SYNERGITY IN THE IMPLEMENTATION OF GOVERNMENT AGENCIES PERFORMANCE ACCOUNTABILITY SYSTEM

a Ni Made Intan Priliandani, b Gugus Irianto, c Roekhudin, d Yeney Widya Prihatiningtias

ABSTRACT

Objective: This research concerns the implementation of a government agency performance accountability system based on synergy. The research objective is to build synergy-based government performance accountability in the implementation of government agency performance accountability systems.

Theoretical Framework: Synergy is an activity carried out for joint operations. Synergy is an activity or condition of cooperation in which one party and another party mutually support and coordinate a policy. This study also correlates the synergy in the implementation of government agency performance accountability systems.

Method: This research was conducted in Denpasar City. This study uses data collection techniques that are carried out by observation, interviews, and documents related to research. The data were then analyzed by qualitative analysis.

Findings: The results of this study indicate that the synergy of each SKPD has synergized in the implementation of the performance accountability system for government agencies in Denpasar City. This can be seen from the existence of communication and coordination which results in cooperation and collaboration in the preparation of a Strategic Plan that contains the vision, mission, goals, strategies, policies, and government work programs which are then outlined in the Annual Performance Plan, then an Annual Performance Agreement is carried out and measured using Key Performance Indicators to produce a maximum Performance Accountability Report.

Implications: This research has implications in producing an implementation of a government agency performance accountability system based on synergy.

Keywords: government agency performance accountability system, performance accountability, synergy.

Received: 01/08/2023
Accepted: 31/10/2023
DOI: https://doi.org/10.55908/sdgs.v11i11.1588

a Lecture in Accounting Warmadewa University, Doctoral Student in Accounting Brawijaya University, E-mail: intanpriliandani88@gmail.com, Orcid: https://orcid.org/0009-0009-0375-3706
b Professor in Accounting, Brawijaya University, E-mail: gugusir@ub.ac.id, Orcid: https://orcid.org/0000-0003-1130-0239
c PhD in Accounting, Brawijaya University, E-mail: roe@ub.ac.id, Orcid: https://orcid.org/0009-0000-5088-0331
d PhD in Accounting, Brawijaya University, E-mail: yeney.wp@ub.ac.id, Orcid: https://orcid.org/0000-0003-3663-2782
SINERGIA NA IMPLEMENTAÇÃO DO SISTEMA DE RESPONSABILIZAÇÃO DO DESEMPENHO DAS AGÊNCIAS GOVERNAMENTAIS

RESUMO

Objetivo: Esta investigação diz respeito à implementação de um sistema de responsabilização do desempenho de agências governamentais com base em sinergias. O objetivo da pesquisa é construir uma responsabilidade de desempenho do governo baseada em sinergia na implementação de sistemas de responsabilidade de desempenho do órgão do governo.

Quadro Teórico: A sinergia é uma atividade realizada para operações conjuntas. Sinergia é uma atividade ou condição de cooperação em que uma parte e outra apoiam e coordenam mutuamente uma política. Este estudo também correlaciona a sinergia na implementação de sistemas de responsabilidade de desempenho de agências governamentais.

Método: Esta pesquisa foi realizada na cidade de Denpasar. Este estudo utiliza técnicas de coleta de dados que são realizadas por observação, entrevistas e documentos relacionados à pesquisa. Os dados foram então analisados por análise qualitativa.

Constatações: Os resultados deste estudo indicam que a sinergia de cada SKPD foi sinergizada na implementação do sistema de prestação de contas de desempenho para órgãos governamentais na cidade de Denpasar. Isto pode ser visto a partir da existência de comunicação e coordenação que resulta em cooperação e colaboração na preparação de um Plano Estratégico que contém a visão, missão, objetivos, estratégias, políticas e programas de trabalho do governo que são então descritos no Plano de Desempenho Anual, então um Acordo de Desempenho Anual é realizado e medido usando Indicadores de Desempenho Chave para produzir um Relatório de Responsabilidade de Desempenho máximo.

Implicações: Esta pesquisa tem implicações na produção de uma implementação de um sistema de prestação de contas de desempenho de agências governamentais com base em sinergia.

