

HEGEMONY OF PERFORMANCE ACCOUNTABILITY SYSTEMS OF GOVERNMENT INSTITUTIONS IN MALANG : AN IDEOLOGY PERSPECTIVE

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ABSTRACT

This study aimed to understand how the ideology of Gramsci hegemony thought be internalized into implementation and evaluation of Performance Accountability System of Government Institution (SAKIP) in Malang. This study was qualitative research by using a critical case study approach. Data collection of research was conducted by several techniques such as observation, semi-structured interview, and documentation with a key informant and several supporting informants. Data analysis in this study was thematic data analysis where it was used to identify and analyze the meaning pattern in a data set. The result of the study showed that ideology had an important role in maintaining hegemony in the implementation and evaluation of SAKIP in Malang. Ideology was internalized through a continuous socialization process, desk, and technical guidance that created awareness and fairness thus it formed a hegemonic culture. The results were expected to able to contribute theoretically, strengthening and enriching the theory of hegemony in the implementation and evaluation of SAKIP. In addition, the results of this study were expected to contribute practically to the Central Government's policies related to the implementation and evaluation of SAKIP that did not burden local governments.

Keyword: Government Performance, Hegemony, Accountability

ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana ideologi dari pemikiran hegemoni Gramsci diinternalisasikan kedalam implementasi dan evaluasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) di Kota Malang. Penelitian ini merupakan penelitian kualitatif dengan menggunakan pendekatan studi kasus kritis. Pengumpulan data penelitian dilakukan dengan cara observasi, wawancara semi terstruktur dan dokumentasi dengan informan kunci dan beberapa informan pendukung. Teknik Analisis data pada penelitian ini adalah teknik analisis data tematik dimana teknik analisis data ini digunakan untuk mengidentifikasi dan menganalisis pola makna dalam suatu kumpulan data. Hasil penelitian menunjukkan bahwa ideologi berperan penting dalam mempertahankan hegemoni pada implementasi dan evaluasi SAKIP di Kota Malang. Ideologi diinternalisasi melalui proses sosialisasi berkelanjutan, desk, dan bimtek yang menciptakan kesadaran dan kewajaran sehingga membentuk sebuah budaya hegemoni. Hasil penelitian ini diharapkan mampu memberikan kontribusi secara teoritis yaitu memperkuat dan memperkaya teori Hegemoni di dalam Implementasi dan Evaluasi SAKIP. Selain itu, hasil penelitian ini diharapkan berkontribusi secara praktis terhadap kebijakan Pemerintah Pusat terkait dengan Implementasi dan evaluasi SAKIP yang tidak memberatkan Pemerintah Daerah.

Kata kunci: Kinerja Pemerintah, Hegemoni, Akuntabilitas

Introduction

People have the right to sure, safe, and comfortable public services. Public service management is closely related to good governance. Good governance is about how people are treated not only as consumers or recipients of government policies (as in the New Public Management) but as citizens. As citizens, people

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consciously participate in policymaking and are entitled to accept responsibility for government actions that have been implemented (Ekundayo, 2017). Good Governance, in line with the development of ideas that occur in various countries, the role of the state and government has shifted from the role of government to governance. Based on the results of research in 2017 by the Planning and Development Agency of East Java Province in collaboration with the Faculty of Economics, the State University of Malang regarding good governance, it shows that the biggest obstacle to the implementation of development planning is the inconsistency of government policies that cause changes in the direction of implementation and differences in evaluation. One of the objects of research conducted in Malang, which shows that inconsistency can increase the difficulty in determining corrective action and actualizing the expected conditions. The inconsistency of policies and differences in evaluations carried out by the Ministry of Home Affairs and Kemenpan RB have an impact on changes in the performance of the regional apparatus in it. Performance changes could affect accountability.

