

## THE INFLUENCE OF PERFORMANCE MEASUREMENT SYSTEM ON THE IMPLEMENTATION OF SAKIP IN THE JAMBI PROVINCIAL GOVERNMENT

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### ABSTRACT

*Performance Measurement System (PMS) including Performance Accountability is the obligation of every institution to be implemented accurately and measurably. Government Agency Performance Accountability System (SAKIP) which has been regulated in PP no. 29 of 2014 contains regulations of the President of the Republic of Indonesia regarding general regulations for the implementation of SAKIP. The purpose of this study was to determine the effect of the PMS factors on the implementation of SAKIP in the Jambi provincial government by connecting the 5 factors of the PMS and the implementation of SAKIP that influenced them. Specifically, the objects or parts of local government organizations that can explain this problem are the existing agencies, agencies and bureaus or regional apparatus organizations that are under the auspices of the provincial government. The research method used is descriptive quantitative. The warp Partial Least Square (warpPLS) program is a variance-based data processing program created to solve the problems caused by covariance-based SEM. This study hypothesizes the influence of the PMS factors on the implementation of SAKIP. The activities carried out began with submitting proposals to the Jambi provincial government, which then sought data directly or through third parties. Students as enumerators are used to search for data in the field. Primary data used comes from provincial government officials, while secondary data is obtained using the services of parties who are not directly involved with Jambi provincial government policies. The research was conducted by directly observing the Jambi governor's office and was also carried out using only information technology via the internet network. So that the information obtained does come from data sources that are truly valid, reliable and trustworthy.*

*Keywords: implementation, performance measurement, institutional theory, SAKIP*

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### INTRODUCTION

According to Hartley (2005), the concepts of New Public Management (NPM) and Good Governance are two different things but move parallel in reforms in the public sector (Akbar et al., 2012). Both NPM and Good Governance are concerned with issues of accountability and performance measurement. When implemented in government organizations, these issues should improve the quality of public services. The development of NPM is intended as an effort to increase accountability and transparency in government organizations, and this requires comparable, relevant and useful performance information for public decision making.

In recent years, developing countries including Indonesia have been invited to improve their governance performance by adopting the doctrine of "good governance" as promoted by the World Bank, United Nations Development Program (UNDP), United Nations and several other international agencies (Keban, 2000). A clear institutional vision, working efficiently and effectively, being transparent in decision making, being accountable in various actions and decisions, respecting human rights, are the main values that need immediate attention.

The conditions that exist in the Republic of Indonesia and global developments affect the policies made by the central and local governments regarding the principles of Good

Governance, so that this encouragement has led to the development of practice and implementation of Performance Measurement Systems (PMS) that exist in several local governments throughout the Republic of Indonesia.

The adoption of a Performance Measurement System as an essential component of management reform in the public sector has become commonplace in recent decades. Some experts claim that the arguments for this movement are rational and technical in nature, and the adoption of the PMS as an attempt to achieve organizational efficiency and effectiveness. The results of the implementation of the PMS can be imagined that better actual performance will emerge due to the availability of relevant performance indicators to distinguish success from failure in public service provision (Mahsun, 2005).

The issuance of the decision of the head of the State Administration Agency (2003) regarding "Guidelines for the Preparation of Government Agency Performance Accountability Reports" is a follow-up to the issuance of the decision of the Head of LAN number 589 / IX / 6 / Y / 1999 (Negara, 1999) regarding "Guidelines for the Preparation of Agency Performance Accountability Reporting Government". These guidelines are in order to improve the implementation of a more efficient, effective, clean and responsible government. Moreover, this is to strengthen the implementation of accountability for the performance of government agencies as a form of responsibility in achieving the mission and objectives of government agencies. Accountability is in the form of reports submitted to their respective superiors, supervisory agencies and accountability assessors, and finally submitted to the President as head of government. The report describes the performance of the relevant government agencies through the Government Agency Performance Accountability System (SAKIP).