Palavras-chave: sistema de responsabilidade de desempenho de agência governamental, responsabilidade de desempenho, sinergia.

1 INTRODUCTION

Public organizations have the responsibility to improve community welfare by realizing effective and efficient governance (Sahid et al., 2020). Public organizations receive a lot of criticism which causes public dissatisfaction with the performance of government organizations. Public dissatisfaction causes a decrease in public trust due to the large number of cases that occur in public sector organizations caused by certain individuals and slow services provided to the community (Msenge & Nzewi, 2021). Public trust can be restored with government breakthroughs that can change society's perspective by realizing Good Governance. Improving the quality of public services and public satisfaction with government services is the goal of accountability for the
performance of government organizations. Employee commitment in the workplace will influence the effectiveness and efficiency of government organizations (Ahmad et al., 2023).

Accountability broadly refers to asking for and giving accountability (Ranson, 2003; Joannides, 2012; Chenhall, 2003; Roberts & Scapens, 1985). Accountability is often considered to provide clarity and openness in organizational activities to enable proper organizational behavior and result in increased organizational performance (Christensen & Lægreid, 2015; Joannides, 2012; Messner, 2009). The performance management system can be used as an overall control system that goes beyond performance measurement to performance management (Otley, 1999). Performance management systems cover a variety of management control practices, performance measurement, evaluating manager performance, identifiers of rewards for managers, and information flow processes that enable organizations to learn and adapt to their experiences (Adler, 2011; Broadbent et al., 2010; Gasc et al., 2018; Kloot, 2009). The performance management system tells the internal workings of the organization to achieve multidimensional goals that represent organizational performance (Chenhall, 2003; Merchant & Otley, 2007). A system used to measure government performance is the Government Agency Performance Accountability System.

The Government Agency Performance Accountability System is an external element that causes an organization to gain recognition (legitimacy). To survive, an organization must be able to convince the public that the organization is an entity worthy of support (Putu et al, 2023). One organization and another influence each other through the process of adoption or institutionalization (Donaldson & Preston, 1995). This adoption process is a form of imitation process or is said to be mimetic adoption of an organization towards other organizational elements. DiMaggio & Powell, (2000) state that organizations are formed from forces outside the organization through a process of imitation or following.

Hyndman et al., (2014) stated that organizations are under pressure to produce social forms that are only formed by following behavior. Implementation of the Government Agency Performance Accountability System is also influenced by external pressure, namely (coercive isomorphism), namely compliance with standard and formal rules. This phenomenon was also expressed by Gudono, (2014), 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. Denpasar City is one of the cities that implements an accountability system for the performance of government agencies as a responsibility to the public. Based on the evaluation, the Denpasar City Government Agency Performance Accountability System score is still at 74.57 with a BB predicate score. This value has not yet reached the target of the performance accountability system for Denpasar City government agencies as stated in the 2021 Denpasar City LAKIP.

Based on the above phenomenon, synergy is needed in implementing the process cycle of the government agency performance accountability system. Industry 4.0 is known as a change in the way humans work by emphasizing data administration, and work systems made possible by technological advances as well as increasing work effectiveness and human interaction (Nguyen et al., 2023). The concept of synergy will provide communication and coordination between each individual in an organization. Synergy brings together different ideas to produce new ideas (Onoriode & Ajiri Peter Samuel, 2023). If communication between organizations is poor, it will make it difficult for the management team to reach an agreement (Prayudi et al., 2023). The synergy and collaboration of each component in a public sector organization brings the implementation of the government agency performance accountability system process to a maximum so that it has an impact on the value of the government agency performance accountability system. Based on the description of the background of the problem discussed above, the problem formulation in this research is how to synergize the implementation of the performance accountability system of government agencies in Denpasar City. This research aims to determine the synergy of implementing the government agency performance accountability system (SAKIP) in Denpasar City.

2 THEORETICAL FRAMEWORK

2.1 SYNERGY

Synergy means an activity to perform joint operations. Synergy and synergy are the same thing which is defined as the activities of groups or individuals with different backgrounds to adjust performance in achieving goals. According to Stephen R. Covey in his book 7 Habits of Highly Effective People (2004: 259), synergy (Synergy) is
complementing each other and complementing differences to achieve results greater than the number of parts per part. Synergy is a collaboration that can be realized when we can synchronize various alternative desires using good communication between team members. In synergy, we also have to coordinate with each other so that an efficient activity is realized. Based on several definitions that explain synergy, it can be concluded that synergy is an activity or condition of cooperation in which one party and another party support and coordinates to make a policy successful so that an efficient activity is realized.