Accountability is one of the principles of good governance that has been recognized as a fundamental value (Haque and Pathrannarakul, 2013, and Al-Shbail and Aman, 2018). There are two concepts related to accountability, which are: 1) accountability is considered a normative concept whose purpose is to evaluate the performance results of agents, 2) the concept of accountability is said to be a form of accountability of public officials (Bovens, 2010). Accountability is described as a relationship between an individual or agent and the trustee which aims to show the performance of the previously formed agreements (Akbar et al., 2012). In improving the performance accountability, the government issued a regulation on the Government Agency Performance Accountability System (SAKIP) which was outcome-oriented.

SAKIP is regulated through Presidential Regulation Number 29 of 2014 which explains that a systematic form of activity is used as a form of performance reports in the context of accountability and improvement of local government performance. SAKIP is a real picture of the accountability of the Regional Government in which there is a method of achieving the goals and objectives that have been previously set in the planning document (Arjuna and Putri, 2019). Measurement of the efficiency of SAKIP implementation is carried out at the end of each period. This process determines the level of achievement of the implementation of the plans and policies that have been built and determines which areas/parts need to be improved (Guyadeen, and Seasons, 2018, and Pal, 2014). This evaluation process is very important because they are required to show the benefits of their planning programs and policies to the community as a form of accountability and transparency (Guyadeen, and Seasons, 2018, and Gedung, 2010). The reality is that local governments have to adjust to policy inconsistencies and different evaluations that can make it difficult to determine corrective actions and achieve the desired conditions. This statement is in line with the Hegemony Theory of “Cultural Hegemony” which emphasizes that social control of power exercised by a group of people or several people against the masses, is built without physical violence, but uses values, norms, and ideolo-

gies that are internalized through culture or habits (Cole, 2019).

Hegemony is a form of power relations in which the ruling class, in building and maintaining its supremacy by getting the approval of the lower class (Li, and Soobaroyen, 2021). Gramsci argues that ideology has an important role in reaching an agreement, because it is formed as a frame of mind which consists of a set of ideas that dominate the social thinking of society, and influence how individuals develop their subjectivity in social relations (Li, and Soobaroyen, 2021). Therefore, the hegemonic construction is formed by the diffusion of ideology which requires individuals to accept hegemonic class domination and leadership (Li, and Soobaroyen, 2021).

Based on the explanation above, the researcher intends to evaluate the implementation of SAKIP in Malang City using the Hegemony theory to see to what extent the local government can reduce existing constraints, especially related to existing policy inconsistencies. Hegemony theory was chosen because it is more appropriate when connected with practical socio-economic and political problems where the direction of policy can be seen clearly. In addition, empirically the use of hegemony theory about the analysis of the Performance Accountability System of Government Agencies has not been found. However, hegemony theory is widely used in several studies such as research on polemic adoption of International Financial Reporting Standards (IFRS) into accounting practice (Mantzari, and Georgiou, 2018, and Mantzari et al., 2017) and related socio-political governance (Ashraf, and Uddin, 2015). Malang City was chosen as the object of research because in 2018 Malang City received a very good score (BB) for the SAKIP that it has implemented. The results are expected to be able to contribute theoretically, namely strengthening and enriching the theory of hegemony in the implementation and evaluation of SAKIP. In addition, the results of this study are expected to contribute practically to the Central Government's policies related to the implementation and evaluation of SAKIP that are not burdensome to the Regional Government. Policies that do not burden the Regional Government, namely policies that are consistent and uniform in the evaluation process of Regional SAKIP.

Literature review

Theory of Gramsci Hegemony

Antonio Gramsci is known as one of the great and critical thinkers besides the Marxists. Gramsci's thought was discovered by western academics through a collection of notes from prison which was recorded under the title "Quqreni del Carcere or Selection from the Prison Notebooks" which is a diary written when he was imprisoned in 1929 and 1935. One of his most recent works famous is his critical thinking about the concept of hegemony. Gramsci's thought about hegemony is that even though there is diversity in society, there will still be one social class that dominates. The idea of the dominating social class is accepted as a norm that is considered beneficial to all levels of society and also the dominating class (Gillis, 2011).

