THE EFFECTIVENESS OF SAKIP IN BUILDING THE PERFORMANCE OF APARATUR SIPIL NEGARA

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ABSTRACT:

Serious efforts to decentralize occurred after the New Order regime collapsed and replaced with the Reform Order. At that time a new decentralization law was enacted to replace Law no. 5 of 1974, namely by enacting Law no. 22 of 1999 concerning Regional Government and Law no. 25 of 1999 concerning Financial Balance between Central and Regional Government. The regional autonomy law was then refined again with the issuance of Law no. 32 of 2004 concerning Regional Government and the most recent Law no. 9 of 2015 concerning Local Government. and Law no. 25 of 1999 concerning Financial Balance between Central and Regional Government replaced by Law no. 33 of 2004 concerning Financial Balance between the Central Government and Local Government. SAKIP is the Government Agency Performance Accountability System, where this system is an integration of the planning system, budgeting system and performance reporting system, which is in line with the implementation of the financial accountability system. In this case, each organization is obliged to record and report every use of state finances and their compliance with applicable regulations. The current form of accountability is the development of an accountability system called the Government Agency Performance Accountability System (SAKIP), whose implementation starts from the preparation of the Strategic Plan (Renstra) to accountability for performance in the form of a Government Agency Performance Accountability Report (LAKIP). SAKIP is a management tool in the framework of decentralized government administration which is expected to improve government performance.

KEYWORDS: performance, accountability, responsibility

INTRODUCTION

Until now, the Government Agency Performance Accountability System (SAKIP) is often seen as a mechanism to account for performance. This approach rests on an external point of view or fulfills the interests of stakeholders. This view is not wrong. However, with such an understanding, the role of SAKIP becomes narrower and tends not to raise awareness of government agencies of the need to implement SAKIP properly.

SAKIP can actually be seen from another point of view. In the framework of PP 60 of 2008 concerning Government Internal Control Systems (SPIP), it is stated that in the element of control activities there are two sub-elements that emphasize the much larger function of SAKIP. These sub-elements are reviews of performance and reviews of performance indicators. The two sub-elements clearly state the determination of performance indicators and performance reviews as part of control activities. So that the proper functioning of SAKIP is a form of SPIP implementation. Until now SAKIP has not functioned either as a medium for performance accountability or as a

means of management control. The infrastructure for building SAKIP has now been built. If likened to a building, the strength of the building depends on the materials used to build it. These materials constitute the building blocks of SAKIP, which consist of Re nstra, Renja, Tapkin and LAKIP.

For a leader or regional head, SAKIP will be useful in being able to measure any development or performance carried out by each Regional Work Unit (SKPD). In addition, this system can also be used as a measure to account for the budget that has been used for regional development.