Many studies have been conducted to measure the performance of the government as a publicly owned institution, both in the regional and central government scope. However, these studies have not revealed much of the real conditions that exist in the author's environment. Openness, transparency, accountability, performance are words that are often heard and discussed, but their meaning is still not fully understood. The implementation of the performance measurement system is one of the stages of several other stages in the performance measurement system besides design, use, review and continuous improvement. Keathley and Aken (2013) state that there are about 43 factors in implementing the performance measurement system that are most often used in research. This study wanted to determine the influence of the 5 important PMS factors used and to see how it relates to the implementation of SAKIP, whether they are significant and positive factors in the Performance Accountability System in Government Agencies in the offices in the Jambi provincial government.

This paper will examine the factors that influence the implementation of the Government Agency Performance Accountability System (SAKIP) in local government agencies in Jambi province. The implementation factors chosen are derived from the results of research by Keathley and Aken (2013) which states that there are 43 factors for implementing the PMS that are most often used in research on performance measurement systems in published journals. However, this study only uses 5 factors out of the 8 most frequently used factors in this research. The eight implementation factors referred to are the variable management commitment, quality factor of SAKIP design, organizational culture, organizational incentive program and employee skills improvement program.

When referring to writing about two types of isomorphism, namely; competitive isomorphism and institutional isomorphism, it can be said that the implementation of PMS in government organizations is institutional isomorphism because this concept is related to organizational competition for political power, social pressure, and institutional legitimacy which is more appropriately applied to public sector organizations and government organizations. According to Syachbrani and Akbar (2013), institutional theory as a theoretical

framework can explain social phenomena on the basis of changes in an institution. The main idea of this theory is that an organization is formed by the institutional environment that surrounds it and thus the assessment of an organization must be seen as a totality of symbols, language, or the rituals that surround it (Gudono, 2014).

In many circumstances, external pressure directs the organization to legitimate elements such as regulations or operating standards. DiMaggio and Powell (1983) theorize that organizations are formed by forces from outside the organization through processes of compliance, imitation, and cognitive processes. Furthermore, it is said that organizational structures and processes tend to be isomorphic with norms that they can accept to implement. Isomorphism with a coercive mechanism is the result of formal and informal pressure exerted on organizations with other organizations where they depend on each other and with cultural expectations in a society in which there is an organizational function. Furthermore, isomorphism with mimetic processes, namely organizations that make themselves as the same model as other organizations and also become a strong reason to encourage imitation when technology and organization are poorly understood, when organizational goals are ambiguous, or when organizational environmental uncertainty occurs (DiMaggio and Powell, 1983).

Meanwhile, isomorphism with normative pressure is a commitment to organization and professionalism as a collective struggle for organizational members to determine their working conditions and methods to control performance and as a cognitive basis to legitimize their work autonomy. This can be sourced from formal education and legitimacy on the cognitive basis produced by higher education experts. In addition to this the growth and expansion of the professional network includes organizations where new models are spreading rapidly.

The independent variable which is the implementation of the organizational performance measurement system adopts the constructs used by Cavalluzzo and Ittner (2004). Although the research in the following years adopted and then adapted the constructs that had been built, this research tried to translate some of the changes that occurred with the current conditions. The construct and research model referred to is the implementation factor of local government organizations consisting of Regional Apparatus Organizations within the Jambi provincial government.

Nurkhamid's research in 2008, modified the model made by Cavalluzzo and Ittner in 2004, by replacing the mandate of the legislative council (mandate legislative) with organizational culture, and other independent variables remained. Nurkhamid's 2008 research was carried out within the local government of the Province D.I. Jogjakarta whose respondents are echelon II, III and IV officials who are directly involved in the preparation of strategic plans and Government Agency Performance Reports (LAKIP). The results of this study indicate that management commitment, training and organizational culture are proven to have a positive effect on the development of performance measurement systems, accountability and use of performance information. Decision-making authority is proven to have a positive effect on the development of a performance measurement system, but has no effect on performance accountability and use of performance information.