In general, the theory of hegemony initiated by Antonio Gramsci is a social theory of control of the power of control carried out by a group of people or

several people against the masses, without physical violence, but using values, norms, and ideologies that are internalized through the superstructure in a country. In Gramsci's eyes, for those who are controlled to obey the ruler, those who are controlled must not only feel they have and internalize the values and norms of the ruler but should also approve their subordination. This is what Gramsci means by "hegemony" or ruling with "moral and intellectual leadership". According to Gramsci, intellectuals have played an important role in building and disseminating discourse which is very important for the formation of agreements. Gramsci in his books tries to correct classical Marxist thinking by identifying the relationship between economic crisis, society and political control. As a critical thinker, Gramsci believes that making decisions requires ideology in politics (Xu, 2014).

Gramsci's hegemony theory explains that ideology plays a role in maintaining political control in society. He chooses certain ideas and values to maintain and maintain strength rather than using violence and the power of the ruling party in exercising hegemony. Thus, the establishment of political control is built on the values of the ruling class which have been considered as "common sense" in the people's mindset. And to reflect the changing dynamics of hegemony, Gramsci also introduced the concept of an organic crisis. From this understanding, the political state can restructure the institutional system during an organic crisis as a form of the new ideology, which in turn can continue its hegemonic leadership (Xu et al., 2013).

Ideological Perspectives in Gramsci's Hegemony

Ideology is a complex and ambiguous term. For some writers, the term refers to the formation of relationships between certain organizations and society to create domination. Habermas said the term refers to a systematic form of communication created by those in power to maintain and strengthen existing domination. As an essential component of the superstructure, ideology was formulated to serve the best material interests of the ruling class by creating false consciousness and establishing commodity fetishism. Thus, ideology is illusory, misleading, and misinterpreted (Su, 2011).

Hegemony is defined as a power relationship in which the ruling class, rather than relying principally on forced enforcement, chooses to establish and maintain its supremacy with the approval of the lower classes. Gramsci argues that ideology plays a central role in reaching an agreement, because it is formed as a mental framework consisting of a certain set of ideas, dominates social thinking in society, and influences how individuals construct their subjectivity in social relationships. Therefore, the hegemonic construction is determined by the diffusion of ideologies that guide individuals to voluntarily unite around a 'collective desire' that will be in line with hegemonic class domination and leadership. (Li, and Soobaroyen, 2021).

Ideology is often defined as an intellectual framework consisting of the use of language, concepts, thoughts, and representations that social members use to understand how society functions (Xu, 2014). Ideology has been considered a major concern and discursive phenomenon in the reproduction process of economic systems, and accounting professionals play an important role in this process (Xu, 2014). This understanding reflects that hegemonic domination is achieved through a different approach in which civil society intellectuals form institutions that shape the

development of social structures directly or indirectly into cognitive structures and evaluate social reality (Xu, 2014). This effect, according to Gramsci, is mostly facilitated through education. Therefore, school education can be considered as a fundamental approach to exercising power in civil society. In the case of accounting, ideology is often expressed as technology. International accounting and auditing standards and organizational methods and practices by accounting firms reflect societal ideological consensus on how accounting and auditing should be practiced (Gillis, 2011).

Good Governance

Good governance was first developed by World Bank as a form of support for developing countries. The theory of good governance departs from the needs of these countries in implementing good governance practices. This theory develops with a series of principles and policies to form a modern government that not only puts forward government efficiency. However, good governance must also be supported by accountability between government and society (Ekundayo, 2017). Good governance is about how people are treated not only as consumers or recipients of government policies (as in the New Public Management) but as citizens. As citizens, people consciously participate in policymaking and are entitled to accept responsibility for government actions that have been implemented.

In Indonesia, Good Governance has a different understanding from each organization that implements it. However, even though there are multiple interpretations, most of these organizations imagine that the quality of the existing government in these countries will be getting better with the existence of good governance. Thus, the impact of the actualization is that public services increase, the level of government concern for the community increases, and the number of corruption decreases (Safrijal et al., 2016).

Bureaucracy in the public sector is created to provide services to the public. Even though the public bureaucracy has different characteristics from business organizations, in carrying out its mission, objectives, and programs it adheres to the principles of efficiency, effectiveness, and places the community as stakeholders, which must be served optimally. Public service is a community right that contains principles: simple, clarity, the certainty of time, accuracy, security, responsibility, completeness of facilities and infrastructure, ease of access, discipline, politeness, friendliness, and comfort (Sugandi, 2011).

