

Work Culture in the Implementation of the Regional Government Performance Accountability System

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Abstract

Performance accountability is the key to realizing good and accountable governance. Performance accountability is implemented using the Government Agency Performance Accountability System. The implementation of the Performance Accountability System in developing countries is criticized because in its implementation there is an element of coercion used by a government organization as a tool to maintain its existence. This problem shows the need for a solid foundation in strengthening the work culture of the State Civil Apparatus. Based on this, the purpose of this research is to see the role of work culture in the implementation of the Government Agency Performance Accountability System. The research methodology uses a qualitative method with a descriptive design. The descriptive qualitative method is used to describe the results of work culture analysis based on work culture indicators, namely attitude towards work, behavior at work, and work discipline. Data collection techniques using observation, documentation, and interviews. The results of this study resulted in the role of work culture in the implementation of government agency performance accountability systems seen in employee attitudes toward work, employee behavior at work, and employee discipline towards regulations. The three indicators will eliminate ego sectoral and coercive elements in the implementation of the performance accountability system of government agencies and produce alignment of employee goals and organizational goals.

Keywords: *Work Culture, Government Agency Performance Accountability System, Performance Accountability.*

1. Introduction

Performance accountability is providing responsibility for the performance of government agencies to interested parties (Ranson, 2003; Roberts & Scapens, 1985; Sinclair, 1995 ; Eprianto, 2023). Performance accountability is also considered as providing transparent clarity regarding organizational activities to improve its performance (Dubnick, 2005 ; Joannides, 2012; Messner, 2009; Roberts, 2009). Performance accountability is the key to realizing good and accountable governance (Safkaur et al., 2019). Performance accountability is an accounting cycle in the public sector and ends with a public accountability process. This process determines the assessment of the success of a public organization in achieving its goals. Accountability in performance has become one of the items that forms the basis of law and regulations in organizations, therefore organizations

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are legally obliged to fulfill their organizational accountability with the performance obtained.

Government agency performance accountability is implemented using the Government Agency Performance Accountability System. The value of the Government Agency Performance Accountability System is an important element in assessing regional performance, especially in district, city, or provincial areas. The Government Agency Performance Accountability System is one way to encourage budget efficiency and effectiveness. The Government Agency Performance Accountability System can realize transparency of government agencies, realize public participation in the implementation of national development, and maintain public trust in the government.

The Government Agency Performance Accountability System is based on “Presidential Instruction No. 7 of 1999” and regulates the implementation of the Government Agency Performance Accountability System in government agencies. The Presidential Instruction mandates the implementation of a Government Agency Performance Accountability System at all levels of government agencies. Implementation of “Presidential Instruction No. 7 of 1999” This will give rise to coercive isomorphism which is a process of organizations making adjustments towards equality using "coercion". The implementation of this presidential instruction is carried out by an organization to maintain its existence. The implementation of this presidential instruction will result in the implementation of a working mechanism that is limited to formal ceremonial, not substance-oriented (Eakin et al., 2011). Apart from that, the phenomenon of the Government Agency Performance Accountability System is also influenced by the motivation for performance measurement carried out by many government agencies which is dominated by the desire of management or leadership to comply with central government regulations and the interests of parliament, rather than for public accountability (Kaunang, 2020). This was also explained by Risakotta & Akbar (2019) who stated that coercion from regulations and pressure from regulations from work mechanisms can cause problems in the form of pseudo-compliance by the agency being sued.

This pseudo-obedience will result in unreal performance so that the resulting performance information cannot be implemented in the decision-making, monitoring, evaluation, and budget allocation processes. This problem occurs because of the desire of the leadership of an organization to provide good performance and comply with applicable regulations, resulting in a pseudo-strictness in implementing the Government Agency Performance Accountability System. The implementation of the Government Agency Performance Accountability System in various regional governments is an effort to gain recognition from the central government so that they strive to institutionalize environmental elements such as ideas, logic, practices, techniques, and habits into the organization so that environmental elements become part of from these organizational institutions (Djamhuri, 2009).

Based on the statement above, the Government Agency Performance Accountability System is currently only used as a formality because of the sectoral ego of each government agency to show good performance. This sectoral ego is a view of the positive accounting approach. The positive accounting approach states that budget expenditure as a performance benchmark is used as a reflection of physical realism as well as a portrait of value-free social facts (Falendro et al., 2018). Value-free here is free from the value of knowledge, experience, characteristics, interests, and community values (Triyuwono, 2019). Religious, social, moral, and political values, interests, and economic values are all closely embedded in the government officials who prepared the report (Wilber & Jameson, 1980).

