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## Public Accountability Analysis And Government Performance Measurement

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### Abstract

*This article was created to provide an overview of how important the role of public accountability and public transparency is in governance. Accountability can be seen from an accounting perspective, a functional perspective and an accountability system perspective. Several techniques were developed to strengthen accountability systems through methods widely used in accounting, management and research such as management by objectives, performance budgeting and operations research. Performance measurements are grouped into three categories of indicators, namely (1) indicators to measure service effort, (2) indicators to measure service achievement, and (3) indicators linking effort to achievement. The Accountability System is also an obligation to provide accountability or answer and explain the performance and actions of a person/legal entity/leader of an organization to parties who have the right or obligation to hold accountable.*

**Keywords :** *public accountability and performance measurement*

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### INTRODUCTION

The public sector in Indonesia, especially local governments, experienced a period of time that required quite rapid and significant changes. The collapse of the old regime (new order) with very governance management pattern Centralization becomes a very momentum right to form a government that more autonomous and independent. Since reform rolling a decade ago that's the demand the change will be felt so swiftly by local government institutions. First, the presence of new regulations (related to autonomy regional) 'force' local governments to a lot of self-improvement in order to accommodate the new regulations. Second, expectations public towards local government increasingly increased along with the euphoria of reform and the disclosure of information so much opportunity for the public to know, follow, judge and then criticize programs run by local government.

Regulations and public expectations become factors that are very important in changing government management practices in the area. Centralized government has be decentralized, at least in depth formal plain, after the presence of Law no. 22/1999 on regional government and UU No. 25/1999 concerning financial balance

between central and local government (ie later, replaced by Law no. 32 and No. 33 of 2005). On the other hand, existence The public can no longer be seen as mere complementary let alone complementary to sufferers in in public service mechanisms. People who are not satisfied with the service provided given by government institutions do not want just give up and stay silent. Protest in various forms usually with easily can be done by the community without afraid of the repressive actions of the authorities although sometimes excessive and not proportional again.

It is undeniable that its presence a multitude of regulations, diverse and often overlapping or even contradict each other very much confusing morning executors in the field. Regulation is supposed to be the medicine for curing the 'disease' in management government has become a new disease which is no less dangerous than the original disease. Local government in Indonesia is currently facing a new challenge which is not easy to beat. Although regional autonomy has been running for a decade, efforts to achieve public accountability there is clearly still a lot of work left House. The existence of various related regulations with regional autonomy and accountability The public does not necessarily produce an accountable and well-performing government.

This journal was written to discuss literature studies related to accountability practices and performance measurement in government institutions, with the object of research being the local government of South Bario Regency, with the aim of finding evidence about the method, content, and reasons for accountability as well as the factors that influence accountability and measurement practices. performance in governance in local government institutions in Indonesia.

## **METHOD**

The unit of analysis of this study is local government (District and City).represented by a senior official in charge responsible for compiling LAKIP. Questionnaire on performance measurement and accountability sent simultaneously to the government districts and cities throughout Indonesia. From Of the 400 questionnaires sent, there were 80 questionnaires were received back after being filled out completely by the respondent (level return of 20%). Not very high however quite adequate considering the respondents who are generally very busy with government affairs takes a lot of time and effort.

As shown in table 1, from all questionnaires received back, 62% originating from South Barito and 38% from outside South Barito, sufficient to provide a balanced representation.

**Table 1. Distribution of Respondents**

	Questionnaire sent		Questionnaire accepted		Rate of Return (20)
	Amount	%	Amount	%	
	(400)	(100)	(100)	(100)	
<b>Location</b>					
South Barito	300	75	62	62	49
Outside South Barito	100	25	38	38	31
<b>Type</b>					
Regency	13	75	70	70	55
City	1	25	30	30	25

Source: Data Processed by Researchers, 2023

## **RESULTS AND DISCUSSION**

Survey results about tools, content and reasons accountability reporting can be done seen in full in table 2 and 3. Most of the respondents stated that most of the information conveyed to stakeholders is of a very nature general (see table 1, items a-c). Meanwhile which more technical and related to measurement less performance gets a large portion and only at medium and low levels (table 6, items d-h). This fact indicates reluctance that could be caused by inadequacy of local government human resources in preparing the report component more technical.

Financial reports seem to be more widely used than performance reports as shown in table 3, where is the report Annual financials top the list as a professional tool to convey local government accountability stakeholders. Meanwhile for tools political radio programs, executive meetings and the legislature is at the top as for the Chamber Trade and Industry get attention the most minimal. Not surprising then the business world often expresses its disillusionment with the local governments they control unfavorable view of the business world.