The International Monetary Fund (IMF) translates the relationship between the theory of good governance and good government, namely by ensuring that a government should apply the following principles, namely: supervising the law, increasing efficiency and accountability of the public sector, and eradicating corruption. These three principles are very important considering that economic growth is a benchmark in the development of a country. Meanwhile, the United Nations Development Program (UNDP) in explaining Good Governance, 9 principles should be applied, namely: Participation, Law enforcement, Transparency, Responsiveness, Consensus-oriented, Justice, Efficiency and Effectiveness, Accountability, and Strategic vision (Rosidin, 2010).

Accountability

Accountability is described as a relationship between an individual or agent and the trustee which aims to show the performance of the previously formed agreements (Akbar et al., 2012). There are at least two different concepts when we talk about accountability. First, accountability is considered a normative concept whose purpose is to evaluate the performance results of agents. While the second concept, accountability is said to be a form of accountability of public officials (Bovens, 2010). However, even though there are different concepts, whatever approach is used, it always contains elements of transparency, openness, and responsiveness (Cumbe and Inácio, 2018).

Accountability is one of the main aspects that should be possessed by public sector organizations whose purpose is a form of accountability to stakeholders to ensure that the organization functions properly (Ray, 2012). Accountability is one of the elements of the embodiment of good governance that is being carried out in Indonesia because according to Suyanto (2010) accountability is the key to the concept of good governance, efficient, effective, clean and responsible, and free from collusion, corruption, and nepotism.

Performance Accountability System of Government Institution (SAKIP)

Performance Accountability System of Government Institution (SAKIP) is a system that aims to increase the accountability of government performance which will be outcome-oriented. Where SAKIP in Indonesia has been regulated in Presidential Regulation No. 29/2014 and PermenPAN and RB No. 12/2015. Both regulations regulate the guidelines for evaluating the implementation of SAKIP carried out by the government. The implementation of SAKIP is presented in the form of a Government Agency Performance Report (LAKIP). However, currently, government agencies tend to only report good performance and minimize excessive information about program failures (Ahyaruddin, and Akbar, 2016). Encouraging the emergence of a new demand to assess the performance of a government agency, namely by using a performance measurement system (SPK). Currently, public organizations are encouraged to introduce new bureaucratic reforms, which is New Public Management (NPM). These reforms aim to increase the efficiency and effectiveness of organizational performance based on output and outcome-based measurements.

Based on Presidential Decree number 29 of 2014 states that the implementation of SAKIP includes a strategic planning process, performance agreement, performance measurement, performance data management, performance reporting, review, and performance evaluation. This research will focus on evaluating all components of SAKIP (performance planning, measurement, reporting, internal evaluation, and performance or target achievements) using the Performance Blueprint approach.

Methodology of Research

Approach and Research Type

This research is a type of qualitative research using a case study approach. The case study approach used in this research is a critical case study. The critical case

study approach is chosen by considering the complexity in which the researcher needs to go back and forth from one type of research activity to another, between empirical observation and theory, and between frameworks, data sources, and analysis.

Research Location

This research was conducted in Malang City, which is the Regional Apparatus (PD). PD was chosen because its task and function are to carry out governance in Malang with short, medium, and long-term development programs. The writer chose Malang Government because Malang was one of the objects of study that the author had previously been involved in. In addition, in 2018 the Malang City Government received a “BB” value for the SAKIP that it has implemented.

Data Collection

Data collection procedures in this study used several methods, namely observation, semi-structured interviews, and document studies. Semi-structured interviews were used to gather information regarding the stages, constraints, implementation, and evaluation of SAKIP in Malang City. Document studies are conducted to review documents related to the implementation and evaluation of SAKIP such as the Malang City Government Agency Performance Accountability Report-, Medium- and Short-Term Strategic Plans, development planning documents, and documents/literature that discuss Gramsci’s Hegemony Theory. In this study, the authors conducted interviews with one key informant, namely the Malang City Research and Development Planning Agency, and three supporting informants, namely the Education Office, Social Service, and Malang City Tourism Office.

