GOOD GOVERNMENT GOVERNANCE AGAINST GOVERNMENT ACCOUNTABILITY PERFORMANCE

by Agus Mardijuwono

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ABSTRACT

Background: *Nowadays, the government is aggressively campaigning for a type of governance known as Good Government Governance. Good Government Governance requires the government to have a stable development plan by involving the community and stakeholders directly in the process. The success rate of achieving Good Government Governance can be reviewed through the Indonesia Governance Index.*

Aim: *To show the influence of leadership and bureaucratic style on the accountability of the performance of government agencies with good government governance as a moderating variable.*

Method: *This study was a comparative causal study to determine the causal relationship using an empirical study approach to civil servants within the scope of Bojonegoro Regional Office. The analysis technique used was multiple linear regression analysis and moderation regression analysis. In this study the number of samples studied was 100 respondents. This study began in August 2017.*

Result: *Leadership style has a positive effect on the accountability of the performance of government agencies, Good government governance has a positive influence in moderating the relationship of leadership style with agency performance accountability and the Bureaucracy has a positive effect on the accountability of the performance of government agencies, shown. Good government governance (X3) has a positive influence in moderating bureaucratic relations with the accountability of the performance of government agencies.*

Conclusion: *Leadership and bureaucratic style variables also the role of good government governance variables as moderating those two variables have a positive effect on the performance accountability of government agencies*

1. INTRODUCTION

The "Paradox of Plenty" phenomenon is the result of the social impact of natural resource management, which should provide the beneficial of substantial economic that does not apply to people who live around the extraction area. One of the factors causing this phenomenon is the culture of corruption inherent in officials. The emergence of corruption culture arises from the fault of government governance due to lack of accountability, transparency from the government itself to the community. The corruption culture that has been inherent in government circles must be immediately changed. The leader at the top of the organization level must be a role model for this change. Therefore, the leadership style of a leader will be a measure in the success of an organization's governance. Thus at the core the role of accountability is very important (Ahmed et al., 2016).

Nowadays, the government is aggressively campaigning for a type of governance known as Good Government Governance. The State Administration Institute believes that Good Governance is a governance process related to governance that is carried out responsibly and solidly to provide effective and efficient results so as to guarantee the synergy of constructive interaction between government, the private sector and the community. Through Good Government Governance, the government is required to have a stable development plan by involving the community and stakeholders directly in the process. The success rate of achieving Good Government Governance can be reviewed through the Indonesia Governance Index. Some indicators that assess the level of success can be seen through macro performance indicators that include economic growth rates, the number of poor people, and the human development index. Figures on these indicators will show an increase if in the implementation of governance, a leader is able to be a driver of change in an organization for the better.

Leadership style of a good leader is leadership that is able to guide the organization to achieve success for the vision, mission and goals that have been set. A leader who is dynamic about changes that occur within his organization and is able to assess the weaknesses and strengths contained in his organization is considered as a leader who has an effective leadership style. Good government governance itself has become the main focus of the current government which has been stated in the National Medium-Term Development Plan (RPJMN). The RPJMN is then expected to become a reference for the preparation of the RPJMD. Bearing in mind that Bojonegoro Regency has Natural Oil and Gas resources which are limited natural resources, Bojonegoro Regency must have the right strategy to manage them.

Prolonged exploitation as well as continuous consumption and consumption that exceed production limits will have an impact on the reduced amount of resources produced. In addition to the types of non-renewable natural resources that can certainly be exhausted at some time, the selling power of Oil and Gas often experience fluctuations following world oil prices. However, the presence of these natural resources, there is hope in the arrival of investors to invest in Bojonegoro Regency. Investors will be interested in investing if there is no bureaucracy that is too complicated. Furthermore, the momentum where there are many investors who come can be utilized as an opportunity for local governments to create an innovation, creativity and change to become a more productive area. Through innovation and

creativity and proper management, it is also hoped that there will be an increase in local revenues other than the oil and gas sector.

Bureaucracy is an activity that has quite extensive functions and authorities including regulations, licensing, public services, and supervision of the existence of natural resources also included in the bureaucracy (Djumiarti, 2013). Bureaucracy is also considered as one of the drivers of the development of government accounting, so that the bureaucracy is inseparable from the government sector. The bureaucracy in Indonesia is at a complicated level, it requires a variety of convoluted licenses that cause time-consuming as well as wasteful costs or commonly referred to as high cost economy. It is also the complicated bureaucracy that provides opportunities for corruption, because it is frequently a businessman who does not want to experience the complexity of the bureaucracy takes a shortcut by paying bureaucratic officials. Bureaucracy among the government is considered a public service so it is expected to be able to provide convenience for the public rather than the opposite. The bureaucracy inherent in the governance of Bojonegoro Regency is often related to the presence of natural oil and gas resources.

