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Analysis of Pangandaran Regency Government's Performance Accountability Strengthening

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Abstract

Research aims: This study aims to analyze the Pangandaran Regency Government's performance accountability strengthening, which took place relatively quickly, and identify performance accountability strengthening plans for the coming period.

Design/Methodology/Approach: This research used a qualitative and case study approach to achieve the research objectives. Data collection techniques employed were in-depth interviews and documentation.

Research findings: The analysis results showcased that Pangandaran Regency Government's performance accountability strengthening was dominated by coercive and mimetic isomorphism, but the phenomena move towards normative isomorphism. This study also uncovered that the plan to strengthen performance accountability for the next period formed a specific pattern over time.

Theoretical contribution/Originality: This research also provides an academic contribution as a reference regarding performance measurement systems and the institutional isomorphism phenomenon.

Practitioner/Policy implication: This research provides a practical contribution to the Pangandaran Regency Government and other local governments that still have professional problems in strengthening performance accountability.

Research limitation/Implication: This study has limitations, i.e., in the discussion of the Pangandaran Regency Government's performance accountability strengthening plan, in which this research had not been accompanied by a review of the Pangandaran Regency Government's Regional Medium Term Development Plan (RPJMD) for 2021-2026. It was because when researchers collected data, the RPJMD was still in preparation.

Keywords: Performance Accountability; Performance Measurement System; Institutional Isomorphism; Local Government; Professionalism

Introduction

Performance accountability is one of the state financial management's general principles (Government Regulation of the Republic of Indonesia, 2003). Government agencies in Indonesia need to strengthen performance accountability due to increasingly high public demands; however, their resources are limited, so the government must make effective and efficient use of the budget (Ministry of PANRB, 2020). Kumolo (2020) explains that the effectiveness and efficiency level of budget use in government agencies in Indonesia is categorized annually

based on the results of the Sistem Akuntabilitas Kinerja Instansi Pemerintah (Performance Measurement System/SAKIP's) evaluation.

Table 1 Results of the 2019 Local Government SAKIP Evaluation in Indonesia

Category		Province			Regency/Municipality		
Category	Range	2017	2018	2019	2017	2018	2019
AA	90-100	0	1	1	0	0	0
A	80-90	4	4	4	2	9	12
BB	70-80	6	6	6	30	45	52
B	60-70	19	21	22	139	182	220
CC	50-60	5	2	1	174	153	130
C	30-50	0	0	0	135	99	87
D	0-30	0	0	0	3	1	5

Source: Ministry of State Apparatus Empowerment and Bureaucratic Reform (PANRB) (2020).

Table 1 presents the local government SAKIP evaluation results from 2017 to 2019. In that span of years, no provincial governments received categories C and D. Based on the definition of each category described in Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia (Permenpan) Number 12 of 2015, it means that the minimum accountability performance of provincial governments in Indonesia has reached an adequate stage.

Table 2 Comparative Analysis of Performance Accountability Strengthening of Provincial Governments that Received Category A in 2019

Province Names	2015		2019		Performance Accountability Strengthening*
	Category	Score	Category	Score	
West Java	BB	70.06	A	80.01	9.95
Central Java	BB	72.09	A	81.56	9.47
South Kalimantan	BB	76.30	A	80.74	4.44
East Java	A	80.04	A	81.71	1.67

*Performance Accountability Strengthening = Score in 2019 - Score in 2015

Source: Ministry of State Apparatus Empowerment and Bureaucratic Reform (PANRB) (2015 and 2019).

Table 2 demonstrates that from 2015 to 2019, the West Java Provincial Government strengthened performance accountability, which was better than the other three provincial governments. The 2019 SAKIP evaluation results also revealed no regency/municipality governments in West Java Province that obtained categories below B, and 21 regencies/municipality governments got category B (West Java Public Relations, 2020). Referring to the definition of each category described in Permenpan Number 12 of 2015, it implies that the accountability of regency/municipality government performance in West Java Province was good.

Table 3 illustrates that in 2018, the Pangandaran Regency Government had the lowest Civil Servant Professionalism Index (IPASN) in West Java Province. From the perspective of institutional isomorphism, strengthening government agency performance accountability is ideally carried out through professional or normative mechanisms

(Sofyani & Akbar, 2015). The mechanism requires professional human resources (HR) within the organization to strengthen performance accountability. Professionalism also indicates normative isomorphism, and competence obtained from formal education is an essential source of normative isomorphism (Sofyani & Akbar, 2013). Referring to the two arguments, if there are problems in terms of professionalism, it is suspected that government agencies use mechanisms that are not yet ideal and fail to touch the level of normative isomorphism in strengthening performance accountability.

Table 3 Civil Servants' Professionalism Index of West Java Province in 2018

No	Regency/ Municipality	SCORING ELEMENTS				INDEX
		Competency Gap	Compensation Gap	Performance	In- disciplinary	
1	Cianjur	0.28	0.00	85.64	0.00	89.31
2	Ciamis	0.30	0.00	84.21	0.01	88.26
3	Majalengka					88.25
4	Purwakarta	0.35	0.00	84.19	0.00	87.36
5	Tasikmalaya	0.20	0.00	64.12	0.00	85.98
6	Banjar	0.39	0.02	82.30	0.00	85.27
7	Sukabumi	0.13	0.33	84.90	0.00	84.68
8	Bandung	0.08	0.45	86.09	0.00	83.26
9	Bogor	0.16	0.40	86.17	0.01	82.46
10	Bekasi	0.17	0.39	81.93	0.01	81.08
11	Bogor	0.41	0.17	84.15	0.02	81.01
12	Sukabumi	0.21	0.43	81.71	0.00	79.32
13	Indramayu	0.41	0.00	57.15	0.00	79.10
14	Depok	0.34	0.11	69.53	0.10	78.34
15	Garut	0.03	0.66	76.83	0.00	76.93
16	Sumedang	0.38	0.42	77.59	0.01	74.15
17	Bandung					73.49
18	Karawang	0.17	0.80	63.78	0.00	66.82
19	Tasikmalaya	0.24	0.61	46.64	0.00	65.39
20	Bandung Barat	0.31	1.00	90.50	0.00	64.85
21	Kuningan	0.50	0.87	84.13	0.01	61.50
22	Pangandaran	0.53	0.39	84.39	0.03	58.65
		0.26	0.33	78.21	0.01	77.94