Agency Performance Accountability System Cycle
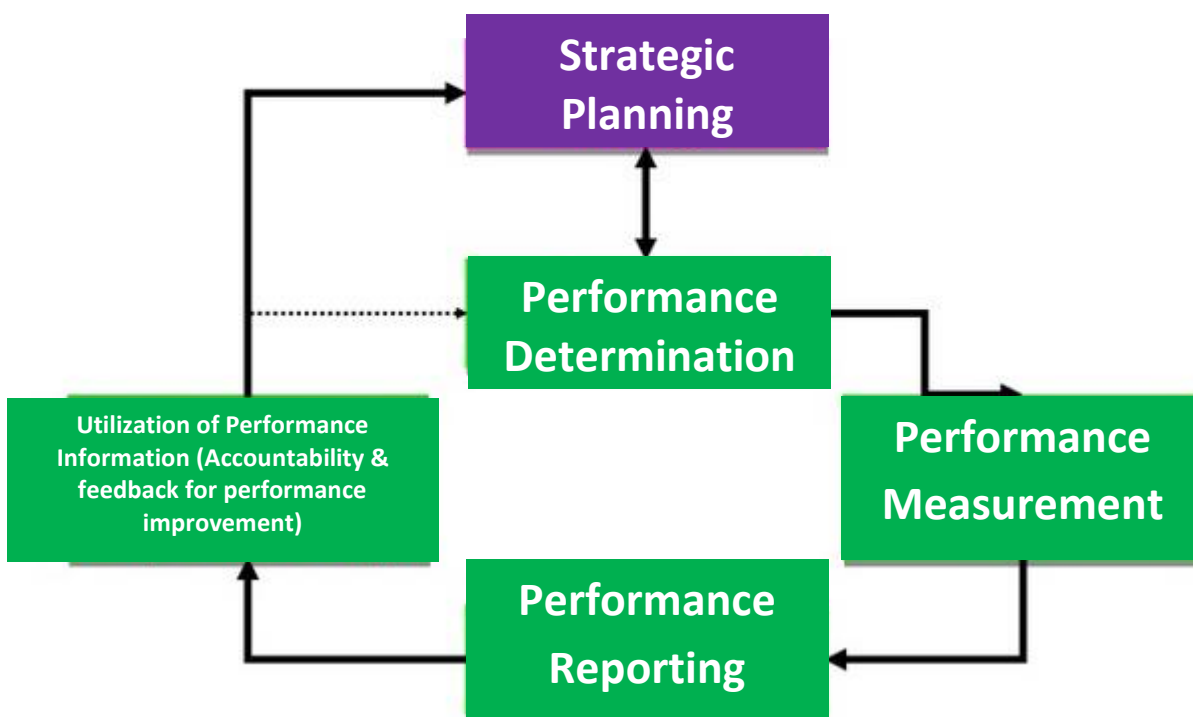
The government agency performance accountability system (SAKIP) is the implementation of performance management in the public sector that is in line and consistent with the implementation of bureaucratic reform, which is oriented towards achieving outcomes and efforts to obtain better results.

LITERATURE REVIEW:
A. Employee Performance:

Performance or performance refers to the appearance of the work, also means the performance, execution of work, job attainment, or work. According to Smith in Zainal, et al

(2014: 410) that: " performance is the output drive from processes, human or orherwiss ". So it can be said that performance is the result or output of a process. Performance reflects how far the success of a job has been achieved. Furthermore, human performance is a function and level of ability, attitude, and degree of motivation. Meanwhile, Jamari in Zainal, et al (2013: 410) states that performance is a manifestation of the authority, duties and responsibilities it receives to achieve the goals outlined by the organization.

Furthermore, Gibson, Ivancevich and Donnelly (1997) define: "Performance is the

level of success in carrying out tasks and the ability to achieve predetermined goals". Meanwhile, Gomes in Mangkunegara (2009: 9) argues that: "Performance as an expression such as output , efficiency and effectiveness are often associated with productivity". Mangkunegara (2000: 67) also said that "Employee performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him." In addition, performance is a function of motivation and ability. To complete a task or a job, someone should have a certain degree of willingness and ability, someone's willingness and skills are not effective enough to do something without a clear understanding of what to do and how to do it.

B. Bureaucratic Theory:

Bureaucracy deals with community organizations that are ideally structured. Bureaucracy is achieved through the formalization of rules, structures, and processes within the organization. According to Weber (1948), the ideal bureaucratic organization includes eight structural characteristics. Muskamal (2014) states that in order to realign the bureaucracy in its position and mission or its role as a " public servant ", it requires the ability and willingness of the bureaucracy to carry out bureaucratic reform steps that include changes in behavior that promote "neutrality, professionalism, democracy, transparency and independence ", accompanied by improvements in morale, work methods and performance, especially in policy management and provision of public services, as well as commitment and empowerment of accountability of government agencies. To improve the way the bureaucracy works, a results-oriented bureaucracy is needed.

Furthermore, a leader who is committed and competent to reform the state bureaucracy is needed properly, including in agenda setting and implementing government and development policies aimed at the interests of the people, increasing the resilience and competitiveness of the nation. In this context, structural reforms are also needed, such as the independence of the judicial system and the state financial system, along with efforts to increase transparency and accountability to the public.

C. Accountability Theory:

According to Turner and Hulme (1997), accountability is a complex concept that is more difficult to achieve than eradicating corruption. Accountability is an imperative for public sector institutions to put more emphasis on horizontal (public) accountability rather than just vertical (higher authority) accountability. Accountability is the responsibility of a person or group of people who are given the mandate to carry out certain tasks to the mandate both vertically and horizontally.

