ACCOUNTABILITY, TRANSPARENCY, AND EFFECTIVENESS ON ORGANIZATIONAL PERFORMANCE OF REGIONAL INCOME MANAGEMENT AGENCY

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Abstract

Purpose: This study aims to determine the effect of accountability, transparency and effectiveness on the organizational performance of the Regional Revenue Management Agency of Cirebon Regency.

Research Methodology: This research was conducted at the Regional Revenue Management Agency office of Cirebon Regency. This research is included in the category of causal associative research using a quantitative approach. With the number of respondents as many as 74 employees with saturated sampling technique means that all the population is used as a sample in the study. Sources of data used are questionnaires, observation and documentation techniques. The data analysis techniques are instrument test (validity test and reliability test), percentage descriptive analysis, classical assumption test, and multiple regression analysis and hypothesis testing using SPSS for Windows version 24.0.

Results: The results showed that the three independent variables had a very positive effect on the dependent variable. This is shown from the results of tcount of all variables greater than ttable 1,994. In addition, from the results of jointly testing the hypothesis, the value of F_count > F_table is 2.735. And the value of R Square shows the number 0.700 which means that (X1), (X2), and (X3) have an influence of 70.0% on organizational performance (Y). The remaining 30.0% is influenced by other variables not examined. And from the R value, it can be seen that there is a very strong relationship between the three independent variables on the dependent variable in this study.

Limitations: Limited number of research samples and research variables.

Contribution: Theoretical contributions to accountability, transparency, and effectiveness and organizational performance. Practical contribution to regional income management agency.

Keywords: Accountability, Transparency, Effectiveness, Performance

1. INTRODUCTION

In the public interest, according to Muindro (2013:121) in his book Public Sector Accounting states three main pillars, namely: transparency, accountability, and participatory. Transparency is built on the basis of freedom to obtain transformations related to the public interest that can be directly obtained for those who need it, with the freedom to obtain information, there will automatically be community participation or community involvement in it. Accountability refers to the accountability by a person to the giver of responsibility. Public accountability demands more emphasis on horizontal accountability, not only vertical accountability. Participatory describes community involvement in decision-making, either directly or indirectly through

representative institutions that can channel their aspirations. Such participation is built on the basis of freedom of association and speech as well as constructive participation.

The realization of accountability is the main goal of public sector reform. In general, accountability is defined as a form of obligation to account for the success or failure of the organization's implementation in achieving the targets that have been applied for the previous periods which are carried out periodically (Mustofa, 2012). Effective accountability can be realized if the information conveyed is easy to understand. The community as a party that gives trust to the government to manage public finances has the right to obtain government financial information to evaluate the government (Mardiasmo, 2009).

Accountability is intended to ensure public trust in government and bridge the gap between the community and government (Aucoin and Heintzmen, 2000). Accountability is also intended as a mechanism for accountability for the performance of public officials which is described through actions that are in accordance with regulations and ethical behavior (Scott, 2000: Mulgan, 2003) in (Mahayani, 2017). Accountability is not just a formal financial responsibility of an organization, but is an accountability that includes compliance with regulations, organizational environment, society and government (Patton, 1992) in (Mahayani, 2017).

Transparency is a form of openness in providing information by the government to parties who need information related to public resource management activities (Mardiasno 2002). Transparency means that every community has the same rights and opportunities to know the budget process that concerns the interests and aspirations of the community, especially the fulfillment of community needs.

Cirebon Regency Regional Revenue Management Agency, is one of the SKPD in the Cirebon Regency Government. In the performance determination document, the Regional Revenue Management Agency in 2019 has set 3 (three) strategic targets, namely:
1. Increased realization of local tax revenues;
2. Increased settlement of regional tax receivables;
3. Increased acceleration of service processes to local taxpayers.
In order to achieve these performance targets, the Regional Revenue Management Agency of Cirebon Regency has established policies, namely: Professional Improvement and Competence of Apparatus Resources, Increased Revenue Potential Exploration and Public Awareness. Improvement of Guidance and Control, as well as Improvement of Revenue Management System Administration.
To support the strategy in the organizational performance of the Cirebon Regency Regional Revenue Management Agency, it is necessary to have good communication between leaders and employees as well as among fellow employees within the scope of work of the Cirebon Regency Regional Revenue Management Agency office.

