (Group number 1 - Default model) means that 79% change in public accountability can be explained by the internal control system Ha received, Internal control system has a positive influence on Public Accountability .

The estimated value of the influence of leadership variables on public accountability is 0.87. The test results show that the influence of leadership variables on public accountability is 0.87 (Regression Weights: (Group number 1 - Default model) means that 87% change in public accountability can be explained by leadership if other variables are considered fixed (no variation). the organizational culture variable to public accountability is 0.97 The test results show that the influence of organizational culture variable on public accountability is 0.97 (Regression Weights: (Group number 1 - Default model) means that 97% change in public accountability can be explained by organizational culture if system variables internal control, leadership is considered to have no variation or permanence

Table: Goodness Of Fit Model Influence Leadership, Organization Culture Against Public Accountability

Goodness	Cut Of Value	Test Results With SPI as independent variable	Test results without SPI	Analysis Result	Conclusion Model Comparison
Significance Probability	≥0.05	0.00	0.00	Recommended To See Other Fit Indices	
RMSEA	≤0.08	0.071	0.08	Moderate	Lower
GFI	≥0.90	0.580	0.630	Moderate	Better
AGFI	≥0.90	0.555	0.6	Moderate	Better
CMIN/DF	≤ 2 atau ≤ 3	2.203	2.590	Fit	Better
TLI	≥ 0.95	0.827	0.839	Moderate	Better
CFI	≥0.95	0.832	0.846	Moderate	Better
PNFI	>0.6	0.709	0.739	Fit	Better
IFI	>0.90	0.833	0.847	Moderate	Better

Source: Model test results using SPSS.22

Based on fit model testing, it is known that without SPI, the model for solving the OPD accountability problem becomes more fit. The model fit indicator is better than the SPI as an independent variable. This proves that in the absence of SPI model to be better. Base on a policy on accountable governance, SPI is an integral part of local governance. Basically, accountability in public institutions has become a commitment in governance. This means that as a system, SPI is integrated into local government governance. Accountability not only in financial reporting systems. Accountability covers all dimensions of local governance. Based on Regulation of the President of the Republic of Indonesia Number 29 of 2014 on Government Institution Performance Accountability System in the general provision stated that Government Institution Performance Accountability System, hereinafter abbreviated as SAKIP, is a systematic sequence of activities, tools and procedures designed for the purpose of establishing and measuring, data collection, classification, overview and reporting performance at government agencies, in the framework of accountability and performance improvement of government agencies. The regulation is forcing and binding on the implementation of local government. Therefore, SPI is a must or obligation that must be fulfilled considering 1) Policy as a decision indicates that the policy binds individuals and institutions within the scope of the policy n 2) Policy as the values and norms that have the authority to support the action- the government's actions within its jurisdiction, with the SPI, the effort to realize accountable governance is realized, 3) The policy as the management process shows that the policy of organizing efforts to achieve the objectives or solving the problems in internal control 4) the policy also has the function of regulating and binding the whole society based on values. The government has enormous powers to intervene through policy 5) such provision as Democratic Governance is defined as the interaction of the state with its people in its race in order to overcome public problems. Based on the policy function on the Performance Accountability System of Government Institutions, the existence of SPI is evenly distributed in all OPD means there is no variation in the system. Standards are equally addressed in order to achieve Accountability of Performance of WTO as a realization of obligation of a government agency to account for the success / failure of Program and Activity implementation which has been mandated by stakeholders in order to achieve organizational mission measurably with target / Performance target which has been determined through agency performance report government periodically.

SPI is integrated into government governance systems and is absolute in its existence including its category. There are no OPDs that have SPI in the low or medium category. SPI must be in the category according to the rules. This makes SPI no longer the dominant variable affecting accountability. SPI adheres to an accountable governance system. Based on the research, there are only two variables managed to solve low accountability problems. Issues to solve accountability problems can be overcome by the integration of SPI in OPD governance systems. SPI is an absolute requirement of OPD management. In line with the results of Stenbauer et al (2011) research that leadership affects accountability. Leadership affects employees' moral judgment in working to realize accountability. Ehrich et al (2015), Heidi et al (2016) suggests that authentic leadership indicated by responsibility, openness, and problem-solving ability can serve as a variable for predicting accountability. Influence is in the high group. Powered by Pearson & Suterland (2017) which reveals the importance of leadership and value systems to create accountability. The 'System Accountability' model developed illustrates the interdependence between factors and the conceptualization of a process that can be followed by human resource professionals to develop institutional accountability as a shared value.

Conclusion

The effect of SPI on accountability is significant with the highest magnitude of influence among the 3 variables. The influence of leadership on accountability is significant with the value of influence being in the low group, the culture has an effect on accountability at the lowest level among the three variables. Management implication is to optimize the function of internal control system, especially on ethical leadership and capacity building, integrity and autonomy in determining the direction of OPD, the need for capacity, integrity and autonomy in determining the direction of OPD. SPI, Leadership and Organizational Culture as predictors for accountability in OPD.

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