Mardiasmo (2009: 20) defines public accountability as the obligation of the trustee (agent) to provide accountability, present, report and disclose all activities and activities that are their responsibility to the principal who has the right and authority to hold this accountable.

Lukito (2014: 2) explains that accountability is a form of obligation for public activity organizers to be able to explain and answer all matters concerning the steps of all decisions and processes taken, as well as accountability for the results and performance. According to Setiyono (2014: 181) accountability is a concept that has several meanings. This terminology is often used with several concepts such as answerability, responsibility, liability and other terms related

to " the expectation of account- giving " (the expectation of the mandate and the executor of the mandate). Thus, accountability includes expectations or assumptions of the behavior of the relationship between the giver and recipient of the mandate.

D. Government Agency Performance Accountability System (SAKIP):

The system is a unit of elements or units that are interconnected and affect each other in such a way that they appear in a whole, work, function or move in harmony which is supported by a number of necessary procedures, while the procedure is a sequence of performance or planned activities to handle repetitive work. in a uniform and integrated manner. (explain the source of information)

According to LAN (2003: 3), SAKIP is basically an instrument used by government agencies in fulfilling their obligations to account for the success or failure of the implementation of an organization's mission, consisting of various components that are one unit, namely strategic planning, performance planning, performance measurement, and performance reporting.

RESEARCH METHOD:

This type of research uses a quantitative approach research. Based on the relationship between the variables studied, this research is a causal associative study, namely a causal relationship. The sampling technique in this study uses Nonprobability Sampling with purposive sampling technique, which is a sampling technique based on certain considerations, in this case it will conduct research on the Performance Accountability System of Government Agencies, so the respondents are people who are currently competent in reporting performance accountability as well as people who do evaluation of performance reporting.

While the sample in this study is ASN who work in planning, reporting, and / or other fields consisting of implementing staff, echelon IV officials or heads of the planning, reporting subdivision, and / or heads of other subdivisions who are in charge of preparing SKPD performance reports and officials. echelon III who is competent in providing information and opinions regarding SAKIP which carries out its supervisory function and who is competent in evaluating SKPD performance reports. The sample in this study amounted to 100 respondents / ASN and spread over 20 SKPD.

Before the data is further analyzed using multiple regression analysis, first a classic assumption test is carried out consisting of the Normality Test, Multicollinearity Test and Heteroscedasticity Test.

RESULTS AND DISCUSSION:
1. Validity and Reliability Test:

Validity and reliability tests carried out on awareness variables in statutory regulations (X_1) all statements totaling 8 items submitted are valid and reliable with a Cronbach's alpha value of 0.7776. Validity and reliability tests were carried out on the organizational commitment variable (X_2). All statements totaling 8 items submitted were valid and reliable with a Cronbach's alpha value of 0.855. Validity and reliability tests were carried out on the role variable of APIP (X_3). All statements totaling 8 items submitted were valid and reliable with a Cronbach's alpha value of 0.909. Validity and reliability tests were carried out on the variable implementation of SAKIP (Y), all statements totaling 20 items submitted were valid and reliable with a Cronbach's alpha value of 0.961.

Table. 1 Descriptive Statistics

Variable	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
Awareness	100	16	24	40	32.61	3,275	10,725
Commitment	100	18	22	40	32.99	3,563	12,697
SAKIP	100	28	72	100	85.50	7,714	59,505
Valid N (listwise)	100						

Source: Results of data processing with SPSS

Based on the results of the descriptive statistical test set forth in Table 1, it can be concluded that the average respondent's answer to the awareness variable in the legislation is neutral, while the organizational commitment variable and the SAKIP implementation variable agree.