In addition, an effective leader is also needed, is a leader who successfully directs and moves a person and group to carry out all planned activities in an effort to achieve the goals that have been set. Leaders who pay less attention to subordinates even tend to be more autocratic, namely directing and supervising employees closely to ensure that tasks are carried out as desired and leaders pay more attention to the implementation of work than the development of employees, this will lead to dissatisfaction of employees who have a desire to develop. (Kartini, 2002)..

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT
Understanding Accountability

Sedarmayanti (2009), accountability, namely the existence of clear task limitations and accountability. Accountability refers to developing a sense of public responsibility for decision makers in government, the private sector and civil society organizations as well as for stakeholders. Especially in the bureaucracy, accountability is an effort to create a system for monitoring and controlling quality performance, inefficiency, and resource destruction, as well as transparency in financial management, procurement, accounting, and from the collection of resources.

The explanation of Law Number 28 of 1999 concerning State Administration that is Clean and Free from Corruption, Collusion and Nepotism provides a not much different understanding, here accountability is defined as the principle that determines that every activity and the final result of the activities of state administrators must be accountable to the community or the people. as the holder of the highest sovereignty of the state in accordance with the provisions of the applicable laws and regulations. In Law no. 25 of 2009 concerning Public Services, accountability is defined as the process of providing services that can be accounted for in accordance with the provisions of laws and regulations. According to Mahmudi (2013), there are five DIMENSIONS of accountability, namely:
1. Legal Accountability and Honesty
2. Managerial Accountability
3. Program Accountability
4. Accountability Policy
5. Financial accountability

Definition of Transparency

Understanding Transparency According to Experts. The definition of transparency according to experts, among others: Krina (2003), Transparency is a principle that guarantees access or freedom for everyone to obtain information about the administration of government, namely information about the policy making process and its implementation as well as the results achieved. Mardiasmo (2004), Transparency is the openness (openness) of the government in providing information related to public resource management activities to parties who need information.

Transparency is a principle that guarantees access or freedom for everyone to obtain information about the administration of government, namely information about policies, the process of making and implementing them, as well as the results achieved. Transparency is the existence of an open policy for supervision. Meanwhile, what is meant by information is information about every aspect of government policy that can be reached by the public. Information disclosure is expected to result in healthy, tolerant political competition, and policies are made based on public preferences.

The dimensions of transparency according to Mardiasmo (2009:19) are as follows:

1. Informativeness (informative) Providing information flow, news, explanations of mechanisms, procedures, data, facts, to stakeholders who need clear and accurate information. Indicators of informative according to Mardiasmo (2006) include:

    a. On time. Financial statements must be presented in a timely manner so that they can be used as a basis for making economic, social, political decisions and to avoid delays in making those decisions.
    b. Adequate. The presentation of financial statements in accordance with generally accepted accounting principles in Indonesia includes the inclusion of adequate informative disclosures on material matters.
    c. Clear. Information must be clear so that it is understood so as not to cause misunderstandings.
    d. Accurate. Information must be free from errors and not misleading for users who receive and use the information. Accurate also means that information must clearly reflect the intent.
    e. Comparability Financial reports should be comparable between time periods and with similar agencies. Thus, comparability means that financial statements can be used to compare the performance of the organization with other similar organizations.
    f. Easily accessible. Information must be easily accessible to all parties.

2. Disclosure to the public or the public (stakeholders) on financial activities and performance.

    a. Financial Condition. A complete view or condition of the finances of an organization or organization during a certain period or period of time.
    b. Board of Management. Components (work units) within the organization. The organizational structure shows the division of labor and shows how the different functions or activities are integrated (coordination).
    c. Forms of planning and results of activities. A series of actions to achieve the desired result.
    d. Always make sure the team understands the state of the company – no matter how bad it looks. Nothing great can be achieved by hiding problems. If we are concerned about a certain aspect of our business, we must let the team know.
    e. The more information they have, the more they can help. On the other hand, when teams understand that they play an important role in the company's success, we can hold each other accountable for a common goal.

Definition of Effectiveness

Etymologically the word effectiveness comes from the word effective, in English "effective" has intervened in Indonesian and means "successful". Soekanto (1990) explains that effectiveness comes from the word effectiveness which means a measure of the extent to which a group achieves its goals.