The problems of implementing the Government Agency Performance Accountability System show that there is a need for a solid foundation in supporting the work culture of the State Civil Service. Each region builds a work culture as an effective way to

accelerate bureaucratic reform. Building a work culture aims to foster good values in an organization. Various regulations that are made in writing are considered mere formalities or administrative supplements because, for every rule that is made, there will always be an attempt to find loopholes so that they can be violated. For this reason, the application of work culture in an organization is expected to be able to change bad habits which are still entrenched in the government bureaucracy environment, especially the State Civil Apparatus as the implementer. The differences between Western and Eastern cultural philosophies are based on culture and religion. Therefore, by showing the distinctiveness and uniqueness of nations in the world, it is necessary to define universal human values so that society can live in peace and harmony (Kulmanova et al., 2022).

Based on the background description above, the problem formulation in this research is what is the role of work culture in the performance accountability of government agencies? This research aims to look at the role of work culture in the accountability of government agency performance.

2. Theoretical Framework

2.1 Understanding the Government Agency Performance Accountability System

According to Indonesian "Presidential Regulation No. 29 of 2014", Government Agency Performance Accountability Systems are:

"A systematic series of various activities, tools, and procedures designed to determine and measure, collecting data, classifying, summarizing and reporting performance in government agencies, in the context of accountability and improving the performance of government agencies."

Meanwhile, according to the Minister of State Apparatus Empowerment and "Bureaucratic Reform Regulation Number 12 of 2015", the Government Agency Performance Accountability System is:

- (a) the instruments used by government agencies to fulfill their obligations to account for the success and failure of implementing the organization's mission consist of various components which form one unit, namely strategic planning, performance planning, performance measurement, and performance reporting; or
- (b) a systematic series of various activities and procedures designed to determine and measure performance, monitoring performance, evaluating and reporting performance in government agencies, in the context of accountability and improving the performance of government agencies."

2.2 Definition and Function of Work Culture

Work culture is a philosophy based on a view of life as values that are traits, habits, and drivers that are cultivated in a group and are reflected in attitudes that become behavior, ideals, opinions, views, and actions that are manifested as work. Robbins (1998) says work culture is "a system of shared understanding held by members of an organization that differentiates that organization from other organizations".

According to Mangkunegara (2005:316), the definition of work culture is "A set of assumptions or system of beliefs, values, and norms developed within a company which serve as behavioral guidelines for its members to overcome problems of external adaptation and internal integration. Ware & Hsu (2014) explains that "In fact, work culture has been known to humans for a long time, but it has not been realized that work success is rooted in the values one has and behavior that has become a habit. These values originate from customs, religion, norms, and rules which become beliefs in the person working or in the organization. These values that become habits are called work culture." Thus, each function or work process must have differences in how it works, which results

in different patterns of values that are appropriate to be adopted within the organizational framework. Such as what values one should have, how each person's behavior will influence their work, then the philosophy they adhere to, such as "work culture" is a process without an "end" or "continuous".

2.3 Work Culture Indicators

According to Triguno, et al (2004:8), work culture indicators can be divided into:

(a) Attitude Toward Work

Namely the preference for work compared to other activities, such as relaxing or simply getting satisfaction from one's busy work or feeling forced to do something just to survive,

(b) Behavior at Work

Such as diligent, dedicated, responsible, careful, careful, careful, strong willingness to learn their duties and obligations, and likes to help fellow employees or vice versa.

(c) Work Discipline

It can be defined as an attitude of respect, respect, obedience, and compliance with established regulations.

3. Methodology

This research uses a qualitative method with a descriptive design, namely research that provides a careful description of certain individuals or groups about the circumstances and symptoms that occur. The descriptive approach is carried out through the collection of data and images which are then examined one by one using questions of why, what reasons, and how so that an event is not seen as something that is already so (Leksono, 2013). Through this descriptive qualitative method, the author will describe the results of the work culture analysis based on work culture indicators based on Trigono et al (2004), namely attitudes towards work, behavior at work, and work discipline. Data collection techniques used in qualitative research are observation, documentation, interviews, and combined/triangulation. Meanwhile, data analysis techniques were carried out using techniques from Miles and Hubermann. Informant data in this study can be seen in Table 1 below:

Table 1 Informant Data

Informant	Position
Mrs. D	Head of Local Government Organization Section
Mr. F	State Civil Apparatus in the Regional Government Organization Section
Mr. J	State Civil Apparatus in the Local Government Bappeda Section
Mr. K	Public Users of Local Government Services

Source: Compiled by Author (2023).