2. Classic Assumption Test:

The normality test is carried out to find out the data is normally distributed. Testing of whether the data is normal or not is done with a normal P-Plot. If the data points spread around the diagonal line and the distribution of data points is unidirectional along the diagonal line, the regression model satisfies the assumption of normality. In Figure 1, it can be seen that the data points spread around the diagonal line and the distribution of data points is unidirectional to the diagonal line. So it can be concluded that the data is normally distributed, so that the regression model meets the assumption of normality.
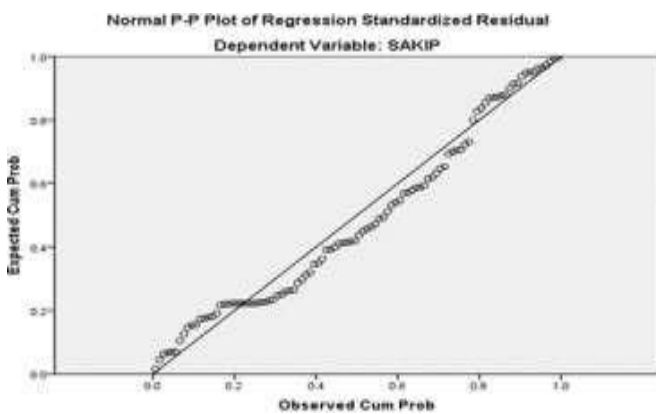

Figure 1 Normality Test Results

3. Multicollinearity Test:

Multicollinearity testing is carried out to see whether the regression model finds a correlation between the independent variables. How to detect it is by looking at the tolerance value and the Variance Inflation Factor (VIF) value. If the VIF value is <10 and tolerance> 0.1, the independent variable is free from multicollinearity problems. Table 5.2 presents the results of the multicollinearity test.

Table 2 shows that all tolerance values> 0.1 and VIF values <10. This indicates that all independent variables are free from multicollinearity.
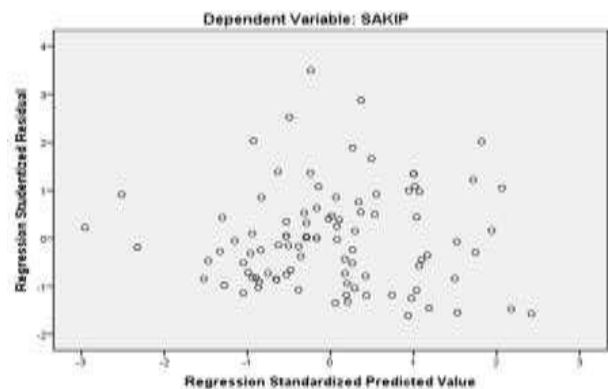
4. Heteroscedasticity Test:

Figure 2 Heteroscedasticity Test Results

The presence or absence of heteroscedasticity can be determined by looking at the plot graph. If there is no clear pattern, i.e. the dotted fiber spreads above and below the 0 on the Y axis, then there is no heteroscedasticity.

Figure 2 shows that in the scatterplot, the dots do not form a pattern but spread, so

it can be concluded that in the study there is no heteroscedasticity.

Another heteroscedasticity test using Glesjer's test is as in Table 3. The basis for decision making in the heteroscedasticity test, namely:

1. There is no heteroscedasticity, if the t-count value is smaller than the t-table and the significance value is greater than 0.05
2. Heteroscedasticity occurs , if the t-value is greater than the t-table and the significance value is smaller than 0.05.

Hypothesis Testing Results:

Test the regression coefficient together (F test)

Table of F Test Results

ANOVA [b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2674,942	3	891,647	26,616	.000 [a]
	Residual	3216,058	96	33,501		
	Total	5891,000	99			

a. Predictors: (Constant), Awareness, Commitment, APIP

b. Dependent Variable: SAKIP

Source: Results of data processing with SPSS

Table 3 shows that F $_{count}$ = 26.616> F $_{table}$ = 2.70 then Ha is accepted and Ho is rejected. Judging from the significance value is 0.000 <0.05 so that Ha is accepted and Ho is rejected. The results of this test indicate that awareness of statutory regulations, organizational commitment, and the role of APIP together have a significant effect on the implementation of SAKIP.

The value of the correlation coefficient (R) ranges from 0 to 1, the closer the value to 1 means that the relationship is getting stronger, on the contrary the value is getting closer to 0, the weaker the relationship is.