According to Bastian in Tangkilisan (2005) states that effectiveness is the relationship between output and goals, where effectiveness is measured based on how far the level of output, policies and procedures of the organization achieve the goals that have been set. This means that effectiveness can be seen through the achievement of results which are then adjusted to the previously planned goals.

Indicators of effectiveness according to Richard M. Steers in Tangkilisan (2005) are as follows: 1). Achievement of objectives. 2). Integration. 3). Adaptation.

According to Sedarmayanti (2009; 140-142) the dimensions of effectiveness are divided into 2, namely:

1. Human resources, which consist of: a). Effective Use of Human Resources, b). Effectiveness of the Use of Facilities and Infrastructure, c). Organizational Resource Effectiveness

2. Success, which consists of: a). Achievement of Vision and Mission, b). Work Program Achievement, c). Achievement of Organizational Performance Target.

Understanding Organizational Performance

Another definition comes from Murpy and Cleveland in Pasolong (2007) which states that performance is the quality of task and work-oriented behavior. This means that organizational performance in an organization is determined by the attitudes and behavior of employees towards their work and employee orientation in carrying out their work. Performance according to Armstrong and Baron (1998) as quoted by Wibowo (2008) is about doing work and the results achieved from the work. Motowidlo and Van Scotter (in Mardiana, Syarif, 2018) propose two dimensions of performance, namely:

1. Task Performance. Task performance (technical work performance) is the behavior associated with maintaining and serving the core technicalities of the organization.

2. Contextual Performance. Contextual performance (interpersonal work performance) is a function of knowledge about one's interpersonal skills that supports the wider social environment in which core technicalities must function.

Based on the framework of thought and research paradigm and related principles, the following hypotheses are formulated:
1. Partial hypothesis of accountability variable
It is suspected that there is a positive and significant effect of accountability on organizational performance.
2. The partial hypothesis of the transparency variable.
It is suspected that there is a positive and significant effect of transparency on organizational performance.
3. The partial hypothesis of the effectiveness variable.
It is suspected that there is a positive and significant effect of effectiveness on organizational performance.
4. Simultaneous hypothesis:
It is suspected that there is a joint positive and significant influence between accountability, transparency and effectiveness on organizational performance.
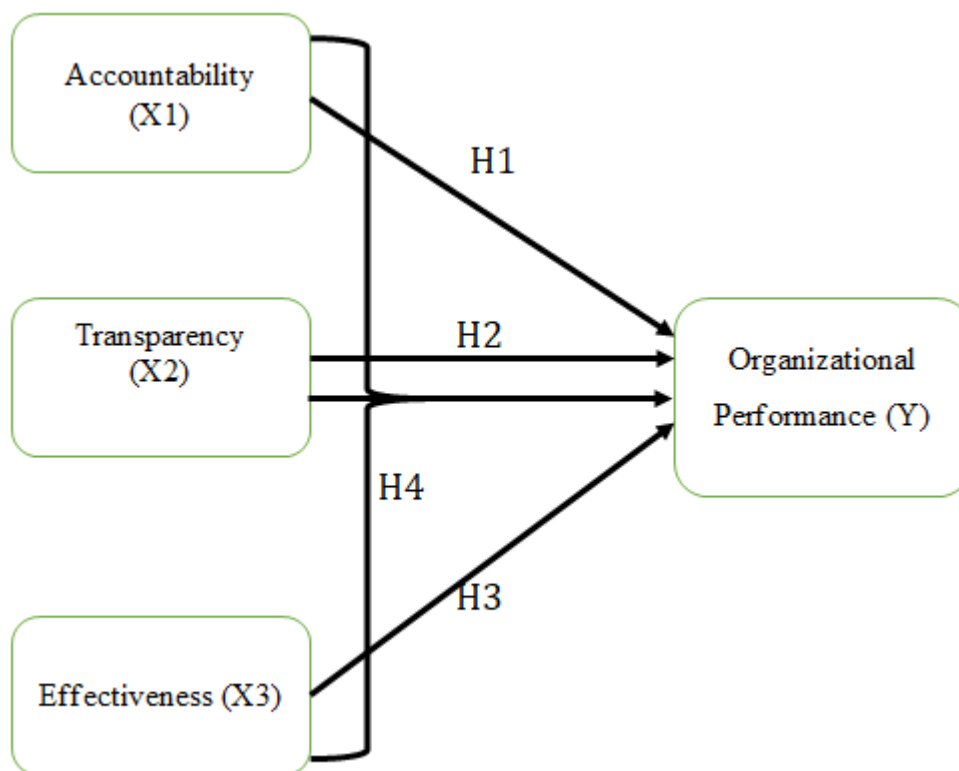
Figure 1. Conceptual framework

