THE EFFECT OF ACCOUNTABILITY ON EMPLOYEE PERFORMANCE IN GOVERNMENT AGENCIES

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ABSTRACT
Improving the performance accountability of government agencies is one of the important challenges faced in the era of demands for quality public services. The Bandung Regency Government as one of the regions in Indonesia also faces similar challenges. Therefore, this study aims to analyze the performance accountability of government agencies in the Bandung Regency Government. Researchers used quantitative research. Research Subject The research subject is a line or research boundary that is useful for researchers in determining objects or people as the point of attachment of research variables. Bandung Regency Civil Service Police Unit Office. Regional Technical Institutions The determination of the sample was carried out based on consideration of the significance of the agency in the delivery of public services and the representativeness of various government sectors. In selecting the sample, it is also necessary to consider the variation in the size of agencies as well as the diversity of their functions and responsibilities to cover various aspects of relevant public services. The results showed that the condition of performance accountability of government agencies in the Bandung Regency Government still needs to be improved. Factors that influence performance accountability include good leadership and management, effective internal control systems, public participation in supervision, and financial transparency and accountability.

Keywords:
Accountability
Performance
Government

INTRODUCTION
Increasing accountability of government agency performance is one of the important challenges faced in the era of demands for quality public services. Saputro, R.H. (2021) stated that one of the people's satisfaction with good governance for the community is a form of improving public services. The Bandung Regency Government as one of the regions in

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Indonesia also faces similar challenges. Therefore, this study aims to analyze the accountability of the performance of government agencies in the Bandung Regency Government.

Local governments have a very important role in providing quality public services to the community. Akay, R. et al (2021) argue that quality public services are disciplined and responsible public services. However, in the performance of their duties and responsibilities, government agencies are often faced with complex challenges that affect the effectiveness and efficiency of their performance. One critical aspect that must be considered is the accountability of the performance of government agencies. The Bandung Regency Government, as one of the regions in Indonesia that has a large and diverse population, also faces similar challenges in increasing accountability of the performance of its government agencies. A good level of performance accountability is an important foundation in carrying out government functions and providing quality services to the community (Selly, R.N. & Madubun, H. 2023).

In the context of Bandung Regency, there is an urgent need to analyze the accountability of the performance of government agencies to identify the factors that influence it and evaluate the level of achievement of such accountability. With a deeper understanding of the factors affecting the accountability of the performance of government agencies in Bandung Regency, appropriate corrective and development measures can be taken to improve the quality of public services. In addition, transparency and public accountability are also important aspects in the accountability of government agency performance (Ngakil, I. & Kaukab, M.E. 2020). The people of Bandung Regency have the right to know how government agencies carry out their duties and responsibilities and see the impact of these performances.

The process of achieving sustainable development goals and providing better services to the community, this study will conduct an accountability analysis of the performance of government agencies in the Bandung Regency Government. Through this research, it is expected to identify key factors that affect the accountability of the performance of government agencies in Bandung Regency, as well as provide constructive recommendations to improve the accountability of government agencies' performance. Government Regulation Number 6 of 2008, states that the Performance of Local Government Administration is the achievement of the implementation of local government affairs measured by inputs, processes, outputs, results, benefits, and/or impacts. Performance Evaluation of Local Government Administration, hereinafter abbreviated as EKPPD, is a process of collecting and analyzing data systematically on the performance of local government administration using a performance measurement system. Utama, E.T. (2020) that the EKPPD is carried out to assess the performance of local government administration in an effort to improve performance based on the principles of good governance.

Herizal, H. et al (2020) mentioned that Accountability is one of the important issues in scientific studies and practices in the field of public administration. Accountability is the control of public organizations at the organizational level which is intended to be the basis for providing explanations to parties both from internal and external who are interested in assessing and evaluating the actions taken by the public organization. Accountability of a
public organization can be measured from a number of dimensions, including: transparency, accountability, control, responsibility, and responsiveness.

Thus, this research is expected to make an important contribution to the Bandung Regency Government in improving the governance system, increasing the effectiveness and efficiency of government agency performance, and building stronger public trust in local governments.

METHOD

The study used quantitative methods. Quantitative research uses survey methods to take data from a large population. The survey was conducted by distributing a list of questions in the form of questionnaires to the respondents. Questionnaire is one of the data collection techniques or referred to as quantitative research instruments. Data collection techniques in quantitative research can also be done by observation, interviews, documentation, or literature studies. Everything depends on the needs of each researcher.

Quantitative research methods described by Sugiyono (2022) Research methods as methods based on the philosophy of positivism, methods used to research on certain populations or samples or sampling techniques are usually carried out by calculating certain appropriate sample techniques; Quantitative data collection with the aim of testing established hypotheses.

Quantitative research subjects are used to answer research with a large number of population members to be studied. Because of the large number, the subject of quantitative research is representative of the many members of the population. These representatives are then called samples and represent the entirety of this population. The data collection technique used in this study used survey techniques conducted by distributing questionnaires or questionnaires to respondents. In this technique, a researcher will use a list of questions to be answered by several respondents. You could say this one method is easy to do because it is flexible. As a researcher can get a lot of data or information at once at the same time.