Data Analysis Technique

The data analysis technique in this study used thematic data analysis techniques. The stages of thematic data analysis techniques are Step 1: familiarize yourself with the data (read and reread the interview transcript); Step 2: creating initial code (starting to organize existing data with systematic coding so that unnecessary data can be reduced); Step 3: Look for themes (from the initial pieces of data that have been coded and then grouped into themes which broadly cover all existing data); Step 4: Review the theme (modify and review existing themes); Step 5 determines the theme to be analyzed (the final refinement of the existing theme and the goal is to find the essence of each existing theme); and Step 6, namely writing (providing an analysis of predetermined themes). The results of data analysis were validated using several triangulation methods, namely, person to person by comparing various opinions and views of informants, document to document by comparing the contents of various existing documents and literature, and document to person by comparing the contents of the document/literature with the opinion and the views of various informants.

Result and Discussion

Internalization of Ideology in Maintaining SAKIP Hegemony

Maintaining hegemony is necessary for preserving dominance following a change in leadership. Hegemony can never be taken for granted; it must be

maintained by adapting the existing social system. Hegemony is a relationship of agreement using political and ideological leadership. (Xu, 2014). Ideology is something that must be internalized to control hegemony. Ideology is indicated to have a central role in reaching an agreement so that it affects how individuals in community groups develop their subjectivity in social relationships. Therefore, the construction of hegemony is determined by the internalization of ideology which will later guide a community group to voluntarily be in line with the dominance of the hegemonic class leadership (Li, and Soobaroyen, 2020). Similar to the implementation of SAKIP, the existence of various stakeholders and regulations must be able to be internalized into a “value” so that SAKIP actors voluntarily carry out their duties and functions in line with the wishes of the existing hegemonic class.

Ideological internalization begins with the formation of the mindset of the actors involved in implementing SAKIP. This process begins with the formation of policies that are stipulated as regulations. Then proceed with a process of understanding and forming a mindset that is facilitated by the existence of sustainable socialization, desk, and technical guidance that will continue to be adjusted to the needs of the actors. So that on the way the actors voluntarily carry out existing regulations in line with what the hegemony class wants. The efforts made by the hegemonic class in internalizing ideology like this are in line with what Gramsci expressed in his concept of hegemony. Hegemony is not a relationship of domination using power, but a relationship of agreement using political and ideological leadership.

The ideology, values, and norms instilled through the continuous socialization process, desk, and technical guidance constitute a knowledge formation process which later the actors of the SAKIP implementation feel that they are obliged to internalize the values so that they continuously evolve into a form of hegemonic defense. The Government Agency Performance Accounting System was born as an effort to create good governance (Good Governance). Through Presidential Regulation No. 29/2014, the Government Agency Performance Accountability System or SAKIP is defined as a systematic mechanism in which there are various activities, tools, and procedures related to accountability for the performance of government agencies. The purpose of SAKIP is to determine, measure, collect data, classify, summarize, and report the performance of Government Agencies. Every regional apparatus including Malang is obliged to carry out this integration.

Thus, the Performance Report which is compiled periodically at the end of each fiscal year becomes a medium of accountability and as a manifestation of the Regional Government’s obligation to account for the success or failure of implementing programs and activities mandated by stakeholders to achieve measurable organizational missions with performance targets or targets. which have been set. Apart from that, it also acts as a control tool, a performance appraisal tool, and a driving tool for the realization of Good Governance, or in a broader perspective, it functions as a medium for accountability to the public.

In an effort to achieve good governance clearly, SAKIP actors are required to understand the Presidential Regulation of the Republic of Indonesia No.

29/2014 as a guideline in its implementation. The regulation is instilled into the mindset of SAKIP actors to become an ideology sustainably so that in the end what the hegemonic class wants could be achieved. Ashraf & Uddin (2015) provide an understanding that hegemony is a deliberately designed 'strategy' in which the dominant group's ideas can easily be conveyed to dominated groups.

