Impact Of Accountability, Public Transparency, And Internal Oversight Functions On The Performance Of The Regional Government Of Bengkulu District Central

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ABSTRACT

The study aims to investigate the influence of accountability, public transparency, and internal supervision responsibilities on the performance of the Bengkulu District Regional Government in relation to the Central District Development Unit. This investigation conducts quantitative research by administering questionnaires to each SKPD and employing survey methodologies to gather data. The method of purposive sampling is employed to select samples according to predetermined criteria. In the district of Bengkulu Central, the sample was composed of 40 respondents who were selected from 40 Working Units of Regional Devices (SKPD). The methodology utilized is double linear regression analysis. This study's results suggest that the regional government's operations are significantly influenced by both internal supervision and accountability responsibilities. However, regional administration's efficacy is minimally affected by the degree of public transparency. It is evident from the test results that the Regional Government's performance is not guaranteed to be improved by the presence of Public Transparency. Nevertheless, the potential enhancement of the regional government's efficacy could be positively influenced by the implementation of transparent and internal monitoring systems within the local administration, which are accountable to the public.

INTRODUCTION

Government agencies' effectiveness is intricately connected to their accountability, transparency, and internal oversight. The Presidential Regulation of the Republic of Indonesia Number 29 of 2014 provides a definition of performance as the measurable results or

achievements of activities or programs that have been or are planned to be completed using financial resources.

The financial performance of a company is not the sole determinant of its success. Financial statements cannot be fully relied upon as a measure of an organization's success, as surpluses or losses do not provide a whole picture. Given its non-profit status, the performance of a public sector organization must also be assessed to determine its success (Primadona, 2014). It is anticipated that the implementation of measures to improve public accountability and transparency in the administration of regional finances will result in positive effects on the performance of local governments (Jatmiko, 2020).

Performance can be influenced by various aspects, one of which is accountability. Accountability is a principle that pertains to the system by which one party is held responsible to another. In order to implement an accountability mechanism, it is essential to have effective performance management. The local government is supposed to efficiently administer its activities, ensuring that the public benefits, by following the set standards and laws for public accountability and financial transparency.

The Government Agency Performance Accountability System (SAKIP) is specifically outlined in Presidential Regulation of the Republic of Indonesia Number 29, which was enacted in 2014. SAKIP is a comprehensive framework that evaluates and quantifies the efficacy of government institutions by integrating a variety of activities, tools, and procedures. SAKIP is designed to collect, classify, summarize, and report data on agency performance, with the goal of promoting accountability and enhancing the overall performance of government agencies.

Public transparency plays a crucial role in government administration, similar to accountability. It allows the public to be informed about the policies and decisions made by the government. The government disseminates the necessary information regarding its policies to the public. Furthermore, by means of this public transparency, individuals have the opportunity to offer feedback or express their opinions on the effects of government programs (Astuti, 2013).

Conversely, in order to enhance the efficiency of municipal administrations, internal oversight is necessary. Internal supervision refers to the various processes involved in auditing, evaluating, reviewing, monitoring, and other supervisory activities that ensure the effective and efficient implementation of organizational tasks and functions. Internal supervision is designed to ensure that actions are conducted in accordance with set standards, hence assisting leadership in achieving successful governance.

This concept is predicated on Government Regulation No.60 of 2008, which pertains to Internal Control Systems. The purpose of this internal supervision is to proactively prevent any irregularities, wastage, fraud, barriers, errors, or failures in attaining goals and performing organizational responsibilities (Primadona, 2014). The study conducted by Cholis & Fadli, (2019) revealed a significant influence of the government's internal control system on the operation of government institutions.

This study is an extension of the research carried out by (Cholis & Fadli, 2019) on the topic of "Government Internal Control and Public Accountability for Government Agency Performance in Bengkulu City (Study on OPD Bengkulu City)". The disparities between this study and the preceding one lie mostly in the research site.

The previous researchers carried out their investigation in Bengkulu City, but this study was conducted at the Regional Work Unit of the Central Bengkulu Regency Government. In prior research, two independent variables were utilized: Government Internal Control and Public Accountability. However, this study introduced an additional variable, Public Transparency.