**Table 2. Fill in the Accountability Report**

	Score
a. program goals and objectives	89
b. local government goals, priorities and general policies	88
c. program functions and activities	84
d. program output	77
e. program performance information	70
f. program result	69
g. performance indicator comparison	62
h. performance indicator trends	61

Source: Data Processed by Researchers, 2023

**Table 3. Accountability Tool**

	Score
<b>Professional Tools</b>	
a. annual financial reports	83
b. budget report	78
c. performance appraisal report	69
d. program evaluation report	68
e. financial audit report	67
f. performance audit report	62
<b>Political Tool</b>	
a. Radio Program	73
b. Executive Meeting	71
c. Legislative Meeting	69
d. Dedicated SMS line	60
e. Internet site	59
f. Hearing	58
g. Community Survey Report	58
h. Press Conference	57
i. Television Program	54
j. Special Telephone Line	53
k. Chamber of Commerce and Industry Meeting	41

Source: Data Processed by Researchers, 2023

Organizational capacity is very clear to see dominate the reasons for the need for accountability, followed by management commitment and external pressure. This finding is quite interesting and exhilarating to remember if we Associate it with the concept of isomorphism means normative isomorphism is more dominant than coercive isomorphism. kind of condition this usually happens in developed countries such as countries in Europe, USA, Australia and New Zealand whose public sector has much more advanced.

### **Institutional Theory**

In the organization context, especially public sector organizations, institutional theory becomes most references to explain the structure and changes of an organization. Moreover, those organizations have many interactions and are influenced by the external environment. Several researches that used institutional theory in the context of public sector organizations especially in Indonesia, for example: Akbar et al. (2012); Wijaya and Akbar (2013); Syachbrani and Akbar (2013); Sofyani and Akbar (2013); Manafe and Akbar (2014); Primarisanti and Akbar (2015); Sofyani and Akbar (2015); Akbar et al. (2015); and Ahyaruddin and Akbar (2016).

Institutional theory is a sociology theory that seeks to explain organizational structure (Scott, 1995). Institutional theory has many dimensions. In an organizational context, the concept of institution and institutionalization is defined in different ways. Scott (1987) defines institutionalization as:

“The social process by which individuals come to accept a shared definition of social reality — a conception whose validity is seen as independent of the

actor's own views or actions but is taken for granted as defining the "way things are and/or the way things are to be done".

The institutional theory explains a structure where an organization adopts something conformity with a cultural ethic code that then leads to the legitimacy and support of external organizations (DiMaggio and Powell, 1983; Ahyaruddin and Akbar, 2016). DiMaggio and Powell (1983) suggest that time over time, in an established area, organizations tend to move toward homogenization, although at first they show huge diversity. The exact term for describing the homogenization process is isomorphism.

DiMaggio and Powell (1983) distinguish two types of isomorphism, namely: competitive isomorphism and institutional isomorphism. Competitive isomorphism is related to efficiency (technical or economic explanation). When there is a cheaper, better, or more efficient way of doing things, competitive strength leads the organization toward that new approach. While institutional isomorphism is developing in accordance with three mechanisms, namely coercive, mimetic, and normative. Based on the concept of institutional isomorphism, institutional influences are dispersed through an organizational area called the organization's field, which means that organizations as a whole are a recognized area of institutional life, namely key suppliers, resources and product customers, regulatory dependencies, and other organizations that provide similar services and products (Erro and Sanchez, 2012). Structural isomorphism is described as an important consequence of the competitive and institutional processes. As a result, organizations do not compete to gain resources or customers but to gain power and legitimacy, in addition to social welfare and economic outcomes (DiMaggio and Powell, 1983; Erro and Sanchez, 2012; Akbar et al., 2012; Ahyaruddin and Akbar, 2016).

Meyer and Rowan (1977) as quoted by Akbar et al. (2012) stated that isomorphism has three consequences to the organization, (1) they link legitimated elements externally, not in efficiency, (2) they use external criteria or ceremonial to determine the value of the structural elements, and (3) reliance on external institutions keep reducing turbulence and maintaining stability.

### **Accountability Concept**

Accountability has been described as one of the golden concepts and no one can oppose it (Iyoha and Oyerinde, 2010). Pollit (2003) as quoted by Iyoha and Oyerinde (2010) said that accountability "has become a good thing, which we seem unable to fulfill". As well as Bovens (2007) argues that accountability is increasingly being used in discourse politics and policy documents because it conveys an image of transparency and trust. Roberts and Scapens (1985) as quoted by Sinclair (1995) state that accountability requires a relationship in which a person is asked to explain and take responsibility for their actions. Sinclair (1995) states that how that accountability defined depends on the ideology, motives and language of our time. Furthermore, Sinclair (1995) argues that accountability has a special meaning of discipline and can be defined from multiple perspectives. For example, an auditor discusses accountability as being related to financial or

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numerical issues, whereas political scientist views accountability as a political necessity and law students view it as a constitutional arrangement, while a philosopher sees accountability as part of ethics (Iyoha and Oyerinde 2010). According to Sinclair's (1995), the definition of accountability is divided into five forms of accountability: (1) political accountability, (2) public accountability, (3) managerial accountability, (4) professional accountability, and (5) personal accountability

### **Political Accountability**

The concept of political accountability comes from the democratic traditions of the Athenians and Westminster. In this concept, the officials of public organizations do authority on behalf of elected representatives, who in turn are directly responsible to the people (Day & Klein, 1987 in Akbar, 2011). In a democratic government (e.g. Indonesia), the executive officially releases their accountability to politicians in parliament as representatives of the people (Sinclair, 1995).