2.2 ELEMENTS IN THE GOVERNMENT AGENCY PERFORMANCE ACCOUNTABILITY SYSTEM

A government agency performance accountability system is an instrument used by government agencies to fulfill obligations in accounting for the success and failure of work programs that have been implemented by an organization. Implementation of SAKIP consists of five elements, namely:

1) Strategic Planning
   Strategic planning is a result-oriented process to be achieved throughout 1 to 5 years, by looking at the potential, opportunities and constraints that may arise. Strategic planning contains a vision, mission, goals/targets, and programs that are realistic and anticipate the desired and achievable future.

2) Performance Agreement
   A performance agreement is a document that contains assignments from heads of higher agencies to heads of lower agencies to carry out programs/activities accompanied by performance indicators. Through a performance agreement, the commitment of the recipient of the trust is realized, and an agreement between the recipient and the giver of trust for certain measurable performance based on duties, functions, and authorities as well as available resources.

3) Performance Measurement
   Performance measurement is a step to compare performance realization with performance targets (targets) stated in performance agreement sheets/documents in the context of implementing the current year's APBN/APBD. Performance measurement is carried out by assignees or trustees in all government agencies.

4) Management of Performance Data
Performance management is the process of recording/registration, administration, and storage of performance data and performance reporting. Performance data management considers the needs of government agencies as managerial needs, data/financial reports generated from government accounting, and statistical systems.

5) Performance Reporting

Performance reports are a form of accountability for the implementation of the tasks and functions entrusted to each government agency for the use of the budget. The most important thing needed in preparing a performance report is performance measurement and evaluation as well as adequate disclosure (disclosure) of the results of the analysis of performance measurements.

6) Performance Evaluation

The process of evaluating and implementing organizational work unit tasks, to ensure the achievement of the goals and objectives of the Government Agency Performance Accountability System

3 METHODOLOGY

This research uses a qualitative method with a descriptive design, namely research that provides a careful description of certain individuals or groups regarding the conditions and symptoms that occur. The descriptive approach is carried out by collecting data and images which are then analyzed one by one using why, what reasons, and how questions so that an event is not seen as something that is already the case (Leksono, 2013). Through this descriptive qualitative method, the author will describe the results of synergy analysis based on synergy theory according to Covey (2004), namely communication and coordination in the implementation of the Denpasar City Government Agency Performance Accountability System. The data collection technique used by researchers to obtain data is a type of qualitative research so that in-depth, clear, and specific data can be obtained. Furthermore, data collection can be obtained from the results of observation, documentation, interviews, and combination/triangulation. Meanwhile, data analysis techniques were performed using techniques from Miles and Hubermann. Informant data in this study can be seen in Table 1 below:
Table 1. Informant Data

<table>
<thead>
<tr>
<th>Informant</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mr R</td>
<td>Great mayor of Denpasar in the 2010-2015 period and the 2016-2021 period.</td>
</tr>
<tr>
<td>Mr B</td>
<td>Head of Organization Division of Denpasar City</td>
</tr>
<tr>
<td>Mr J</td>
<td>ASN in the Denpasar City Organization Section</td>
</tr>
<tr>
<td>Mr W</td>
<td>Community Service Users in Denpasar City</td>
</tr>
</tbody>
</table>

Source: Compiled by Author (2023).