The study's authors specifically examine the challenges related to accountability, public transparency, and internal supervisory functions and how they affect the functioning of the Regional Government of Central Bengkulu Regency. The objective of this investigation is to

conduct an unbiased analysis and verification of the impact of Accountability, Public Transparency, and Internal Supervisory Functions on the efficiency of municipal governments.

LITERATURE REVIEW

Stewardship Theory

Stewardship theory refers to a scenario in which managers, acting as stewards, prioritize collective interests or organizational objectives over personal ambitions (Jannah, 2016). The idea posits a robust correlation between satisfaction and organizational effectiveness. Stewards will safeguard and optimize the financial assets of the firm through effective management of corporate performance, so maximizing the overall utility. A crucial premise of stewardship is that managers synchronize objectives with those of the owner. Nevertheless, this does not imply that stewards do not possess basic necessities for living.

Stewardship Theory posits that the government functions as a steward, tasked with the duty of resource management, while the people serve as the principal, possessing ownership of the resources. The government, in its role as caretaker, and the people, as the main party, have a shared understanding that is built on trust and aligns with the organization's goals. Accountability in public sector organizations refers to the government's obligation to produce a comprehensive report of its actions to the public, serving as the primary authority. This includes publishing all information, including both achievements and shortcomings of the institution. The application of stewardship theory in the case model of public sector organizations is appropriate due to the fact that these organizations are accountable to the public and strive to provide services. This is supported by a study conducted by (Jatmiko, 2020), which discovered that public sector organizations, such as governments and non-profit enterprises, strongly align with the concepts of stewardship theory.

In this investigation, the concept of Stewardship Theory suggests that the administration of SKPD in Central Bengkulu Regency is required to act as stewards or servants for the advantage of the principal, which is the community. In the SKPD setting, management plays a more dominating role as a steward rather than as an agent. This assertion is substantiated by a study conducted by Slyke (2007), which posits that government management predominantly functions as a steward due to its susceptibility to various factors, including the nature of the service rendered, the extent of public management capability, the types of incentives and penalties employed, and the frequency of information demanded.

Local Government Performance

Presidential Regulation No. 29/2014 defines performance as the outcome of programs or activities that are or will be accomplished, in relation to the utilization of the budget, and may be measured in terms of quantity and quality. Performance is the tangible results or accomplishments of activities or programs that are associated with the utilization of budgets, and it can be quantified in terms of both quantity and quality.

The local government is responsible for managing government affairs at the local level, in collaboration with the Regional People's Representative Council (DPRD). In accordance with the 1945 Constitution of the Republic of Indonesia, this is accomplished in accordance with the principle of autonomy, which is designed to provide the local government with the greatest degree of autonomy feasible within the Unitary State of the Republic of Indonesia (NKRI).

Performance is an accomplishment that an organization can achieve within a specific timeframe. Performance in organizations serves as a foundation for evaluating the performance of government organizations, since it determines the extent to which organizational goals are achieved.

Accountability

Accountability is the act of being responsible for and explaining the outcomes, both positive and negative, of the vision, mission, strategy, and implementation in a given institution. The entity is composed of different elements that make a cohesive whole, specifically performance planning, strategic planning, performance measurement, and performance reporting. PP Number 71 of 2010 defines accountability as the duty of the reporting entity to effectively manage resources and implement policies in order to achieve predetermined objectives.

Accountability is closely linked to the processes of oversight, reporting, and answerability to higher authorities within the bureaucratic system. Public managers are required to transition from passive obedience to active engagement in developing accountability standards that align with public expectations and aspirations.

Public Transparency

Transparency, as defined by Mardiasmo (2009), denotes the government's willingness to provide information regarding the management of public resources to interested parties. Public openness is a fundamental aspect of good governance, which requires the government to operate efficiently. Ensuring public transparency is crucial and should be given high priority. This is because implementing public transparency in government can lead to a corruption-free administration, where the government freely and honestly shares financial information that can be audited and accounted for.