The research conducted by Nurkhamid (2008) is one of the important studies related to the implementation of the performance measurement system that emerged after the issuance of Government Regulation no. 8 of 2006 regarding "financial reporting and performance of government agencies". In the context of governance in Indonesia, this research can bridge the demands of the community for service quality in government agencies in an effort to continue to improve good governance, through various reforms in all fields in order to improve better public accountability.

The following figure is a model that shows the relationship of each latent variable in warpPLS structural Equation Modeling (SEM) in the form of exogenous variables (x) and endogenous variables (y).

# THE INFLUENCE OF PMS FACTORS ON THE IMPLEMENTATION OF SAKIP IN THE JAMBI PROVINCIAL GOVERNMENT

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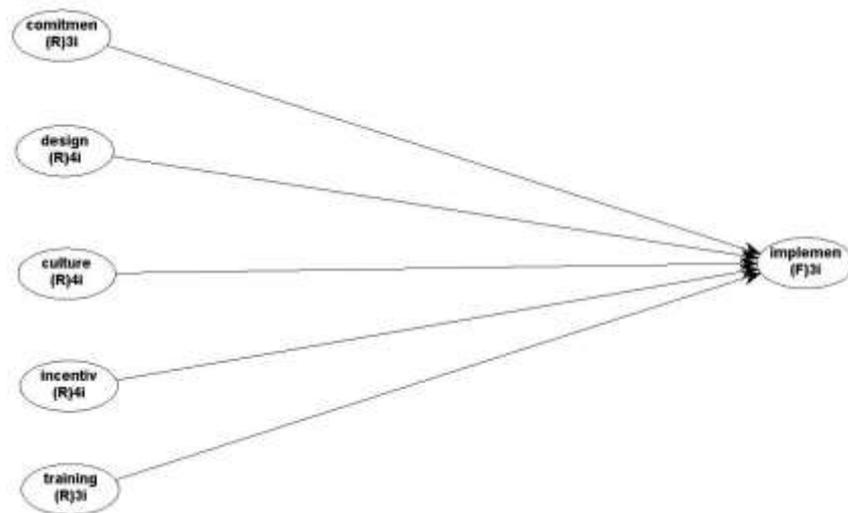


Figure 1. Conceptual Model Development

Source: self-developed for the purposes of this research

## *The effect of management commitment on the implementation of SAKIP in local government offices*

Management commitment is one of several important factors in the use and implementation of performance measurement systems in public sector organizations (Ahyaruddin, 2016). Management commitment is an emotional achievement and a form of loyalty from organizational members who devote their attention, ideas and responsibility to achieving the mission, values and goals of the organization. The implementation of a performance measurement system will be successful if there is support and commitment from all elements present in the organization. Several empirical studies suggest that management commitment can improve performance and accountability. Sholihin and Pike (2009) found the results in their study that management commitment was positively related to the implementation of the PMS. Based on the hypothetical model and several studies above, the following organizational hypothesis is formed:

H<sub>1</sub>: management commitment has a significant positive effect on SAKIP implementation

## *The Influence of the Quality of the PMS Design on the Implementation of Local Government SAKIP*

The successful implementation of the PMS is very much dependent on the suitability of the quality of the system design (Siagian et al., 2019). One common problem in the implementation of the PMS arises when the quality of the PMS has decreased. However, one reason for the failure of the PMS application that uses temporary measurement is the lack of integration of organizational strategy and not using good business management. So, it is clear that one of the causes of failure is creating complex systems with a large number of performance indicators and actions. When the system gets too big, it becomes unfocused and becomes useless. The secret to success is to keep the PMS simple and easy so that it remains relevant for strategic purposes (Siagian et al., 2019). Based on the explanation above, the following hypothesis is formed, namely:

H<sub>2</sub>: The quality of the PMS design has a significant positive effect on the implementation of SAKIP

*The Influence of Organizational Culture on the Implementation of Local Government SAKIP*