4. Results

4.1 Employee Attitudes Toward Work in the Implementation of the Government Agency Performance Accountability System.

Providing sincere service is the responsibility of all state civil apparatus. Every state's civil apparatus works sincerely and we can see in their attitude towards work. We can see this attitude whether a state civil apparatus likes his work compared to other activities such as relaxing or merely getting satisfaction from the busyness of his work or feeling

forced to do something just for the survival of his family. This employee attitude can bring work motivation so that organizational goals can be achieved properly.

Table 2 Interview results showing attitude towards work in the implementation of the Government Agency Performance Accountability System

Theme	Informant	Position	Interview Result
Attitude Toward Work	Mrs.D	Head of Local Government Organization Section	“The central government has built the work culture of the state civil apparatus (ASN) with sustainable efforts. The central government built the ASN core value of being service-oriented, accountable, competent, harmonious, loyal, adaptive, and collaborative (BerAkhlaq). This Core Value is expected to be able to build a work culture that is absorbed in the personality of each ASN so that they have a sincere attitude in doing work”.
	Mr. F	State Civil Apparatus in the Regional Government Organization Section	“The Government Agency Performance Accountability System if sorted from the Mayor to the performance below, the performance below should support each other, if the performance below is good then automatically the performance of the government will also be good. This can be seen in the attitude of ASN who comes at 08.00 am every day according to employee working hours. Many employees also work overtime if the deadline for a job must be completed. In other words, the attitude of employees at work will result in motivation for these employees to work by company rules”.
	Mr. K	Public Users of Local Government Services	“I felt comfortable taking care of my family card at the public service mall. The office is also physically good, the service is friendly and well organized, there is already a queue number, and the staff directs well. The employees there are also cooperative in serving and asking about the needs of every community that comes to the office. The attitude of the employees here I see is very good and I also see that there is motivation to provide good service for the community.

Source: Compiled by Author (2023).

4.2 Employee Behavior at Work Time in Implementing Performance Accountability

Employee behavior in carrying out work is one of the indicators that can be seen as the application of work culture in an organization. This employee behavior can be seen in the attitude of being diligent, dedicated, responsible, careful, helpful to fellow employees or vice versa.

Table 3 Interview results that show employee behavior in the Government Agency Performance Accountability System

Theme	Informant	Position	Interview Result
Behavior at Work	Mrs. D	Head of Local Government Organization Section	“With a work culture, ASN will have a core value that can be used by ASN as a guide for thinking, speaking, and behaving. This ASN core value is implemented in the word "BERAKHLAK" which is an acronym for service-oriented, accountable, competent, harmonious, loyal, adaptive, and collaborative. This core value is contained in Law No. 5 of 2014 concerning ASN. The work culture can make ASNs providing services to be cheerful and not feel burdened. The work culture will make ASNs have moral responsibility and work with full responsibility.
	Mr. F	State Civil Apparatus in the Regional Government Organization Section	“The work culture formed by an organization will bring habits that are carried out continuously by employees. Work culture is used as a guide for employee behavior in providing accountability for their performance.
	Mr. J	State Civil Apparatus in the Local Government Bappeda Section	“Working in this organization I feel comfortable because all employees can work in teams, if one employee does not master the task well then other employees will help by providing direction in completing the task. In addition, before starting our work here will carry out prayers for smoothness in carrying out duties and responsibilities.

Source: Compiled by Author (2023).

4.3 Employee work discipline in performance accountability

Employee work discipline can be interpreted as a brush to respect, appreciate obey, and obey the rules that have been set. The work discipline of employees is a major factor in the success of an organization. The discipline referred to here is work time discipline and discipline in obeying the rules that have been set. There needs to be high awareness in implementing the rules that are realized in high work discipline, and then work productivity will be achieved. The thing that drives the realization of agency goals is employee morale. A manager is said to be effective in his leadership if subordinates can be disciplined well (Luthans, 1988). Accountability in performance is related to performance responsibility in realizing good governance.