Internal Control Function

As per SPAP SA Section No. 319 of the Indonesian Institute of Accountants (2011), internal control is a methodical process that the board of commissioners, management, and other staff members implement to guarantee a reasonable degree of confidence in the accomplishment of three primary objectives: the accuracy of financial reporting, the effectiveness and efficiency of operations, and the adherence to pertinent laws and regulations. Companies and government bodies should develop effective internal control measures to limit fraudulent activities perpetrated by specific individuals.

Hyphothesis

A hypothesis is a provisional conjecture or proposition that is subject to evaluation in order to establish its validity and functions as a framework for directing research. A hypothesis is a statement that can be either verified or refuted through data analysis and observation in a scientific context. The hypothesis that will be examined in this investigation is as follows:

1. H1   : Accountability has a positive and significant effect on local government performance.
2. H2 : Public transparency has a positive and significant effect on local government performance.
3. H3 : The internal control function has a positive and significant effect on local government performance.

METHODS

Type Of Research And Overview Of The Research Object

This work falls within the realm of quantitative research. This study aims to provide a comprehensive analysis of how accountability, public transparency, and internal control functions impact the operation of the Central Bengkulu Regency Regional Government. This study utilizes primary data. The study's demographic sample consisted of the Regional Work Unit (SKPD) of Central Bengkulu Regency.

Sampling Technique

The process of picking a subset of individuals or products from a wider group in order to collect data or conduct research. The study employed a purposive sampling strategy. Purposive sampling is a strategy that sets specified criteria for selecting samples to be used in a study. The selected criteria consist of government personnel employed in the Central Bengkulu Regency SKPD who meet the qualifications for the Treasurer position in the Finance Section.

Data Collection Technique

Survey methodology is implemented in this investigation. The research was conducted by disseminating questionnaires to participants who were selected from the research population. Questionnaires are employed as a survey method to collect primary data, which researchers use as a basis for organizing data in hypothesis testing.

Research Variables

The study's independent variables are Accountability, Public Transparency, and Internal Control Functions. Local government performance is the primary focus of this investigation, which is classified as the dependent variable.

Operational Definition Of Variables Local Government Performance

Local Government Performance is the outcome of actions and programs that have been accomplished via the utilization of money using quantifiable measures. The questionnaire used for the government performance measure was derived from Sumarno's (2005).

Accountability

Accountability is a fundamental principle that guarantees transparency in the implementation of policies, allowing interested parties to track and verify every aspect of the implementation process. The accountability variable's questionnaire was derived from a study conducted by Sopanah and Isa (2010).

Public Transparency

Public transparency is the notion of providing accurate and truthful information about the management of local government to the public, while also considering the protection of personal rights and state secrets. The questionnaire used in the public transparency variable was derived from the study conducted by Sopanah and Isa (2010).

Internal Control Function

The Internal Supervision role is responsible for examining and assessing the operations of an organization, particularly in relation to state financial accountability. The survey regarding the variable of the examination function was modified from a study carried out by Aristanti and Lili (2011). This study utilizes indicators from COSO, Bastian (2010), and PP No.60 of 2008. The indicators encompassed in this list are:
1. control environment,
2. risk assessment,
3. control activities,
4. information and communication
5. monitoring

Data Analysis Technique

The data analysis technique is an essential component of any investigation, as it serves to determine the final conclusions drawn from the research findings. The data analysis is conducted using SPSS (Statistical Product and Service Solution) software.

Descriptive Statistical Analysis

Sugiyono (2012: 199) defines descriptive statistical analysis as a method of analyzing data by providing a detailed description of the obtained data, without aiming to draw generalized conclusions.

Validity Test

If a research instrument is considered valid, it indicates that it precisely measures the specified variables or phenomena (Sugiyono, 2017: 198). Ghozali (2016: 53) outlines the procedures for conducting validity tests as follows: (a) If the observed correlation coefficient (r count) is larger than the crucial correlation coefficient (r table), then the query is considered valid. (b) Conversely, if the number of occurrences of r is fewer than or equal to the number of occurrences of r in the table, then the query is considered invalid.