RESULTS AND DISCUSSION

Result

The results of the study through data collection by means of surveys using questionnaires filled out by respondents to represent various levels of society. The following are the results of each questionnaire question related to the accountability analysis of government agency performance, research data as follows:

<table>
<thead>
<tr>
<th>Regression Statistics</th>
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<tbody>
<tr>
<td>Multiple R</td>
</tr>
<tr>
<td>R Square</td>
</tr>
<tr>
<td>Adjusted R Square</td>
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<tr>
<td>Error Observation</td>
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Discussion

The Summary Output table explains that the magnitude of the correlation / relationship value (R / Multiple R) is 0.889. From this output, a coefficient of determination (R square) of 0.790 was obtained, which means that the influence of the independent variable (quality analysis) on related variables (performance of the Bandung Regency government) is 79% while the rest is influenced by other variables.

The Anova table explains whether there is a significant influence of quality analysis variables (X) on the performance variables of the Bandung Regency government (Y). From the output, it can be seen that $F_{count} = 105.6$ with a probability level of $0.000 < 0.05$; then the regression model can be used to predict the effect of quality analysis on the performance of the Bandung Regency government.

In the third table, it is known that the constant value (a) is 1.984 while the value of quality analysis / regression coefficient (b) is 0.90;
So the regression equation can be written:

\[ Y = a + bX \]
\[ Y = 1.984 + 0.90X \]

The explanation of the equation is as follows:

The coefficient b is called the regression direction coefficient and expresses the average change of variable Y for each change in variable X. This change is incremental when b is positive and decrease b is negative. So that it can be translated

1. A constant of 1.984 states that the value of the coefficient of the quality analysis variable is 1.984.

2. The X regression coefficient of 0.90 states that every addition of 1 performance value of the Bandung Regency government, the quality analysis value increases by 0.90.

Simple Linear Regression Test Results
In addition to displaying the regression equation, this output also displays a significance test with a t-test, which is to determine whether there is a significant influence of quality analysis variables on the performance of the Bandung Regency government. Shows tcount = 10.277

**Hypothesis Testing**

H0: There is no significant effect of variable X on variable Y

H1: There is a significant influence of variable X on variable Y

**Shows tcount = 10.277**

Determining ttable dk = n - k – 1

= 30 - 1 - 1 = 28

**Discussion**

**Performance Transparency**

From the results of the study, it can be concluded that the transparency of the performance of Bandung Regency government agencies still needs to be improved. The lack of information conveyed to the public about the performance of government agencies can hinder public understanding of the activities and achievements of these agencies. Therefore, Bandung Regency government agencies need to increase transparency by providing more open and accessible information to the public. This result is in line with research by Bintang, M. (2022) which states that there is still a lack of information conveyed to the public regarding the performance of agencies.

**Efficient Use of Budget**

The results showed that there are still shortcomings in the use of budget by Bandung Regency government agencies. Greater efforts are needed to improve budget supervision and management so that they can be used efficiently and effectively. Regular internal audits and performance evaluations can help ensure optimal use of budgets. This result is in line with Nusa, I. B.S. & Mutmainnah, U.G. (2022) research that there is still a lack of budget from Bandung Regency government agencies for supervision and management.

**Measurement of Achievement of Goals and Objectives**

This research shows that Bandung Regency government agencies need to improve their ability to measure the achievement of goals and objectives. Clear performance indicators and appropriate measurement methods need to be established in order to identify the extent to which Bandung government agencies have achieved their goals. This will facilitate the evaluation and improvement of the performance of government agencies. This result is in line with Maulana, R.A. & Luterlean, B.S. (2021) which shows that increased competence in employee performance is needed.

**CONCLUSION**

Based on research on the analysis of government agency performance accountability in Bandung Regency Government, the Concept of Government Agency Performance Accountability, the concept of government agency performance accountability includes responsibility, transparency, community participation, and effective performance measurement. Accountability of the performance of government agencies is an important element in ensuring the delivery of quality public services.
Performance Accountability Conditions of Government Agencies in Bandung Regency Government, Research shows that the condition of accountability of government agency performance in Bandung Regency Government still needs to be improved. Despite efforts to increase transparency and public participation, there are obstacles in the internal control system that have not been optimal. Factors that affect the accountability of the performance of government agencies in the Bandung Regency Government include good leadership and management, an effective internal control system, community participation in supervision, and financial transparency and accountability. Based on the results of the study, there are several suggestions to improve the accountability of the performance of government agencies in the Bandung Regency Government:

Improve Government Leadership and Management which needs to improve the competence and integrity of leadership and management at all levels of government agencies. This can be done through training and developing managerial skills, as well as the application of good management practices. Strengthening the Internal Control System The government should strengthen the internal control system to prevent abuse of power, corruption, and unethical acts. It is necessary to implement effective monitoring mechanisms, including strict internal control and regular monitoring.

Encouraging Community Participation The Bandung Regency Government needs to encourage active community participation in supervising and evaluating the performance of government agencies. Through community involvement, government agencies can be more accountable and responsive to people's needs and aspirations. Improving Financial Transparency and Accountability The Bandung Regency Government must increase transparency in the use of budgets and financial reporting. Financial information that is accurate and easily accessible to the public will strengthen the accountability of agency performance.

REFERENCES


