

Effect Of E-Government And Internal Control System On Performance Accountability

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ABSTRACT

The study of the factors that affect the accountability of the performance of government agencies is still an important issue in determining strategies to achieve the vision, mission, goals, and objectives. This study aims to develop a previous empirical research model regarding implementing e-government, internal control systems on performance accountability. Research data was obtained from the questionnaire answers to 50 Civil Servants working at the Transportation Agency City of Pekanbaru. The sample was selected with the criteria set by the purposive sampling method, and the data were analyzed by multiple linear regression. Data processing uses SPSS version 25. The results show that the implementation of e-government and internal control systems partially and simultaneously affects the accountability of the performance of the Transportation Agency City of Pekanbaru. Based on the results of the coefficient of determination (R^2), the value of the adjusted R square is 0.799, which means that the implementation of e-government and internal control systems affects 79.9 percent on performance accountability. Other variables influence the rest.

Keywords: e-government, Internal Control System, Performance Accountability

PRELIMINARY

Performance accountability reports of government agencies are prepared as accountability documents and as an evaluation of all activities in each period. In the Peraturan Presiden (PERPRES) Nomor 29 (2014) concerning the Performance Accountability System of Government Agencies, the definition of performance accountability is the realization of the obligation of a government agency to account for the success or failure of implementing programs and activities that stakeholders have mandated to achieve the organization's mission measurably with performance targets or the established targets through periodic reports on the performance of government agencies. In Keputusan Kepala Lembaga Administrasi Negara Nomor 239/1x/6/8/2003 (2003), Akuntabilitas Kinerja Instansi Pemerintah (AKIP) is prepared to realize a form of accountability for the implementation of tasks and achievement targets in managing resources. Resources and implement government policies or programs, which are prepared with good accountability principles. Therefore, every government agency must convey its performance targets and targets to stakeholders, as outlined in the Laporan Akuntabilitas Kinerja Instansi Pemerintah (LAKIP).

In the current era of digitalization, the development of information technology is progressing very rapidly in all sectors, including government organizations. The government is directed to leave the old paradigm, such as traditional administration, which tends to prioritize systems and procedures, bureaucratic, ineffective, and efficient service delivery, to be replaced with a new paradigm that is more oriented towards performance and results (Meidyawati, 2011). National policies and strategies for e-government development, as contained in Instruksi Presiden Republik Indonesia Nomor 3 (2003), taking into account the improvement of public services through good governance and the use of information and communication technology in the government process (e-government), are expected to increase efficiency, effectiveness, transparency, and accountability of governance.

The term e-government or electronic government refers to the use of information technology by government organizations for effectiveness and transparency in public services. According to Rahayu et al. (2020), E-government is defined as the use of information and telecommunications technology in the government administration system to provide more effective, efficient, and transparent services so that it is possible to satisfy the public. Meanwhile, according to Sari and Winarno (2015), e-government is an information technology system developed by the government to improve public services by providing the public with easy access to information. No less important factor in achieving performance accountability is internal control. Regarding Peraturan Pemerintah Nomor 60 (2008), every agency and work unit within the ministry or agency is expected to identify deviations from the implementation of activities from the plans that have been set earlier. The internal control system in the public sector has a significant and strategic role in reducing the potential for various forms of irregularities and technical, administrative, and corruption errors in government agencies.

In the work plan programs and performance targets of a government agency, it is necessary to determine the right performance achievement strategy. An in-depth study is needed regarding factors related to improving performance, such as the application of information technology in government administration (e-government) and the implementation of internal control and supervision. Internal control systems

are policies and procedures designed to provide adequate assurance that the organization achieves its goals and objectives (Rai, 2010).

OVERVIEW THEORY

Accountability is a form of obligation to account for the success or failure of the implementation of the organization's mission in order to achieve predetermined goals and objectives, through a medium of accountability that is carried out periodically (Mardiasmo, 2009). Performance measurement is carried out through setting performance indicators and then assessing the progress of the results that have been achieved from each indicator compared to the indicator targets that have been set. Each government agency is required to submit its performance targets and achievements in the Laporan Akuntabilitas Kinerja Instansi Pemerintah (LAKIP).