Reliability Test

The reliability test is conducted to assess the degree to which a measurement is free from bias and error, ensuring accurate and consistent measurements. The Cronbach Alpha statistical test can be used as a measuring tool for assessing the reliability of test outcomes. The reliability of the test findings can be determined by examining the Cronbach Alpha value of each variable, which should be greater than 0.60 (Ghozali, 2016: 43).

Classical Assumption Test

The Classical Assumption Test is used to assess the level of trust in the accuracy, lack of bias, and consistency of the multiple linear regression equation created for estimate purposes.

Multiple Linear Regression Analysis

A statistical technique known as multiple linear regression analysis is employed to determine the direction of the relationship between a dependent variable and multiple independent variables. When a study involves a minimum of two independent variables, this methodology is implemented. The equation for multiple linear regression in this investigation is as follows:

$KPD = \alpha + \beta_1 AP + \beta_2 TP + \beta_3 FP + e$

Description:
KPD: Local Government Performance
α : Constant
$\beta_1, \beta_2, \beta_3$: Regression Coefficient of each independent variable
AP: Public Accountability
TP: Public Transparency
FP: Internal Control Function
e : Error

Hypothesis Test (t Test)

The t-test, which is also referred to as the partial test, is a statistical analysis technique that is employed to assess the precise influence of each independent variable on the dependent variable (Ghozali, 2016: 99). The hypothesis testing will be conducted with a confidence level of 0.95 or a significance level of 0.05 (α = 5%).

The hypothesis is evaluated based on the following criteria: acceptance or rejection. (a) The null hypothesis is denied if the p-value is greater than 0.05, which suggests that the regression coefficient lacks statistical significance.

This suggests that the independent variable has a restricted influence on the dependent variable. (b) The null hypothesis is rejected and the regression coefficient is deemed statistically

significant when the p-value is less than or equal to 0.05. These results suggest that the independent variable has a significant influence on the dependent variable.

RESULTS

Validity Test Results
Table 1 Validity Test Results

Variable	Items	R-count	Description
Accountability	X1.1	0.619	Valid
	X1.2	0.764	Valid
	X1.3	0.837	Valid
	X1.4	0.744	Valid
	X1.5	0.807	Valid
Public Transparency	X2.1	0.818	Valid
	X2.2	0.741	Valid
	X2.3	0.718	Valid
	X2.4	0.757	Valid
	X2.5	0.818	Valid
Internal Control Function	X3.1	0.818	Valid
	X3.2	0.820	Valid
	X3.3	0.605	Valid
	X3.4	0.625	Valid
	X3.5	0.841	Valid
Regional Government Performance	Y1	0.766	Valid
	Y2	0.354	Valid
	Y3	0.721	Valid
	Y4	0.898	Valid
	Y5	0.861	Valid
	Y6	0.808	Valid
	Y7	0.778	Valid

The table above indicates that all variables in this study have been determined to be valid based on the results of the validity test.

Reliability Test Results
Table 2 Reliability Test Results

Variables	Cronbach's Alpha	Description
Accountability	0.805	Reliable
Public Transparency	0.778	Reliable
Internal Control Function	0.779	Reliable
Regional Government Performance	0.864	Reliable

The Cronbach alpha coefficients of all variables are greater than 0.7, as evidenced by the data presented in the table above. Consequently, it is possible to infer that each component of this research paradigm is dependable. It suggests that each component of the research framework exhibits a robust internal consistency.

Descriptive Statistics Results
Table 3 Descriptive Statistics Results

Variables	N	Mininum	Maximum	Mean	Std. Devitioation
Accountability	40	18.00	25.00	22.2500	2.26172
Public Transparency	40	17.00	25.00	21.9250	2.63495
Internal Control Function	40	18.00	25.00	23.0750	2.20009
Regional Government Performance	40	26.00	35.00	31.5250	3.14592
Valid N (listwise)	40				

The minimum, maximum, average, and standard deviation values for each variable examined in this study are presented in the accompanying table.