In addition to Presidential Regulation of the Republic of Indonesia No. 29/2014 as a regulation that must be internalized as an ideology in implementing SAKIP, there are two additional regulations, namely the Minister of Home Affairs Regulation No. 86 of 2017 and Permenpan RB No. 12 of 2015, where the two regulations have their respective dominance. -Each in the assessment of SAKIP. As stated by Mr. Prasetya that:

"For their central government, every year there is a SAKIP assessment, in addition to their assessment, they also carry out some kind of socialization or guidance. But what is a problem because of its parent, every regional government only has the internal ministry, but the other side of the performance appraisal is MENPANRB" (BP - 5; Line 8)

The value of SAKIP is the focus of the Regional Government in addition to regional development priorities. Pak Prasetya also explained that:

"The problem is why the local government is pursuing the value of SAKIP, one of which is there is an additional allocation fund, right? The term is given by the center, if our term SAKIP is A or AA, well like that. That is one of the reasons that the most interesting issue is the additional budget allocation because to be able to work on priority projects of the mayor, one of them must be a source of funding, right? Many of the mayor's priority projects need a lot of funding" (BP - 5; Line 32).

According to Mr. Prasetya's statement above, he describes the reasons why local governments including Malang City make SAKIP assessment a priority in addition to regional development priorities. This statement was related to the additional allocation of development funds given by the Central Government to Regional Governments. One of the conditions for this additional fund is that SAKIP from the Regional Government gets a grade of A (Satisfactory) and AA (Very Satisfactory). Why it is considered necessary to be a concern is that the need for data for the implementation of the development priority agenda that has been announced by the Mayor is very large.

It means that both the Minister of Home Affairs and the Minister of Home Affairs each carry their ideology through their respective policies which ultimately make it difficult for local governments to execute SAKIP. If this phenomenon continues, it will become a form of coercion so that it will cause the hegemony class to achieve its political goals. Thus, efforts to maintain hegemony through ideological internalization must be carried out by considering the effectiveness of the acceptance of SAKIP actors so that the existing ideologies can be completely absorbed by SAKIP actors.

Ideology in Forming SAKIP Hegemony Culture

Ideology appears as a core concept in hegemonic construction so that ideology must be internalized in the social structure of the actors into a mindset. Li, and Soobaroyen (2021) said that hegemonic construction is formed by the diffusion of ideology to the individual's mindset so that it will voluntarily be in

line with the desires of the hegemonic class. Ideology is instilled to form a culture which in the end hegemony can be maintained. The Hegemonic Culture of SAKIP that was formed in Malang is an assessment of SAKIP that has been implemented by the Central Government, namely Kemenpan RB. The results of the assessment are obtained through an evaluation of the implementation of SAKIP which refers to the Regulation of the Minister of Administrative Reform and Bureaucratic Reform Number 12 of 2015. The final result will determine what category a region is in after going through a series of SAKIP evaluation method processes. The value of SAKIP is the focus of the Regional Government in addition to regional development priorities.

The reason why local governments including Malang make SAKIP assessment a priority in addition to regional development priorities. This reason is related to the additional allocation of development funds provided by the Central Government to Regional Governments. One of the conditions for this additional fund is that SAKIP from the Regional Government gets a grade of A (Satisfactory) and AA (Very Satisfactory). Why it is considered necessary to be a concern is that the need for data for the implementation of the development priority agenda that has been announced by the Mayor is very large. So that the development programs that have been included in the RPJMD can be implemented properly.

Regarding the evaluation of the implementation of SAKIP, the evaluation process is not only carried out through monitoring of the existing system, but sometimes data from outside the agency or work unit is also very important as material for analysis. The evaluation process can be carried out without depending on the completeness and accuracy of existing data. Sufficient information can be used to support arguments about the need for improvement. The use of data for evaluation is prioritized on the speed of obtaining data and its usefulness. Thus, evaluation results will be obtained more quickly and corrective action can be taken immediately.