Zehir et al. (2011) found evidence that leadership style and organizational culture have a significant effect on the implementation of PMS. These results are consistent with the research of Denison and Mishra (1995) which states that organizational culture has a direct influence on the implementation of the PMS. Shahzad and Luqman's (2012) research also found evidence that culture has a profound impact on employee performance and implementation of PMS, which can lead to increased productivity and heighten the quality of organizational PMS. More than 60 studies conducted between 1990 and 2007, covering more than 7,600 small and medium business units, found that culture influences organizational performance. The results of these studies mostly show a positive relationship between culture and performance. Based on the explanation above, the following hypothesis was formed, namely the influence of external implementation factors of the organization on SKPD performance, namely:

H<sub>3</sub>: organizational culture has a significant positive effect on the implementation of SAKIP

*The Influence of Employee Incentives on the Implementation of Local Government SAKIP*

Incentives related to employee performance have been identified as an important factor affecting the effectiveness of PMS (Siagian et al., 2019). For example, the Klovienè and Speziale (2015) study of cities in the United States and Canada found that the relationship between performance measurement and compensation was somewhat sparse, and less associated with performance measures for this benefit and considered a barrier to the effectiveness of PMS. A very important factor to encourage and motivate staff will continue to be interested and committed to implementing an effective PMS. To determine the appropriate type or level of implementation, several indicators can be used, including staff satisfaction with reward and system recognition, the percentage and number of incentives applied, and their relationship to the outcome of the PMS. With the reasons and explanations above, the following hypothesis is made;

H<sub>4</sub>: Incentives for employees have a significant positive effect on SAKIP implementation

*The Influence of Employee Training on the Implementation of Local Government SAKIP*

The importance of training in relation to the successful development and implementation of PMS was discussed by a number of researchers. Cavalluzo and Ittner (2004) find evidence that the development of performance measures and their positive outcomes are associated with the extent to which they are associated with training provided. Bititci et al. (2004) stated that training is an important factor for effective PMS. All performance measures must communicate clear objectives and be considered in a relevant and reliable manner so that managers can assess useful information for decision making. Likewise, Kennerley and Neely (2002) concluded that training is the key to maintaining the utility and effectiveness of WBS. Training not only allows users to understand the concepts and principles of performance measurement, but also provides opportunities for employees and managers to operate the system. So that users understand well the purpose of the system and how to operate it, the more so they will commit to it, thereby increasing the likelihood that the desired result will be achieved. So, with the reasons and explanations above, the following hypothesis is:

H<sub>5</sub>: Employee training affects the implementation of SAKIP for the local government

## **RESEARCH METHODS**

The research method used is a quantitative approach. WarpPLS 6.00 data processing program as a statistical application program is used to answer and explain preliminary questions. This study is equipped with a research flow chart that describes what will be done

for the proposed time frame. The research chart is made intact with clear phases, starting from where, how the annual output is, research location, and measurable achievement indicators.

The research design is the basic plan for a research topic. It takes extra effort to read as much as this can be understood and simplifies the researcher's view. Investigations to get an initial picture of the practice of performance measurement in the Jambi provincial government, a strategy that is related to internal and external conditions in the Jambi provincial government is needed. Investigations can be carried out by searching for literature related to the performance reports of the Jambi provincial government, searching from internet information technology sources or trying to find out directly to the Jambi provincial governor's office / office.

#### *Sample, Types and Sources of Data*

Research data can be obtained from primary and secondary sources. Primary data refers to information obtained directly from first-hand local government officials which aims to determine how the influence of the PMS implementation factor on the implementation of SAKIP in Jambi provincial government offices. Secondary data refers to information collected from existing sources, such as literature studies or searching data online. The population used is local government officials who are directly related to the implementation of SAKIP. It could be that the regional government apparatus consists of regional apparatuses scattered in several parts of the OPD. However, this is another route that can be taken if the population in local government agencies is not sufficient. While the sample method used was purposive sample and random sample.