In order to meet the changing demands of the digitalization era and the public's need for transparency and simplification of the bureaucracy, it is very important for the government to improve public services through the use of technology and information or the term commonly used is Electronic Government (e-Government). E-Government is an effort to use information and communication technology to improve efficiency and effectiveness, transparency and accountability of the government in providing better public services (Suaedi and Wardianto, 2010).

Another factor that needs to be studied in relation to government performance accountability is internal control that ensures good practice in running the government. Definition of internal control According to AICPA (The American Institute of Certified Public Accountants) in Winarno (2006) are: "Organizational plans and all coordinated actions and methods implemented within a company to protect assets, maintain accuracy and reliability of accounting data, improve efficiency, and improve compliance with management policies".

Research conducted by Koesharijadi et al. (2019) stated that e-government policies significantly affect public service performance. In contrast to the results of Nasir and Oktari's (2013) research, information technology does not affect the performance of government agencies; internal control has a positive effect on the performance of government agencies. Meanwhile, Jelantik et al. (2021) research stated that the Internal Control System did not affect performance. Based on the differences in the results in the descriptions of several previous studies that have been described above, it is still necessary to conduct in-depth studies related to the variables that can affect performance accounting. So that researchers are interested in researching the Effect of the Implementation of e-government and Internal Control Systems on Performance Accountability.

Empirical Model Development in this study is described in the research paradigm, which shows the relationship between the independent variable (independent) and the dependent variable (dependent) as follows:

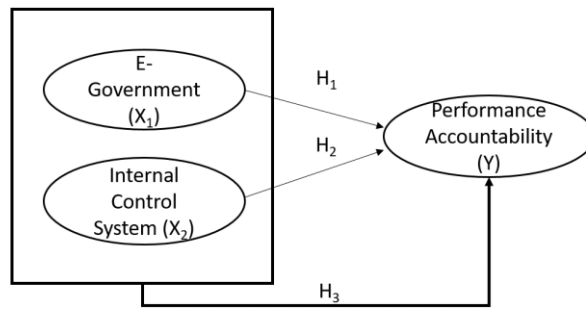


Figure 1. Research Paradigm

The hypothesis in this study can be written as follows:

- H1: e-government affects Performance Accountability;
- H2: Internal Control Systems affects Performance Accountability;
- H3: The implementation of e-government and the Internal Control System simultaneously affects Performance Accountability.

METHODS

Population and Sample

This study uses quantitative methods by taking research subjects at the Transportation Agency City of Pekanbaru. The population in this study were Civil Servants of the Transportation Agency City of Pekanbaru. This study involved 50 respondents who were taken based on a sampling technique using purposive sampling by setting sample criteria: (1) respondents were Civil Servants at the Transportation Agency City of Pekanbaru; (2) a mini-mum working period of one year; and (3) have operated e-government applications. The study used primary data, namely by distributing questionnaires and using a measurement scale with a Likert scale which has five scales.

Technique Analysis

This research uses a descriptive analysis technique with independent variables: e-government implementation (X1), and internal control system (X2), while the dependent variable is performance accountability (Y). Data processing using SPSS version 25.

RESULTS AND DISCUSSION

Analysis Descriptive Statistic

Table 1. Descriptive Statistics

	N	Mean
EGOV	50	4.0776
SPI	50	3.7690
AK	50	3.8860
Valid N (listwise)	50	

Table 1 shows that the overall score of respondents' responses to the AK variable is 4.0776, which means that respondents agree that the implementation of e-government

can increase performance expectancy, effort expectancy, and social influence. In the SPI variable, the respondent's response score is 3.7690 at intervals of 3-4, which means that the neutral respondent does not agree or disagree with the internal control system statement. In the AK variable, the respondent's response score of 3.8860 is at intervals of 3-4, which means that the neutral respondent does not agree or disagree with the performance accountability statement.