To avoid loopholes that can lead to legal problems in government, leaders and their bureaucrats are required to prepare reports as a form of public accountability (Badruzaman, J., & Chairunnisa, 2012). Performance accountability of government agencies is a form of obligation of a government agency to account for its successes and failures in the implementation of the mission (Afriyanti, D., Sabanu, HG., & Noor, 2015) organizations which include components of a single unit consisting of strategic planning, performance planning, performance measurement and performance reporting. Accountability is also one of the main elements in evaluating the achievement of good government governance (Djumiarti, 2013) (Mardiasmo., 2006) (Pancadewi, 2014) (Santoso, U., & Pambelum, 2008). The realization of this accountability is a report that includes the implementation of a program or activity in order to achieve the vision and mission and strategic plans set by the organization.

Thus, the object of this study discussed the influence of bureaucratic leadership and performance accountability of government institutions and use good government governance as moderating the relationship between independent variables and dependent variables. The method to be used in this study is quantitative research methods using leadership and bureaucratic styles as the independent variable and the accountability of the performance of government agencies as the dependent variable uses the achievement of Good Government Governance as the moderating variable. The sample used in this study came from regional civil servants within the scope of the Bojonegoro Regency SKPD. The choice of Bojonegoro Regency as a research subject is because Bojonegoro Regency is a district that is capable of being separated from the ten titles of the poorest and least developed districts in East Java, and is currently replaced by Lamongan Regency which ranks tenth as a district that has a high poverty rate (Romli, 2008: Jaramillo, 2018).

Hypothesis

Hypothesis I stated that the leadership style positively influences the accountability of the performance of government agencies in the SKPD in Bojonegoro Regency

Hypothesis 2 stated that good government governance is able to be a moderator that positively influences the relationship between leadership style and the accountability of the performance of government agencies.

Hypothesis 3 stated that bureaucracy has a positive effect on the accountability of government agencies' performance.

Hypothesis 4 stated that good government governance is able to be a moderator that positively influences the relationship between bureaucracy and the accountability of the performance of government agencies.

2. METHODS

This study was a causal study using a quantitative approach. Researchers used the design of this study to determine whether the application of leadership and bureaucratic style as an independent variable affected the Performance Accountability of Government Agencies in the Bojonegoro Regency as the dependent variable with good government governance as a moderating variable.

This study was conducted in the scope of the Bojonegoro Regency government. Bojonegoro Regency is a part of East Java Province located in the westernmost part of East Java Province. In this study the number of samples studied was 100 respondents.

3. RESULTS

All instrument questions related to the leadership style variables contained in the questionnaire were declared valid. Tests in this study use Pearson correlation with a significant level <0.05. Question items related to leadership style variables have a significance correlation value below 5% so that no question items are deleted and all question items are used in the overall test.

Table 1 Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11,916	2,275		5,239	,000
	X1	,552	,123	,413	4,485	,000
	X2	,756	,197	,353	3,837	,000

a. Dependent Variable: Y

Through the above SPSS calculation results obtained the following equation:

$Y = 11,916 + 0.552 X1 + 0.756 X2$

According to the results of multiple linear regression analysis tests that appear in the two tables above it can be concluded that:

Variable X1 has a significant effect on Y because sig. <0.05, and tcount 4.485> ttable 1.98

Variable X2 has a significant effect on Y because sig. <0.05, and tcount 3,837> ttable 1.98

Variables X1 and X2 together have a significant effect on Y because sig. <0.05, and Fcount45.184> Ftable 3.09

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Source: Primary data processed in 2017

It is known that the value of Fcount = 45.184. The value of Ftable at the 5% significance level and degree of freedom (df1) were for the numerator and denominator (df2).

Where k is the number of variables (independent variable + dependent variable) and n is the number of samples forming the regression. From the df1 and df2 values, the Ftable value will be obtained which were 3.09. Thus, Fcount> from Ftable was (45.284> 3.09) so that, H0 was rejected. It can be concluded that simultaneously the independent variables (leadership

style and bureaucracy) have a significant influence on the dependent variable (performance accountability of government agencies).

Table 2 The Result of Determination Coefficient Test

Model Summary		
R	R Square	Adjusted R
,689[a]	,475	,464

a. Predictors: (Constant), X2, X1

Source: Primary data processed in 2017

The coefficient of determination showed the number 47.5%. This means that the independent variable has the ability to influence the dependent variable by 47.5% whereas, the rest are influenced by other independent variables that was used outside the study.

Through the summary table model above, there were also three types of models that correspond to the predictors entered in testing. In model 1 it can be seen that the R-Square value is 36.3% with a value of Fcount> F table of 59.073> 3.09 and a significance value of 0.000 <0.05, which means X2 (bureaucracy) has a significant influence on the accountability of government agencies' performance. Model 2 was an analysis test using independent and moderating variables and the results show that the R-Square value has increased from 36.3% to 59.1% and the Fcount> Ftable value of 57.371> 3.09 also a significance value of 0.000 <0, 05. Through this model 2, it can be seen that the presence of good government governance variables as moderating variables gives a significant influence on the accountability of the performance of government agencies.