4 RESULTS AND DISCUSSION

4.1 COMMUNICATION IN THE IMPLEMENTATION OF THE GOVERNMENT AGENCY PERFORMANCE ACCOUNTABILITY SYSTEM

We can see the communication that occurs in the implementation of the Government Agency Performance Accountability System in the city of Denpasar from the results of interviews with informants. We can see the results of the interview in table 2 below:

Table 2. Implementation Of The Government Agency Performance Accountability System Based on Communication

<table>
<thead>
<tr>
<th>Tema</th>
<th>Informant</th>
<th>Position</th>
<th>Interview results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communication</td>
<td>Mr. R</td>
<td>Great mayor of Denpasar in the 2010-2015 period and the 2016-2021 period.</td>
<td>The problem that often occurs in government is the existence of sectoral egos that must be overcome by mediation. Often there is resentment between each employee. Only work is given but the reward is not. This can be overcome by conducting mediation mediated by the leadership</td>
</tr>
<tr>
<td></td>
<td>Mr. B</td>
<td>Head of Organization Division of Denpasar City</td>
<td>There is cross-cutting, namely posting the budget by the main tasks and functions, for example in service A there is an activity budget that should be owned by service B, and then service A communicates with agency B to support these activities, even though from a planning perspective it is arguably wrong because agency A has already posted the budget it doesn't matter. After all, agency A has no elements of corruption and the budget can be returned to the regional treasury so that it can be used for other activities in the change fund or master fund. This should be done based on an understanding of the Government Agency Performance Accountability System which needs to be known and understood by everyone so it cannot be done alone, so there is a need for synergy.</td>
</tr>
</tbody>
</table>

Source: Compiled by Author (2023).

Based on the informant's statement, it shows that there is a need for good communication between the various components in the implementation of the
**Government Agency Performance Accountability System.** Good communication will be able to bring good cooperation so as to achieve organizational goals.

4.2 COORDINATION IN THE IMPLEMENTATION OF THE GOVERNMENT AGENCY PERFORMANCE ACCOUNTABILITY SYSTEM

We can see the coordination that occurs in the implementation of the Government Agency Performance Accountability System in the city of Denpasar from the results of interviews with informants. The interview results can be seen in Table 3 below:

Table 3. Implementation Of The Government Agency Performance Accountability System Based on Coordination

<table>
<thead>
<tr>
<th>Tema</th>
<th>Informan</th>
<th>position</th>
<th>interview results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coordination</td>
<td>Mr. J</td>
<td>ASN in the Denpasar City Organizational Section</td>
<td>The city of Denpasar has a work culture which in 2009 the city of Denpasar has a vision and mission, namely balance and harmony which is now a culture-based creative city towards advanced Denpasar. This work culture gave birth to the work spirit of <em>Vasudewakutumbakam</em> which means all brothers, namely collaboration. Collaboration between academia, mass media, community, business world and government. This is to support the KPI related to the objectives related to the bureaucratic reform index.</td>
</tr>
<tr>
<td>Mr. W</td>
<td>Community Service Users in Denpasar City</td>
<td>The service in the office is direct, I have been to the public service mall office several times, when I was taking care of the Family Card adding a new family member, to be honest I felt comfortable in the service in the office, because the office is physically good, the service is friendly, and well organized, already there are no queues, the employees direct well, I have felt comfortable in the service, the employees are also cooperative in serving and asking what the needs are. And this service really needs to be improved and maintained, the SOP is clear.</td>
<td></td>
</tr>
</tbody>
</table>

Source: Compiled by Author (2023).

Based on the statement from the informant, it shows that in the implementation of the Government Agency Performance Accountability System, it is necessary to have good coordination between each component of government so that it can achieve organizational goals.

4.3 SYNERGY IN THE IMPLEMENTATION OF GOVERNMENT AGENCY PERFORMANCE ACCOUNTABILITY SYSTEMS

The results of this study show that there is communication and coordination that occurs in the implementation of the Government Agency Performance Accountability
Priliandani, N., M., I., Irianto, G., Roekhudin, Prihatiningtias, Y., W. (2023). Synergity in the Implementation of Government Agencies Performance Accountability System in Denpasar City. Good communication between the various components in the implementation of the Government Agency Performance Accountability System can bring about good cooperation in achieving organizational goals. Furthermore, coordination in the implementation of the Government Agency Performance Accountability System in Denpasar City can be seen in the formation of a work culture and good service in Denpasar City. Good communication and coordination is a form of synergy that occurs in the implementation of the Denpasar City Government Agency Performance Accountability System. The form of synergy can bring the survival of an organization. Synergy will bring innovation and creativity within each state's civil apparatus eliminate sectoral ego attitudes and prioritize ecosystems.