### **Public Accountability**

Public accountability is almost similar to political accountability, but is more informal and this accountability is directly facing the public, the individual, or the community. Public accountability involves various mechanisms available to clarify organizational policies and activities such as public hearings, provision of government reports in the mass media, or even through real-time communication tools that enable people to communicate to government officials easily and directly (Sinclair, 1995; Akbar, 2011).

### **Managerial Accountability**

Managerial accountability is seen to focus on controlling inputs and outputs or outcomes. In the concept of managerial accountability, accountability relationships are also found within the organization itself. Managerial accountability in this case is related to the responsibility of lower officials to higher officials for the performance of delegated tasks (Akbar, 2011).

### **Professional Accountability**

Professional accountability is related to the calling or sense of duty that a person has as a member of a professional or expert group, which then occupies a privileged and knowledgeable position in society (Sinclair, 1995). In this case, government employees and officials are required to act and behave professionally to provide the best service and they can provide benefits based on their skills and expertise (Akbar, 2011).

### **Personal Accountability**

The concept of personal accountability is related to individual responsibility and the ultimate point of accountability. This accountability lies in the compliance of personal conscience as a logical consequence of the internalization of moral and

ethical values, such as respecting human dignity, and acting by accepting responsibilities to influence the lives of others (Sinclair, 1995; Akbar, 2011). The term of accountability can be defined differently ways and it changes over time. There is no single definition of accountability that is generally accepted by researchers. Many researchers define accountability according to their respective contexts and conditions. In the context of public sector organizations, Inaga (1991) as quoted by Iyoha and Oyerinde (2010) said that accountability requires the government to provide a reason related to the source and use of public resources. Therefore, accountability in this case is related to supervision and control of government behavior, prevent the development of power concentration, and improve the learning ability and effectiveness of public administration (Iyoha and Oyerinde, 2010). In the constitutional system of governance, there are two types of accountability: (1) internal accountability, which is a type of direct accountability that applies within a particular organizational system and involves direct reporting of subordinates to superiors, and (2) external accountability which is a type of indirect accountability that involves reporting to outside organizations (Matek, 1977 in Akbar, 2011).

#### **Performance Measurement and Process Similarity**

Several studies have adopted the theory of isomorphism which explains the similarity of processes or structures from one organization to another, whether it is the result of imitation or independent development under the same constraints. where organizations compete not only for resources and customers but also for political power and institutional legitimacy (Akbar et al., 2012). Institutional theory suggests that organizations pursue legitimacy by adjusting or matching to existing isomorphic pressures in their environment (Ashworth et al., 2009) and therefore in this case the theory is relevant to explain the performance measurement system as one of NPM concept which is expected to give benefit in increasing efficiency, accountability, and service quality of public sector organization (Ahyaruddin and Akbar, 2016). Performance measurement system in public sector organizations, especially the government according to Pilcher and Dean (2009) might probably depend on the power relations between their constituents and the government itself. In Indonesia, normally, there are also power pressures from the central government on local governments in the decentralized governance systems. This happens usually through the enactment of laws and regulations. One example is Inpres number 7 year 1999 which requires all government agencies including local governments to report their performance to the central government. The existence of such coercive pressure is because most local governments in Indonesia have the dependence of financial resources and recognition through various systems of appreciation from the central government (Akbar et al., 2012; Ahyaruddin and Akbar, 2016).

#### **CONCLUSION**

There are several things found in literature studies related to government accountability, namely that of the three determinants examined, only organizational capacity has a statistically significant effect, while external pressure and management commitment have no significant effect. If the findings become the basis for policy making, then it is clear that increasing organizational capacity in this study is broken down into four things, namely: (1) management information systems, (2) performance budgets, (3) employee capabilities, and (4) ) the budget surplus is very important and must be given a large enough portion to improve good governance which in turn will increase government accountability and performance.

### **SUGGESTION**

Knowledge of government accountability cannot be measured from financial information alone. Regional apparatus organizational performance cannot only be measured by the usual ratios obtained from financial reports such as return on investment, the amount of resources used or the ratio of income to resources used. This is because actually in government performance there has never been a net profit.

In addition, it is necessary to submit certain explanations regarding the Accountability report. This measurement reports what services are provided by the government, whether these services have met the goals set and what effect they have on the recipients of these services.

In this case it is known that there are benefits of measuring the performance of a government entity. Information on government performance will be used to:

1. Establish specific program goals and objectives
2. Plan a program of activities to achieve these goals and objectives
3. Allocating resources for program implementation
4. Monitor and evaluate results to determine if any progress is being made in achieving those goals and objectives
5. Modify program planning to improve performance.

Meanwhile for the practice of performance measurement, the thing that should be observed is the presence of domination commitment and regulations on technical knowledge and measurement difficulties which indicate that the preparation of performance reports is more due to regulations that oblige local governments to make them, not because of awareness of the importance of the report for the existence of the relevant government institution. made by Barreto and Baden-Fuller (2006) who said that performance indicators made by organizations do not have a significant effect on their internal operations because they are only made more to comply with regulations that must be obeyed. In other words, all of this is done to fulfill formal, not substantial, needs.

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