Furthermore, in model 3, the R-Square value increased again from 59.1% to 63.4% and the value of Fcount> Ftable of 12.818> 3.09 also the significance value of 0.001 <0.05. The analysis test in model 3 provided the conclusion that a good government governor is able to be a moderator in the relationship between bureaucracy and accountability of performance of government agencies. In addition, the significance of the influence of good government governance as a moderating variable on the interaction between bureaucracy and the accountability of government agencies' performance can also be seen through the significant value at X1X3 predictor which indicated a value of 0.001 <0.05, which means it was significant as a moderator. The beta value of the X1X3 predictor showed a positive number of 5.435 which means that moderation of X3 reinforced the influence of X2 on Y. This moderation was included in quasi-moderation (quasi moderator) with significant values of X3 and X2X3 respectively 0.009 and 0.001. Quasi moderation was a variable that moderates the relationship between the independent variable and the dependent variable which also becomes an independent variable (Pratolo, 2016).

4. DISCUSSION

Leadership style positively influences the accountability of the performance of government agencies on the SKPD in Bojonegoro Regency. Based on the results of the statistical tests above by using multiple linear regression test, showed that the leadership style has a significant and positive influence on the performance accountability of government agencies. The results of multiple linear regression test showed a significant value <0.05, and tcount 4.485> ttable 1.98. Therefore hypothesis 1 proposed by researchers can be accepted. Leadership style influences the performance accountability of government agencies because through the right leadership style, the effectiveness and efficiency of performance of

government agencies will also increase. How a worker can complete his task well and on time, how communication occurs between the leader and subordinates, how the leader encourages his subordinates to improve their performance, all depends on the leadership style of a leader as has been examined by (Reza, 2010).

Good government governance was able to be a moderator that positively influences the relationship between leadership style and the accountability of government agencies' performance. Following were the results of the moderation regression test using the variables of leadership style, good government governance, and performance accountability of government agencies. Regression test results showed the value of R-Square change has increased by 1.9%. In addition, the significance of the effect of good government governance as a moderating variable can also be seen through the value of Fcount 5.375 which is greater than the FTabel value of 3.09, tcount> ttable ie 2.318> 1.98 also through the significance value of 0.02 which was greater than 0,05. The value of the regression coefficient showed the number 0.063 and the coefficient of determination that appears on the test results is 0.644 which means that the performance accountability of government agencies was influenced by leadership style variables as independent variables and good government governance as moderation variables by 64.4% and the rest was influenced by other variables. According to the values contained in the moderating regression test results that show positive numbers and meet the requirements for accepting H2, it can be interpreted that good government governance as a moderating variable can strengthen the relationship between leadership style and the accountability of the performance of government agencies (Yan, 2020; Sopiah, 2008).

Bureaucracy has a positive effect on the performance accountability of government agencies. The results of the regression test gave approval to the hypothesis by showing a significant value of 0,000 less than 0.05 and tcount = 3.837> t table = 1.98 and a regression coefficient of 0.756 which means that each increase in 1 unit, it will affect the accountability of the performance of government agencies amounted to 0.756 assuming the other variables remain (Haseeb et al., 2020). Bureaucracy has a positive influence on the accountability of the performance of government agencies because through a good bureaucracy, the performance of government agencies will increase. Bureaucracy itself is a form of service provided by government agencies to the community. Hence, the bureaucracy can be considered as a form of accountability of government agencies towards the community. How the bureaucracy works, the effectiveness and efficiency of the implementation of the bureaucracy can be a measure of society against the performance of government agencies (Hariyanto & Said, 2020; Sudrajat, 2009).

Good government governance was able to be a moderator that has a positive effect on the relationship between bureaucracy and the accountability of government agencies' performance. Following are the results of the moderation regression test using the variables of leadership style, good government governance, and performance accountability of government agencies. Regression test results showed the value of R-Square change which increased by 4.6%. In addition, the significance of the effect of good government governance as a moderator variable can also be seen through the value of Fcount = 5.435, which is greater than the value of FTabel = 3.09, also through the significance value of 0.001, which is greater than 0.05. The value of the regression coefficient showed the value of 0.063 and the value of the coefficient of determination that appeared on the test results is equal to 0.645 which means that the accountability of the performance of government agencies is influenced by the bureaucracy variable as an independent variable and good government governance as a moderating variable by 64.5% and the rest was influenced by other variables. Based on the values contained in the moderating regression test results that showed positive numbers and meet the conditions for accepting H2, it can be interpreted that good government governance

as a moderating variable can strengthen the relationship between bureaucracy and the accountability of the performance of government agencies.

5. CONCLUSION

Leadership style has a positive and significant influence on the accountability of the performance of government agencies in the SKPD. Good government governance has a positive moderation effect on the relationship between leadership style and accountability of government agencies' performance in SKPD. Bureaucracy has a positive and significant effect on the accountability of the performance of government agencies in the SKPD. Good government governance has a positive moderation effect on the relationship between bureaucracy and accountability of government agencies' performance in SKPD.

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GENERAL COMMENTS

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