Normality Test Results

Figure 1 Normality Test Results
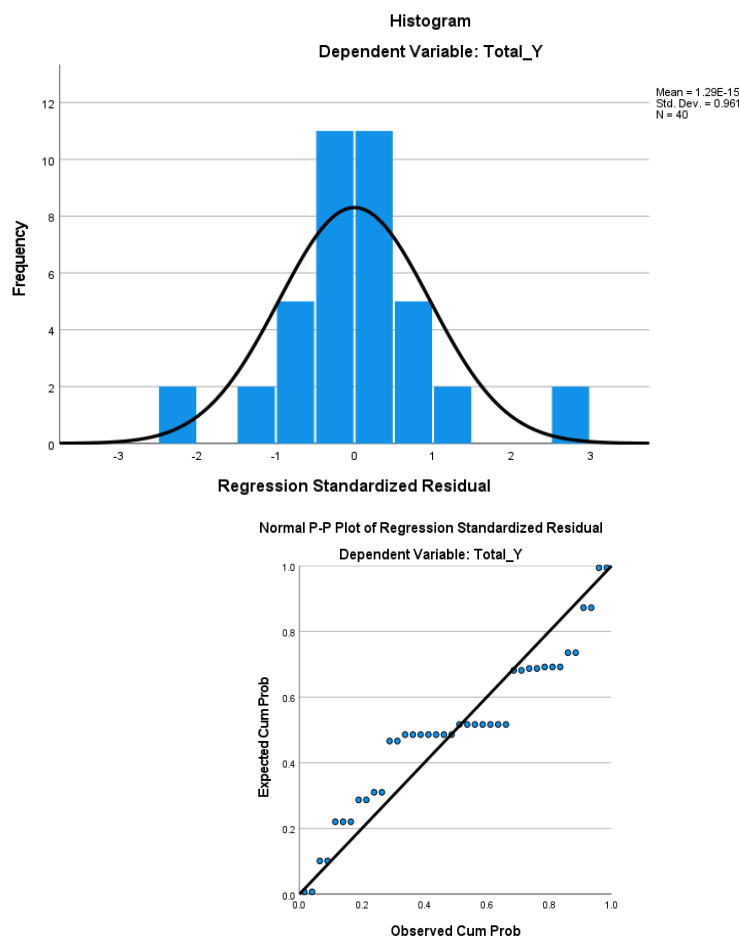
The data in this study have a normal distribution, as indicated by the results of the normality test in the table provided.

Autocorrelation Test Results
Table 4 Autocorrelation Test Results

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.924a	.855	.843	1.24828	1.842
a. Predictors: (Constant), Total_X3, Total_X1, Total_X2					
b. Dependent Variable: Total_Y					

The autocorrelation test results showed an Adjusted R^2 value of 0.843, which indicated that accountability, Public Transparency, and Internal Control Function affected Regional Government Performance by 84.3%.

Multicollinearity Test Results
Table 5 Multicollinearity Test Results

Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Total_X1	.617	1.620
	Total_X2	.252	3.964
	Total_X3	.263	3.807
a. Dependent Variable: Total_Y			

The multicollinearity test results in this study do not suggest any issues, as indicated by the data presented in the table.

Heteroscedasticity Test Results

Figure 2 Heteroscedasticity Test Results
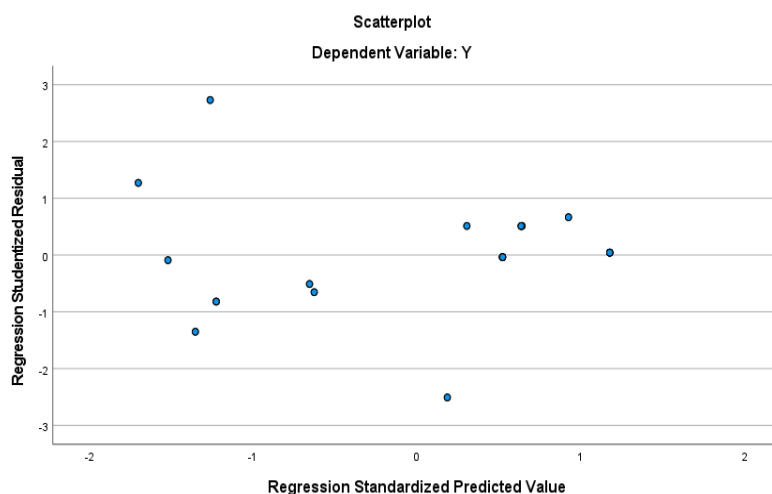
According to the table provided, the findings of the heteroscedasticity test indicate that there is no presence of heteroscedasticity in this study.