Although from the regulatory side, through Permenpan RB No. 12/2015 it is clear what components are used as assessment indicators, it seems that from the side of Kemenpan RB still wants to play tug-of-war with local governments. The existence of innovation is a key factor determining the high category of SAKIP from a region. Therefore, Malang Government takes strategic steps in the form of innovation to maximize services to the people of Malang City.

The culture above is formed by a process of internalizing ideology which is regularly carried out. Xu (2014) says that ideology is rooted in an intellectual framework in which there is the use of language, concepts, thoughts, and representations used in social structures. The implementation of this ideology according to Gramsci is mostly facilitated through education (Gillis, 2011) as has been done by Malang, namely facilitating SAKIP actors with continuous training, desks, and BIMTEK. There is a cooperation between the central government and local governments in the process of internalizing ideology so that ideology can be well embedded, so that hegemony can be maintained. These results are supported by research by Mantzari, and Georgiou (2018) and Mantzari et al., (2017) that IFRS adoption is induced by external and internal forces. International

organizations that work together to support the global market are external forces that cannot be avoided by Indonesian accounting standard setters to adopt IFRS. While the internal strength is the interests of individuals and groups that encourage Standard Setter to adopt IFRS in their accounting practices. This means that both internal and external forces work together so that the process of internalizing ideology can occur perfectly. Thus, it can be said that Gramsci's hegemony theory connects ideological representations to culture, whose effectiveness can be seen from how the sub-ordinate group accepts the dominant ideology as a normal reality or things that usually occur in daily experience and consciousness.

Conclusion

Based on the results and discussion above, it can be concluded that ideology plays an important role in maintaining hegemony in the implementation and evaluation of SAKIP in Malang. Ideology is internalized through a continuous socialization process, desk, and technical guidance that creates awareness and reasonableness of differences and inconsistencies in policies, namely regulations from the Ministry of National Development Planning and the Ministry of Home Affairs. The existence of differences and inconsistencies in policies resulted in the implementation and evaluation of SAKIP being unable to run optimally. Even so, the Regional Government cannot refuse because the results of the evaluation determine how much regional development funds are provided by the Central Government. Awareness and reasonableness of the differences and inconsistencies of these policies ultimately form a hegemonic culture. Thus, the existing ideological internalization process indirectly maintains the hegemony of the Performance Accountability System in Malang.

Limitation

Associated with the research process that has been carried out has research limitations. Among them, the interview process was only conducted with 1 person from the Planning, Research, Development Agency (Barenlitbang) of Malang, which is staff in the Planning and Reporting Division. Researchers cannot conduct direct interviews with the Head of Division or the Head of Barenlitbang because at the time the research was carried out it coincided with his schedule of meetings with both the mayor and the provincial government. Researchers have tried several times to make appointments but they always never work. This makes it difficult for researchers to obtain information about the implementation and evaluation process of SAKIP carried out by the Head of the Division or the Head of Barenlitbang

Suggestion

The suggestion that can be recommended to Government of Malang, it is hoped that it will be able to increase innovation in regional development so that SAKIP can get a very satisfactory (AA) or satisfactory (A) score. For the Ministry of Home Affairs and Kemenpan RB, it is hoped that they will be able to act consistently and uniformly on the SAKIP evaluation policy of the Regional Government. For further researchers, they can review this theme by conducting

interviews with the Head of the Division or the Head of Barenlitbang who in this research cannot yet be done. In addition, further researchers can develop this research by replacing the theory of hegemony ideology with other theories such as the theory from Praxis Habermas which is thick with thoughts and efforts to reconcile various interests or by changing the methodology used other than the critical case study approach such as the known postmodernist ethnomethodology approach by deconstructing a phenomenon.

Implication

The practical implications of this research can be used as material for consideration for the Ministry of Home Affairs and Ministry of Empowerment of State Apparatus and Bureaucratic Reform RB in issuing regulations related to the implementation and evaluation of SAKIP so that accountability, which is one of the indicators of Good Governance, can be maximally achieved. In addition, there are theoretical implications that are expected to strengthen and enrich the theory of Gramsci's hegemony in the implementation and evaluation of SAKIP.

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