This synergy will bring the spirit of work culture in the maximum implementation of the Government Agency Performance Accountability System. The concept of synergy is expected to be able to bring all aspects of the public sector, be it the state civil apparatus, superiors, and the community together to collaborate in providing performance accountability to complete activities and work programs that have been made to achieve organizational goals. The existence of the same feeling and synergy of all component parties in the Denpasar City government will be able to bring about innovation that will result in the sustainability of the organization which will always bring a positive attitude for both individuals and organizations. The survival of an organization requires the synergy of all aspects within the organization (Donaires et al., 2019).

The synergy implemented in the government agency performance accountability system can be seen in the preparation of the strategic plan. The preparation of a strategic plan is aligned with the vision, mission, and work program of a government agency. To be able to align the vision, mission, and work programs in achieving organizational goals, synergy is needed so that the vision, mission, and work programs can run well and reduce the existence of sectoral egos in an institution. Synergy strategic planning can also be used to achieve competitive advantage and to integrate all functional areas of the institution by facilitating communication between all state civil servants (Warlizasusi, 2018).

Synergy is implemented in performance agreements to be able to increase collaborative attitudes between subordinates and superiors. The concept of embracing will bring superiors to have an attitude that protects subordinates in giving the mandate, otherwise, subordinates will also work with a sincere heart to carry out their
responsibilities because they have been supported by superiors. The concept of synergy will bring harmony between superiors and subordinates so that performance agreements can be carried out properly (Rasyada & Idawati, 2021). Furthermore, synergy is implemented in performance measurement. Performance measurement is measured using the main performance indicators. The preparation of key performance indicators requires coordination between various work units or regional apparatuses related to programs that will later be capable of cross-cutting, as well as implementing regional priority programs collaboratively. To produce key performance indicators that reflect organizational goals, it is necessary to develop a synergy concept in which the synergy concept can help each work unit have a collaborative attitude to facilitate the coordination of each unit (Sarofah, 2022).

Synergy is also implemented in managing performance data. Management of performance data is needed to ensure that performance data is managed properly to determine achievements from year to year. Synergy is needed for collaboration from each state's civil apparatus to ensure that the performance data produced is good and correct. The performance data will later be used in assessing the performance of each state's civil apparatus, so collaboration is needed to provide good performance data.

Furthermore, performance reporting has the objective of providing measurable performance information to the mandate giver on the performance that has been and should be achieved and as a continuous improvement effort for government agencies to improve performance. Good performance reporting will report the results of organizational performance. Synergy can report performance results well because accountability for organizational performance has been carried out collaboratively (Subardjo & Rahmawati, 2022).

The next component of the government agency performance accountability system is Review and Evaluation. Synergy is needed to ensure that performance achievements have been properly reviewed and evaluated. The implementation of the review and evaluation requires the synergy of each component in government organizations. The review and evaluation will be used as a continuous improvement to improve performance.
5 CONCLUSION

Implementation of a government agency performance accountability system based on synergy occurs due to good communication and coordination of each component in government organizations resulting in innovation from each individual within the government civil apparatus. This attitude of synergy will have an impact on the performance accountability of public servants so that it will have an impact on the value of the performance accountability system of government agencies. This is because synergy can bring efforts in achieving the vision and mission, goals, and program policies of each SKPD with cross-cutting programs and eliminating sectoral egos in setting targets and selected programs including budget allocations. The implementation of a synergy-based performance accountability system for government agencies can align the Strategic Plan which contains the vision-mission, goals, strategies, policies, and government work programs which are then outlined in the Annual Performance Plan, then an Annual Performance Agreement is carried out and measured using Key Performance Indicators to produce an Accountability Report Maximum performance.

This research still has limitations, namely the lack of obtaining data through interviews with informants who are in control of the highest decision-making. The results of this study still require further research so that it can be implemented as an implementation of performance accountability in Indonesia. This research has implications for producing an implementation of a government agency performance accountability system.
accountability system based on synergy. Furthermore, this research is expected to be able to increase accounting knowledge, namely in the development of public sector accounting knowledge.

FUNDING

This work was supported by the Endowment Fund for Education (LPDP) of the Ministry of Finance, Indonesia
REFERENCES