#### *Data Processing and Analysis Methods*

The data description will provide a general description of the characteristics of general data and respondent data. Respondent profiles are presented in terms of frequencies and percentages, including theoretical ranges and actual ranges, means and standard deviations. Two important concepts in the field of measurement are data validity and reliability (Ferdinand, 2011). Both of these concepts are important because the researcher will work using advanced analysis instruments, which require the fulfillment of validity and reliability criteria. If the research data collection is carried out by observation or open interviews where the data collection instrument is a human or the interviewer himself, then the first question is whether the person is sufficiently valid and reliable in data collection.

Validity and reliability testing is intended to measure the quality of data in research (Indriantoro and Supomo, 2002). A questionnaire is valid if the questions are able to reveal something that is measured in the questionnaire with a value  $> 0.50$  (Ghozali, 2011). A questionnaire is said to be reliable or reliable if a person's answer to a question is consistent or stable over time (Ghozali, 2013). A scale or data measuring instrument is called reliable or reliable if the instrument consistently produces the same results every time a measurement is taken (Ferdinand, 2011). Cronbach Alpha ( $\alpha$ ) a construct or variable is said to be reliable if the value is 0.70.

Analysis of the hypothesis model using the WarpPLS 6.00 program which is a type of analysis based on variance SEM (Structural Equation Modeling) was created to overcome the problems caused by covariance-based SEM. In line with the above opinion, Latan and Ghozali (2017) also state that PLS-SEM can work efficiently with small sample sizes and complex models. SEM-PLS can also analyze reflective and formative measurement models and latent variables with one indicator without causing identification problems (Schumacker and Lomax, 2010). This method was chosen on the premise that SEM is a factor analysis technique and path analysis so that it allows researchers to simultaneously test and estimate the relationship

between multiple exogenous and endogenous variables with many indicators (Ghozali and Latan, 2017).

#### *Research and measurement variables*

The independent variables used are organizational performance measurement system factors, namely; management commitment, quality of SAKIP design, organizational culture, employee incentive programs and employee training. While the dependent variable is the implementation of SAKIP which shows the implementation of the accountability system for the performance of local government offices as measured by assessing the respondents' answers to the questionnaire proposed. This study uses latent variables, which are variables formed from several indicators, so not only one indicator is used to form a research variable (Ferdinand, 2011). Likewise, it is stated that in the social and exact sciences, researchers are often interested in conducting studies in which the theoretical model that is built cannot be observed directly. In SEM, they are referred to as latent variables, constructs, or unobserved variables (intangibles).

Data can be classified into two categories, namely non-metric (qualitative) and metric (quantitative) based on the type of attribute or character presented (represent). Nominal and ordinal scales are non-metric (qualitative) data, while interval and ratio scales are metric (quantitative) data types. A researcher must define the type of measurement for each variable used, metric or non-metric of each variable used, because computer data input only recognizes data in the form of numbers (Hair et al., 2010).

According to Ghozali and Latan (2017), to measure latent variables, researchers must carry out an operational definition using several items or indicators in order to present these constructs. So the latent variable must be connected with several indicators so that the measurement of the model can be carried out. Latent variables in SEM can be exogenous (independent), endogenous (dependent) or intervening (mediating) or moderating variables. Meanwhile, observed variable is a variable that can be measured directly or a variable that explains the latent variable to be measured. In this study, all independent and dependent variables are latent constructs or variables because all variables in the hypothetical model used cannot be measured directly, but several items or indicators must be used to present the construct.