3. RESEARCH METHODOLOGY

This study will examine four variables, namely three independent variables and one dependent variable. The independent variables are: Accountability (X1), Transparency (X2) and Effectiveness and Efficiency (X3), while the dependent variable is Organizational Performance (Y) in this case Bappenda Cirebon Regency. Based on the distribution of these variables, this study will use the explanatory survey method, which is a survey that tries to connect variables and test these variables (Rusidi, 1989:15). In terms of the level of explanation, this research is included in causality associative research (Sugiyono, 1999: 7), which is looking for the influence of one variable with another variable, while the type of data used is quantitative data. The total population in this study were all employees of the Cirebon Regency Bappaenda including echelon II and III officials totalling 74 people.

4. RESULTS AND DISCUSSIONS

Research Variable Validity Test Results

The validity test can be calculated by comparing the value of r〗_hitung (correlated item-total correlation) with the value of r_table for degree of freedom (df) = n-2. In this study, r_table for degree of freedom (df) = 74-2 with a significance level = 5%, then the value of r〗_(table) is 0.195. The results of the validity test can be seen in the following table:

Table 1. Results of Research Variable Validity Test

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Item-Total Statistics				
X1-1 Akun	21.85	9.937	.703	.834
X1-2 Akun	21.59	10.464	.796	.815
X1-3 Akun	21.80	10.328	.726	.827
X1-4 Akun	21.55	13.182	.433	.874
X1-5 Akun	21.70	10.157	.752	.822
X1-6 Akun	21.64	12.427	.553	.858
X2-1 Trans	22.32	3.811	.623	.804
X2-2 Trans	22.30	3.828	.568	.815
X2-3 Trans	22.42	3.699	.667	.795
X2-4 Trans	22.32	3.756	.656	.797
X2-5 Trans	22.32	3.592	.660	.796
X2-6 Trans	22.30	4.075	.472	.833
X3-1 Efek	21.86	7.954	.756	.887
X3-2 Efek	22.01	7.356	.794	.880
X3-3 Efek	22.08	7.336	.773	.884
X3-4 Efek	21.89	7.632	.872	.871
X3-5 Efek	21.95	7.586	.704	.895
X3-6 Efek	21.89	8.344	.571	.912
Y-1 Kin	37.50	23.486	.461	.883
Y-2 Kin	37.55	21.976	.544	.879
Y-3 Kin	37.36	22.673	.540	.878
Y-4 Kin	37.28	22.425	.651	.871
Y-5 Kin	37.35	22.039	.700	.867
Y-6 Kin	37.45	23.155	.439	.886
Y-7 Kin	37.38	20.266	.824	.856
Y-8 Kin	37.18	20.969	.815	.858
Y-9 Kin	37.45	21.894	.665	.869
Y-10 Kin	37.49	22.555	.547	.878

Source: Data processed by SPSS 24, 2021

Based on the results of table 1 above, it shows that all statements of all variables in this study are valid. This can be seen from the corrected item-total correlation value which is less than rtable indicating that the statement is not able to measure the variable that wants to come out, and if r count > r table then the statement is valid (Ghazali 2013: 46). From these results, it shows that the correlation value of each variable statement item score in the study is above the r table (0.195), which means it is valid. This means that all question items are able to measure the variables of accountability, transparency, effectiveness and organizational performance.

Variable Reliability Test Results

Reliability test is used to measure the extent to which an instrument can be trusted. Testing with Cronbach's Alpha is used to test the level of confidence of each variable questionnaire. A study is said to be reliable if the Cronbach alpha value is > 0.70.

Table 2. Research Variable Reliability Test Results

Research variable	Reliability Statistics		Reliable Value	Information
	Cronbach's Alpha	*N of Items*		
Accountability (X1)	.863	6		
Transparency (X2)	.834	6	0,70	**Very Good**
Effectiveness (X3)	.906	6		**Reliability**
Organizational Performance (Y)	.884	10		

Based on table 2, the results of Cronbach's alpha reliability test show that all variables in this study have Cronbach's alpha values > 0.70. This can be seen from the Cronbach's Alpha value of all positive research variables, respectively variable X1 = 0.863, variable X2 = 0.834, variable X3 = 0.906 and variable Y = 0.884. Thus it can be said that all statements in this study have a high level of good reliability and can be used in the analysis in this study.