Hypothesis Test Results
Table 6 Hypothesis Test Results

<table>
<tr><th colspan="9">Coefficients^a</th></tr>
<tr><th rowspan="2"></th><th rowspan="2">Model</th><th colspan="2">Unstandardized Coefficients</th><th>Standardized Coefficients</th><th rowspan="2">t</th><th rowspan="2">Sig.</th><th colspan="2">Collinearity Statistics</th></tr>
<tr><th>B</th><th>Std. Error</th><th>Beta</th><th>Tolerance</th><th>VIF</th></tr>
<tr><td>1</td><td>(Constant)</td><td>-1.297</td><td>2.349</td><td></td><td>-.552</td><td>.584</td><td></td><td></td></tr>
<tr><td></td><td>Total_X1</td><td>.593</td><td>.113</td><td>.427</td><td>5.273</td><td>.000</td><td>.617</td><td>1.620</td></tr>
<tr><td></td><td>Total_X2</td><td>.123</td><td>.151</td><td>.103</td><td>.817</td><td>.419</td><td>.252</td><td>3.964</td></tr>
<tr><td></td><td>Total_X3</td><td>.733</td><td>.177</td><td>.513</td><td>4.136</td><td>.000</td><td>.263</td><td>3.807</td></tr>
<tr><td colspan="9">a. Dependent Variable: Total_Y</td></tr>
</table>

Results Of Hypothesis 1 Testing

The p-value of 0.000, which is less than the threshold of 0.05, indicates that the variable of Accountability (X1) has a statistically significant impact on the variable of Local Government Performance (Y). These results suggest that accountability has a substantial and beneficial impact on the performance of local government.

Results Of Hypothesis 2 Testing

The p-value for the relationship between the Public Transparency variable (X2) and the Local Government Performance variable (Y) is 0.419, which above the threshold of 0.05. The findings suggest that there is no apparent correlation between Public Transparency and Local Government Performance.

Results of Hypothesis 3 Testing

The p-value for the variable X3 (Internal Supervision Function) on the variable Y (Local Government Performance) is 0.000, which is less than the significance level of 0.05. The results indicate that the Internal Supervisory Function has a substantial and favorable effect on the performance of Local Government.

DISCUSSION

The Effect Of Accountability On The Performance Of The Regional Government Of Central Bengkulu Regency

The objective of this investigation was to investigate the impact of the independent variable of accountability on the dependent variable of local government outcomes. 0.000 is the p-value, which is less than the predetermined threshold of 0.05, according to the hypothesis testing results.

Subsequently, it is feasible to conclude that H1, which contends that public accountability has a beneficial impact on the operation of local government, is accurate. This study establishes that accountability exerts a favorable impact on service performance. Specifically, it indicates that the presence of effective accountability practices inside government organizations significantly contributes to the attainment of high service performance. Effective accountability is achieved when a government organization diligently follows established procedures, resulting in improved organizational performance and the realization of the local government's objectives.

The government of Central Bengkulu Regency must uphold and enhance the principle of accountability, namely the principle of being answerable for performance outcomes, in order to establish a more effective administration.

The stewardship idea elucidates the correlation between the government, acting as the steward, and the community, acting as the principal. The government, represented by the Steward, and the community, represented by the principal, have a mutually dependent relationship known as the accountability relationship.

Government organizations cannot achieve good performance without accountability, which is the most crucial aspect for their success. The local government's performance will be directly proportional to the extent to which it maintains accountability. The findings of this study are corroborated by (Suriani, 2015) research, which revealed that public accountability has a substantial impact on the functioning of Wajo Regency.