To measure the independent and dependent variables of this study, an interval scale was used (Ghozali, 2013). This scale will look at how respondents determine the ranking of preferences for the factors of implementing the PMS within the Jambi provincial government. Meanwhile, for descriptive instruments such as gender of respondents, age, education, position, length of service, nominal and ordinal scales will be used. This study uses a 5-point Likert scale (1 - 5) and the number 3 is the midpoint, then shows a response that tends to be high. On the contrary, if the respondent's answer is on average below the number 3 (three) it indicates that the response rate tends to be low. In this connection, this study uses a category scale to determine the level of actual indicator variables as shown in the following table;

**Table 1. Likert scale category**

No.	Scale	Category
1.	1,00 – 1,99	Very rare
2.	2,00 – 2,99	Rarely
3.	3,00 – 3,99	Doubtful
4.	4,00 – 4,49	Often
5.	4,50 - 5,00	Very often

This study only consisted of the dependent variable and the independent variable and did not use a moderating or mediating variable. The dependent variable is the implementation of SAKIP while the independent variable is management commitment, the quality of the PMS

design, organizational culture, incentive programs and employee training. Below is a table showing each indicator and measurement scale for the dependent and independent variables;

**Table 2. Indicators and Measurement Variables**

Variable	Indicator
Implementation of SAKIP	<ul style="list-style-type: none"> <li>- System relevance in the organization</li> <li>- Validity and reliability of SAKIP</li> <li>- The level of practicality of SAKIP</li> <li>- Functionalization of the IT system</li> <li>- Employee commitment and middle management</li> </ul>
Management Commitment	<ul style="list-style-type: none"> <li>- Availability of sufficient resources to support SAKIP.</li> <li>- Effective communication to support SAKIP.</li> <li>- Management authority managed to support SAKIP.</li> </ul>
SAKIP Design Quality	<ul style="list-style-type: none"> <li>- Selection of suitable indicators accordingly.</li> <li>- User friendly system design.</li> <li>- Integrate all levels of management.</li> <li>- Simple and flexible design of SAKIP.</li> </ul>
Organizational culture	<ul style="list-style-type: none"> <li>- The desire of the leader to implement an innovation and organizational change.</li> <li>- The view of the leader that performance information is an important aspect in making decisions.</li> <li>- Employees' views on acceptance of innovation and organizational change.</li> <li>- Employees' understanding and views of performance measurement as a measure of management achievement.</li> </ul>
Incentive Program	<ul style="list-style-type: none"> <li>- The system of recognition and rewards in place</li> <li>- Every performance achievement is rewarded in the form of financial reward.</li> <li>- Every employee performance achievement is rewarded in the form of non-financial rewards.</li> </ul>
Employee training	<ul style="list-style-type: none"> <li>- Sufficient training has been provided to ensure that employees understand the implementation of SAKIP</li> <li>- Sufficient training has been provided to develop SAKIP.</li> <li>- Sufficient training provided to support the successful implementation of SAKIP.</li> </ul>

Source: (self-developed for the purposes of this study)

## RESULTS AND DISCUSSION

Based on the process and output of the warpPLS program used, the results are obtained which are then evaluated the structural model by looking at the results of the fit and quality indices model as follows:

Average path coefficient (APC)=0.213, P=0.034

Average R-squared (ARS)=0.515, P<0.001

Average adjusted R-squared (AARS)=0.450, P<0.001

Average block VIF (AVIF)=1.510, acceptable if  $\leq 5$ , ideally  $\leq 3.3$

Average full collinearity VIF (AFVIF)=2.298, acceptable if  $\leq 5$ , ideally  $\leq 3.3$

Tenenhaus GoF (GoF)=0.553, small  $\geq 0.1$ , medium  $\geq 0.25$ , large  $\geq 0.36$

Sympson's paradox ratio (SPR)=0.800, acceptable if  $\geq 0.7$ , ideally = 1

R-squared contribution ratio (RSCR)=0.987, acceptable if  $\geq 0.9$ , ideally = 1

Statistical suppression ratio (SSR)=1.000, acceptable if  $\geq 0.7$

Nonlinear bivariate causality direction ratio (NLBCDR)=0.900, acceptable if  $\geq 0.7$