Multicollinearity Test Results

To detect the presence or absence of multicollinearity in the regression model, it can be seen from the tolerance value and variance inflation factor (VIF). The cut off values commonly used to indicate the presence of multicollinearity are tolerance values > 0.10 and VIF values < 10 (Ghozali Imam, 2016: 105).

Table 3. Multicollinearity Test Results

Coefficients[a]			
		Collinearity Statistics	
Model		Tolerance	VIF
1	Accountability-X1	.679	1.473
	Transparency-X2	.823	1.215
	Effectiveness-X3	.595	1.679
a. Dependent Variable: Performance-Y			

Based on table 3 above, it shows that each of the accountability, transparency and effectiveness research variables has a tolerance value > 0.10 and a VIF value < 10. This indicates that there is no multicollinearity problem in the regression model, so that it meets the requirements of regression analysis.

To test the normality of the data can also use the Kolmogorov Smirnov statistical test (K-S). The magnitude of the K-S level with a significant level above 0.05 means that it can be concluded that the residual data is normally distributed (Ghazali, 2013: 163).

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		74
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	3.63707049
Most Extreme Differences	Absolute	.088
	Positive	.040
	Negative	-.088
Test Statistic		.088
Asymp. Sig. (2-tailed)		.200[c,d]

Based on table 4 the results of the normality test above show the results that Asymp. Sig. (2-tailed) obtained a value of 0.200, this is when compared with a probability of 0.05, it is greater, which means that the data used in this study is normally distributed.

To detect the heteroscedasticity of the significance level, the Glejser test or absolute residual of the data can be used. If the significance level is above 10%, it means that there is no heteroscedasticity, but if it is below 5%, it means that there are symptoms of heteroscedasticity (Ghazali, 2013: 139). The results of the heteroscedasticity test can be seen in table 6 below:

Table 5. Heteroscedasticity Test Results

	Coefficients[a]				
	Unstandardized Coefficients		Standardized Coefficients		
Model	B	Std. Error	Beta	t	Sig.
1 (Constant)	.546	2.783		.196	.845
Accountability-X1	.069	.058	.148	1.194	.237
Transparency-X2	.051	.092	.286	1.812	.294
Effectiveness-X3	.064	.084	.374	1.342	.147
a. Dependent Variable: Res2					

Based on the results of table 5 it can be seen the results of the Heteroscedasticity Test, which shows that all research variables have a sig value greater than 0.05, it can be said that in this test there is no heteroscedasticity. Based on the results of the three classical assumption tests, it can be concluded that the research data does not violate the classical assumptions, thus the regression analysis model is feasible to be used as a hypothesis testing tool.

4.6 Multiple Linear Regression Analysis

The method of multiple linear regression analysis is to predict the value of the Dependent variable, namely organizational performance (Y) and the Independent variable of accountability (X1), transparency (X2), effectiveness (X3) by using SPSS 24 software as follows:

Table 6 Multiple Linear Regression Test Results

Model		B	Std. Error	Beta	t	Sig.
		Coefficients[a]				
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.028	5.210		1.197	.844
	Accountability-X1	1.301	.108	.956	12.026	.000
	Transparency-X2	1.169	.172	.490	6.778	.000
	Effectiveness-X3	1.035	.157	.561	6.603	.000
a. Dependent Variable: Performance-Y						

The multiple linear regression equation model based on the table above is as follows:

$$Y = 1{,}028 + 1{,}301\,X_1 + 1{,}169\,X_2 + 1{,}035\,X_3$$

From the regression function above, it is known that:

1. The value of a or a constant of 1.028 means that if the variable

accountability (X1), transparency (X2), effectiveness (X3) constant (0), then organizational performance will increase by 1.028

2. The regression coefficient value of the accountability variable (b1) is positive at 1.301. This shows that if accountability is increased by 1 unit with a note that the transparency and effectiveness variables are considered constant, it will increase organizational performance by 1.301.

3. The value of the regression coefficient of the transparency variable (b2) is positive at 1.169. This shows that if transparency is increased by 1 unit with a note that the accountability and effectiveness variables are considered constant, it will increase organizational performance by 1.169.