Table 4 Employee Work Discipline in Implementing Government Agency Performance Accountability

Theme	Informant	Position	Interview Result
Work Discipline	Mrs.D	Head of Local Government Organization Section	“There needs to be a role model in an organization. For example, the role model is the boss, but this role model cannot be determined directly as a change agent. Because if the boss comes at 08.00 in the morning, the staff will

			come at 08.00 in the morning too, and vice versa if the boss comes at 08.30 then my staff will also come at 08.30 or ahead. In addition, if I work overtime then the employees also work overtime.
	Mr. K	Public Users of Local Government Services	"In the management of the family card at the civil registry office, I feel satisfaction because all employees have done their work by the SOP, I see this in the clear service and if it is said that the management will be completed tomorrow, then it is true that the family card I took care of will be completed tomorrow "

Source: Compiled by Author (2023).

5. Discussion

An organization will need employees as the key to the success of the organization. These employees try to create the best work culture. Work culture is a set of principles that govern the behavior of each individual in the organization. Work culture in the form of assumptions, values, and norms carried out repeatedly by employees developed in the organization which is reflected in attitudes that become behavior, beliefs, ideals, opinions, and actions that are manifested as work or work as a force to increase work efficiency. Work culture serves to bind employees because it is formulated formally in various company rules and regulations.

Work culture is seen in employee attitudes towards work. The performance accountability of government agencies will be formed from the attitude of employees towards their work. Performance accountability can be formed properly because of the attitude of employees who work sincerely so that these employees can be accountable for their work properly. The attitude of employees who work sincerely will eliminate the sectoral ego that arises as a result of management's desire to maintain its existence to implement a performance accountability system from the element of coercion. Implementation of the Government Agency Performance Accountability System with high employee attitudes towards work will result in work motivation which will have an impact on the value of the Accountability System by organizational goals.

Furthermore, work culture is seen in employee behavior at work. Employee behavior at work will bring an attitude of responsibility to their work. This attitude of responsibility will produce good values in the personality of each employee. Employee behavior in working responsibly and carefully will put aside personal selfishness to show performance in implementing the Government Agency Performance Accountability System just to maintain its existence.

Work culture is also seen in employee work discipline. Work discipline here will produce an attitude of respect and respect for an organization's rules. High work discipline owned by an employee will produce high work enthusiasm. High morale will be able to lead to organizational goals. Based on the work discipline possessed by employees, all rules will be obeyed. Work discipline owned by employees will eliminate the ego sectoral attitude and the element of coercion from the implementation of the Government Agency Performance Accountability System. Employee work discipline produces performance that is in line with organizational goals.

Work culture can produce the value of synergy and collaboration between each State's Civil Apparatus. This attitude of collaboration and synergy can overcome sectoral egos

and foster an ecosystem attitude. This attitude is what brings the values of cooperation and brotherhood of each individual in the organization to form a Government Agency Performance Accountability System based on the elements of brotherhood and equality.

The previous Government Agency Performance Accountability System was formed from the coercion of an organization to implement the Government Agency Performance Accountability System through legislation (Scott, 2012). These problems will be overcome by internalizing the values of work culture properly. Work culture can bring each individual in an organization to work together and collaborate in carrying out government work programs making government regulations as guidelines in implementing work programs not as an element of coercion. Work culture can be well internalized in the personnel of the State Civil Apparatus. The role of the State Civil Apparatus is the key to institutional work. The work culture that is internalized in performance can bring out the role of each State Civil Apparatus and work independently and then together build good performance accountability to achieve organizational goals (Siti-Nabiha & Adib, 2020).

6. Conclusion

The role of work culture in implementing the Government Agency Performance Accountability System can be seen in work culture indicators, namely employee attitudes towards work, employee behavior while working, and employee work discipline. Employee attitudes towards work in the implementation of the Government Agency Performance Accountability System can bring about a sincere attitude to produce work motivation in the employee's self so as to eliminate sectoral egotism. Next, employee behavior during work in the implementation of the Government Agency Performance Accountability System can be seen in the sense of responsibility and careful attitude possessed by employees in completing work. Lastly, employee work discipline in implementing the Government Agency Performance Accountability System shows an attitude of respect and appreciation for the regulations of an organization, thereby generating work enthusiasm to achieve organizational goals. The role of work culture in implementing the Performance Accountability System will bring the values and principles that govern employees so that they are in line with organizational goals.

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