Determination Coefficient Test

Table 2. Determination Coefficient Test

Model	R	R Square	Adjusted R Square
1	.898 ^a	.807	.799

a. Predictors: (Constant), SPI, EGOV

The coefficient of determination test can be seen in Table 2 that the adjusted R-square value is 0.799, which means that the implementation of e-government and internal control systems affects 79.9 percent on performance accountability. Other variables influence the rest.

Simultaneous Significance Testing (F-test)

Table 3. ANOVA^a

Model		df	F	Sig.
1	Regression	2	98.348	.000 ^b
	Residual	47		
	Total	49		

a. Dependent Variable: AK

b. Predictors: (Constant), SPI, EGOV

From the results in Table 3, the significance value of 0.000 < 0.05 indicates that the variables of the implementation of e-government and the internal control system simultaneously affect performance accountability.

Individual Parameter Significance Testing (t-test)

Table 4. Individual Parameter Significance Testing

Model	Unstandardized Coefficients		t	Sig.
	B			
1	(Constant)	3.552	1.127	.266
	EGOV	.520	3.627	.001
	SPI	.406	6.213	.000

a. Dependent Variable: AK

Multiple linear regression analysis was performed by using t-test to determine the partial effect of each independent variable on the dependent variable. Based on Table 4, the results of the t-test show the multiple linear regression model in this research is:

$$AK = 3.552 + 0.520EGOV + 0.406SPI + e$$

The interpretation of the regression model above is explained as follows:

1. The positive constant value of 3.552 indicates that there is a unidirectional relationship. If the independent variables, namely EGOV (X1) and SPI (X2), have a value of 0, then the dependent variable AK (Y) will be worth 3.552.
2. The regression coefficient of the e-government implementation variable (EGOV), which has a positive coefficient value of 0.520, indicates a unidirectional relationship. If the implementation of e-government is getting better, it can increase performance accountability at the Transportation Agency City of Pekanbaru.
3. The regression coefficient of the internal control system variable (SPI), which has a positive coefficient value of 0.406, indicates a unidirectional relationship. If the implementation of the internal control system is getting better, it can increase performance accountability at the Transportation Agency City of Pekanbaru.

The Effect of e-Government Implementation on Performance Accountability

The regression testing results in this study indicate that the implementation of e-government (EGOV) has a significant level of $0.001 < 0.05$. This significant level shows that EGOV affects performance accountability, so that hypothesis H1 is accepted. These results are in line with research by Koesharijadi et al. (2019), which states that the implementation of e-government policies has a significant effect on the performance of public services. The result provides empirical evidence that the implementation of e-government can have a considerable influence (52 percent) on improving performance accountability. The coefficient value of the EGOV variable is positive, which means that the better the implementation of e-government can increase performance accountability.

The Effect of Internal Control System on Performance Accountability

The regression testing results in this study indicate that the implementation of the internal control system (SPI) has a significant level of $0.000 < 0.05$. This significant level shows that SPI affects performance accountability, so that hypothesis H2 is accepted. This research is in line with Nasir and Oktari's (2011) research that the better and more effective the internal control is, the better the government's performance will be. The result provides empirical evidence that the internal control system has a reasonably dominant influence, amounting to 41 percent on performance accountability at the Transportation Agency City of Pekanbaru.

This statement supports the mandate of Government Regulation Number 60 of 2008 that agencies and work units within government institutions must identify early deviations from the implementation of activities according to the predetermined plan. SPI is the responsibility of the leadership and all apparatus according to their respective primary duties and functions. The coefficient value of the SPI variable is positive, which means that the better the implementation of the internal control system, the better the performance accountability in the Transportation Agency City of Pekanbaru.

The Influence of the Implementation of e-government and Internal Control Systems on Performance Accountability

The regression test results in this study indicate that the F test results have a significance value of $0.000 < 0.05$, which means that simultaneously the variables of

e-government implementation and the internal control system affect performance accountability so that H3 is accepted.

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