4. The regression coefficient value of the effectiveness variable (b3) is positive at 1.035. This shows that if the effectiveness is increased by 1 unit with a record that the accountability and transparency variables are considered constant, it will increase organizational performance by 1.035.

Table 7. Table of Correlation and Determination Coefficient Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
		Model Summary		
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.836[a]	.700	.687	3.714
a. Predictors: (Constant), Effectiveness-X3, Transparency-X2, Accountability-X1				

The discussion of the coefficient of multiple determination and multiple correlation coefficient is as follows:

1. It is known that the value of the multiple correlation coefficient (R) = 0.836 indicates a very strong simultaneous relationship between the three independent variables on the organizational performance variable.

2. And the value of the coefficient of multiple determination in this study uses a value of R square = 0.700, meaning that simultaneously the influence of variables X1, X2 X3 is 70.0% on changes in variable Y, while the remaining 30.0% is caused by other variables that are not researched.

Furthermore, in this study, the number of samples (n) was 74 respondents so that the F_{value} (table) was 2.735 at a significance level of 0.05. The results of the F statistical test carried out with using regression analysis on SPSS 24.0 software obtained the results shown in table 9 as follows:

Table 8 F . Test Results

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2247.957	3	749.319	54.317	.000[b]
	Residual	965.665	70	13.795		
	Total	3213.622	73			
a. Dependent Variable: Performance-Y						
b. Predictors: (Constant), Effectiveness-X3, Transparency-X2, Accountability-X1						

Based on Table 8, the value of $F_{(count)}$ is 54,317 with a significance level of 0.000. While the value of F_{table} is 2,735. From the results of the above calculation, the value of $F_{(count)} \geq F_{(table)}$ (54,317 2,735) and the level of significance (0.000 < 0.05) with this, the hypothesis H4 can be accepted.

Testing through the t test is to compare $t_{(count)}$ with $t_{(table)}$ at the real level = 0.05. The t test has a significant effect if the calculation results $t_{(count)} \geq t_{(table)}$ or the probability of error is less than 5% (sig < 0.05). In this study, $t_{(table)}$ used is 1,994. And the results of the t-test of each variable are as follows:

Table 9. t test results

Coefficients[a]			
	Model	t	Sig.
1	(Constant)	1.197	.844
	Accountability-X1	12.026	.000
	Transparency-X2	6.778	.000
	Effectiveness-X3	6.603	.000

a. Dependent Variable: Performance-Y

Partial testing to prove hypotheses 1 to 3 obtained the following results:

The tcount value of the accountability variable (X1) is 12,026 t_table (1,994) with a significance level of 0.000 (p < 0.05). It means that there is a significant influence between the accountability variables (X1) on organizational performance. From these results, it can be seen that Ho is rejected and Ha is accepted. First Hypothesis Accepted.

The tcount value of the transparency variable (X2) is 6.778 t_table (1.994) with a significance level of 0.000 (p < 0.05). It means that there is a significant effect between the transparency variable (X2) on organizational performance. From these results, it can be seen that Ho is rejected and Ha is accepted. Second Hypothesis Accepted.

The tcount value of the effectiveness variable (X3) is 6.603 t_table (1.994) with a significance level of 0.000 (p <0.05). It means that there is a significant influence between effectiveness on organizational performance. From these results, it can be seen that Ho is rejected and Ha is accepted. Third Hypothesis Accepted.

5. CONCLUSION

Based on the problem formulation and hypotheses that have been built as well as analysis of the results of research and discussion, it can be concluded as follows:

Accountability partially has a significant positive effect on the Organizational Performance of the Cirebon Regency Bappenda, as evidenced by the value of t_count t_table with sig 0.05.

Transparency partially has a significant positive effect on the Organizational Performance of the Cirebon Regency Bappenda, as evidenced by the value of t_count t_table with a value of sig 0.05.

The partial effectiveness has a significant positive effect on the Organizational Performance of the Cirebon Regency Bappenda, as evidenced by the t_count t_table with sig 0.05.

Accountability, Transparency and Effectiveness simultaneously have a significant positive effect on the Organizational Performance of Bappenda Cirebon Regency with a total effect of 70.0%. The rest is influenced by other variables not examined..

LIMITATION AND STUDY FORWARD

No study covers all aspects of the research problem. Author should discuss the limitations or gaps of this study. And also, present future scope or plan of the study.

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