Based on the output of the fit and quality indices model above, the APC, ARS and AARS values can be seen, the P value is  $\leq 0.05$ , which means that the model is fit (Latan and Ghozali, 2016). This is also supported by the AVIF value of 1.510, AFVIF = 2.2298 which is below the number 3.3 which indicates that there are no multicollinarian problems between indicators and between exogenous variables. The predictive power of the model described by the GoF is

in a large category because it is greater than 0.36. Meanwhile, to perform structural equation model analysis (path coefficient and P values) on a model consisting of the following five exogenous variables; management commitment ( $X_1$ ), system design ( $X_2$ ), organizational culture ( $X_3$ ), incentive program ( $X_4$ ), employee training ( $X_5$ ) and one endogenous variable of SAKIP implementation ( $Y$ ) can be used the following image output:

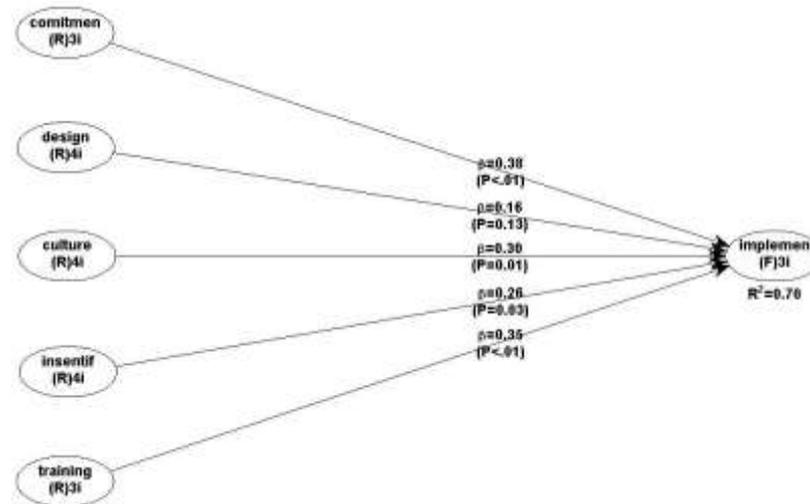


Figure 2. The final research model  
Source; results of processing with warpPLS 6.00

### Discussion

The conclusion criterion is if the coefficient value is positive and the P value is less than ( $<$ ) 0.05, the hypothesis is accepted. However, if not, the hypothesis is rejected. So, it can be concluded that hypothesis 2 is rejected because it is not at  $<0.05$ . Statistically, the above model is the final result that shows the relationship between the reflective variable (R) and the formative variable (F). The value of  $R^2 = 0.70$  indicates that the performance variable has a very strong contribution to the exogenous variables. In general, the purpose of this study is to determine the effect of performance measurement factors on the implementation of SAKIP in local government agencies of Jambi province. In the annual performance plan this proposal describes the outputs as shown in Table 1 according to the targeted outputs and the length of research to be carried out. It turns out that from the results of the warpPLS output, it was found that the structural equation model values (path coefficient and P values) of four hypotheses met the rule of thumb. All of the coefficient values are positive and the p value  $\leq 0.05$  is only  $H_2$  which is in the number  $\geq 0.05$ . So, it can be said that of the five hypotheses proposed, only one hypothesis was rejected, namely  $H_2$ . While the  $R^2$  value is at  $= 0.70$  which means the model is strong. The result of not accepting hypothesis 2 (the quality of the PMS design on the implementation of SAKIP) can occur because on average the indicator answers for the quality of the PMS design in local government agencies are negative and the value indicators can affect the coefficient and P values.

### CONCLUSIONS AND SUGGESTION

The final conclusion of the statistical test results using warpPLS is that of the five hypotheses proposed, only hypothesis 2 was rejected. This result can occur because, on average, the respondents' answers to the quality of the PMS design in Jambi provincial government agencies showed a negative value. This research has carried out all stages of statistical tests in the warpPLS program, but it turns out that only the PMS design quality hypothesis was rejected.

This happened because on average the respondents' answers had a negative tendency towards the implementation of SAKIP. In terms of the research model and the extent of the analysis, it is realized that this study is still very simple because it does not have a moderating or mediating variable in seeing the relationship between the independent and dependent variables. So, it is suggested that the next researchers can add these variables to their research.

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