Based on Table 5.7 the correlation coefficient (R) of 0.674 indicates that the relationship between the independent variable (X) and the dependent variable (Y) is a strong relationship. This means that awareness of laws and regulations, organizational commitment, and the role of APIP has a strong relationship to the implementation of SAKIP because it is close to the value of 1.

If the value of adjusted R ^{2} is equal to 0, then the variation of the independent variables used in the model does not explain the slightest variations in the dependent variable. In contrast adjusted R ^{2} is equal to 1, then the variation of the independent variables used in the model explains 100% of the variation of dependent variables.

Based on Table value adjusted R ^{2} is 0.437, which means an increase of 43.7% SAKIP application is influenced by awareness of the laws and regulations, organizational commitment, and the role of APIP, while the remaining 56.3% is influenced by other factors outside of this research.

DISCUSSION:

1. **The Influence of Awareness of the Laws and Regulations on the Implementation of SAKIP:**

   After going through the results of analysis and hypothesis testing, it can be argued that awareness of statutory regulations has no significant effect on the implementation of SAKIP. This is due to changes in laws and regulations regarding the SAKIP guidelines that are not yet fully understood and implemented properly. This reflects awareness that laws and regulations are less effective because

   Apparatus awareness of the rules or laws is still lacking. The results of this study contradict the research results of Riantiarno and Azlina (2011), Soleman (2007), Badruzaman and Chairunnisa (2011), and Putra (2003) which concluded that awareness, compliance or obedience to

statutory regulations has a positive and significant effect. on the implementation of the performance accountability system of government agencies. However, the results of this study are in line with the research of Nasriani and Chandra (2009), the partial test results show that awareness of accountability and the law regarding accountability does not have a significant effect on the implementation of SAKIP.

Lack of awareness of statutory regulations, especially the regulations concerning SAKIP and regulations regarding the preparation of regional development implementation is one of the reasons why the North Sulawesi Provincial Government has not been able to reach the highest category based on the evaluation results from the Ministry of PAN and RB.

2. The Effect of Organizational Commitment on the Implementation of SAKIP:

Organizational commitment has a significant effect on the implementation of SAKIP. Thus, the existence of a strong organizational commitment is needed by the organization in order to improve performance accountability and better use of the performance information generated. The performance accountability system of government agencies will run well if it is supported by high commitment from the local government, because with a strong organizational commitment starting from the leadership to the subordinates it will be easier to achieve the desired results to produce better performance, compared to the organization. that has no commitment. The results of this study also support research conducted by Silvia (2013) which states that management commitment has a significant positive effect on the performance accountability of government agencies.

Likewise, the research of Nusantoro and Subiyanto (2009) concluded that the commitment of the local government significantly affects the effectiveness of implementing SAKIP.

Employees with high normative commitment will stay in the organization because they feel it is their obligation and must be done in return for the benefits they have received from the organization that oversees them. As a form of reprisal to a good employee organization, it will provide good performance and behavior so that other employees can follow. This attitude directly has a positive influence on the implementation of SAKIP in the organization.

CONCLUSION:

Based on the results of research analysis and discussion, it can be concluded that:

1. Awareness of laws and regulations does not have a significant effect on the implementation of SAKIP. This is due to changes in laws and regulations regarding the SAKIP guidelines which are not yet fully understood and implemented properly. This reflects the awareness that laws and regulations are not effective because of the lack of compliance with rules or laws.

2. Organizational commitment has a significant effect on the implementation of SAKIP. SAKIP will be able to run well if it is supported by high commitment from every element of SAKIP organizer itself, because with a strong organizational commitment starting from the leadership to the subordinates it will be easier to achieve the desired results to produce better performance, compared to the organization. that has no commitment.

3. Awareness of laws and regulations, organizational commitment and the role of

APIP together have a significant effect on the implementation of SAKIP.

4. Based on the results of the analysis of the coefficient of determination, the adjusted R2 value in this study was 0.437, which means that the increase in the implementation of SAKIP was 43.7% influenced by awareness of the laws and regulations, organizational commitment, and the role of APIP, while the remaining 56.3% was influenced by other factors beyond this study .

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