The Effect of Public Transparency on Local Government Performance
The objective of this investigation was to investigate the impact of public transparency, an independent variable, on the efficacy of local government, a dependent variable. The hypothesis testing results indicate that the p-value of 0.419 exceeds the significance level of 0.05. As a result, it is feasible to deduce that H2, which asserts that public transparency has a beneficial impact on the operation of local government, is unfounded.

This claim is corroborated by the government's failure to disclose the budget to the public, which impedes the attainment of the pledged transparency in the implementation of public policies. This circumstance gives the public the impression that the level of transparency in handling the budget finances is inadequate and needs improvement.

The consequence is that the general public lacks comprehension of the outcomes of holding government officials responsible for their actions. This indicates that numerous government entities continue to withhold financial disclosures from the public due to insufficient and limited presentation of these reports. Contrary to the findings of (Novatiani et al., 2019), this study's results do not align with the notion that public transparency positively impacts the functioning of government entities.

Internal Supervision Function on Local Government Performance of Central Bengkulu RegencyIt was the aim of this investigation to investigate the impact of the independent variable, internal control function, on the dependent variable, local government performance. As indicated by the hypothesis testing results, the p-value is 0.000, which is less than the significance level of 0.05.

Thus, it is feasible to conclude that H3, which implies that the internal supervisory function has a beneficial impact on the operation of local government, is accurate. Research findings support the idea that there is a clear connection between the level of internal monitoring conducted by the Central Bengkulu Regency SKPD and the subsequent performance outcomes.

The internal control function is a crucial and ongoing process conducted by the leadership or all employees to ensure that organizational goals are achieved through effective and efficient actions, providing sufficient confidence. An efficient internal control system in a government can establish a well-functioning activity process, ensuring sufficient assurance and positively influencing the performance of local government.

The findings of this investigation indicate that an effective internal control system, which encompasses environmental control, where in carrying out this environmental control, such as maintaining a good performance relationship between employees so as to create a comfortable atmosphere at work.

Having a commitment to competence which can be a passion in working and improving individual performance, the enforcement of integrity and ethics owned by employees, and maintaining a conducive work environment so that all plans and activities that want to be carried out are in accordance with the goals that a person wants to achieve. Good internal control also includes risk assessment where when conducting a risk assessment the employees can know or identify which risks will be faced in the future, and by conducting a risk analysis which by grouping from small to large risks can make it easier for employees to deal with these risks.

In addition, there is activity control by reviewing the performance that is being carried out, as well as making accurate and timely records of all important activities and coaching human resources so that they can separate tasks to find out the limitations of the employees' abilities and find out whether the employees have been placed according to their abilities individu. The information and communication system also supports good internal control, where this information and communication system must know the communication goals, report all activities in the organization and communicate to SKPD leaders.

In addition, with good facilities that also support the information system, it has been implemented well. And the last is in the monitoring process where always carry out continuous monitoring by conducting evaluations on each activity carried out, evaluating internal control separately and following up in assessing the achievement of organizational goals.

The results suggest that the performance of the local government in Central Bengkulu Regency is positively influenced by the internal control function. The findings of this study corroborate the research conducted by Jitmau et al. (2017), which asserts that the performance of local government entities is positively impacted by the internal audit function.

CONCLUSION

The study investigated the influence of Accountability, Public Transparency, and Internal Audit Functions on the performance of the Regional Government of Central Bengkulu Regency. The subsequent conclusions are drawn by the author:
1. The efficacy of local administrations is significantly and positively influenced by the presence of accountability.
2. The efficacy and efficiency of local government administrations are not influenced by the extent of transparency and accessibility to the general public.
3. The internal oversight function exerts a beneficial and substantial impact on the functioning of local governments.

SUGGESTION

This research has been conducted in accordance with existing procedures and guidelines, but it still has limitations. Therefore, the suggestions that the author can provide in this study are:
1. Future researchers should not only rely on survey methods through questionnaires, but also conduct direct interviews with respondents to enhance understanding, enabling respondents to provide clearer and more valid data.
2. This study is limited to accountability, public transparency, and internal oversight functions. It is recommended that future researchers include other variables that still influence the performance of local governments, and increase the sample size to generate more accurate data.

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