Source: State Civil Service Agency (2018)

On the one hand, Pangandaran Regency Government's IPASN in 2018 was the lowest in West Java Province. Pangandaran Regency Government also admitted that until 2018, the quality of Pangandaran Regency Government's civil servants was still far from the professional level (Pangandaran Regency Government, 2018). However, on the other hand, the Pangandaran Regency Government has succeeded in strengthening performance accountability relatively quickly - in only one year. Although in 2017, Pangandaran Regency Government's SAKIP was still classified in category C (Ministry of Finance, 2018), in 2018, Pangandaran Regency Government's SAKIP received category B (Pangandaran Regency Government, 2019). This Pangandaran Regency Government's performance accountability strengthening was relatively fast compared to Kuningan Regency Government's, which took four years to obtain category B (Kuningan Public Relations, 2018).

Moreover, Pangandaran Regency Government's IPASN in 2018 only reached a score of 58.65. This score belongs to the very low category (Government Regulation of the Republic of Indonesia, 2018). The competency score gap in Pangandaran Regency Government's IPASN in 2018 was also the highest in West Java Province. It indicates the high gap between the ideal conditions of education and training and the reality of education and training for civil servants in the Pangandaran Regency Government. Furthermore, the high gap was also caused by the incompatibility of educational background with position (Pangandaran Regency Government, 2019). Referring to this explanation, the competency gap also denotes a gap between the professionalism of the civil servants of the Pangandaran Regency Government and the relatively rapid strengthening of the performance accountability of the Pangandaran Regency Government. Thus, it is suspected that there is an anomaly in strengthening the performance accountability of the Pangandaran Regency Government. For that reason, it motivated the researchers to analyze the strengthening of the Pangandaran Regency Government's Performance Accountability.

This research differs from previous studies such conducted by Sofyani and Akbar (2013), Mardianto and Halim (2018), Alhadra and Akbar (2019), Nindya and Akbar (2018), Fauziah and Akbar (2019). Firstly, this research's objects were not the local governments with the best SAKIP evaluation results. Instead, the objects were local governments showing performance accountability strengthening in a relatively short time with civil servants' quality which was still far from the professional level. Secondly, the objects of this research were the local governments obtaining the lowest IPASN in one province while, at the same time, strengthening performance accountability to be on par with other regencies/municipality governments in the same province. Thirdly, this study not only analyzed why Pangandaran Regency Government could reach category B relatively quickly but also identified the local government's plans to improve performance accountability sustainably. Fourthly, previous research only focused on certain aspects of SAKIP, while this study covered all aspects of SAKIP. Finally, the analysis carried out in previous studies mostly used performance blueprints, while this study focused more on textual data analysis supported by a review of documents related to SAKIP implementation.

Literature Review and Hypotheses Development

Institutional Theory

Sofyani and Akbar (2013) elucidates that institutional theory is often used to explain phenomena and provide a comprehensive view of public organization environments. The institutional theory also interprets the influence of normative pressures from both external and internal sources on the organization itself. The core idea behind institutionalization is that the quantity of organizational action forms a particular pattern of doing things that develops over time. In institutional theory, an institution is defined as a collection of regulatory structures, government agencies, laws, courts, and professions (Zhilong Tian et al., 2009).

An institutional theory further emphasizes the survival value of conformity and eligibility to comply with applicable external norms and regulations. Most modern institutional theories affirm that the diverse and different world of organizations indeed seeks to explain variations from one organization to another in terms of structure and behavior (DiMaggio & Powell, 1983). The essence of the three arguments is that organizations adopt new structures and practices not because of effectiveness and efficiency but due to legitimacy. Furthermore, the argument asserts that formal structures are only myths and ceremonials that create an image of rationality and legitimacy.

Based on the description of the institutional theory, the relevance of institutional theory to this research is as follows. First, the institutional theory is in accordance with the type of organization in this study, i.e., public organizations. Second, this research is oriented towards the SAKIP implementation in local government, evaluated annually, so that the SAKIP implementation tends to be a specific pattern, which is the idea of institutional theory. Third, the SAKIP implementation aims to increase budget efficiency and effectiveness. It correlates with institutional development theory in evaluating effectiveness, efficiency, and legitimacy. Fourth, some aspects may still be identifiable behind the increase in performance accountability in local governments, both encouraging and hindering the achievement of performance accountability.

Institutional Isomorphism

Institutional isomorphism is derived from the organizational theory (Sofyani & Akbar, 2015). DiMaggio and Powell (1983) define isomorphism as a form of homogeneity or uniformity. Isomorphism also refers to a general tendency toward organizational homogenization (Teodoro, 2014). Sofyani and Akbar (2013) also explains that isomorphism is a process that forces a unit in a population to resemble other units under certain environmental conditions and in the face of the same setting. Meanwhile, Zhilong Tian et al. (2009) added that in the search for legitimacy and acceptance, an organization and other organizations tend not to show different behaviors; they show similar behavior instead. It is known as isomorphic behavior, seen as widespread, increasingly conditioning, and even becoming a strategic behavior.

Institutional isomorphism, an organization's effort to adapt to its environment, has been identified and divided into three mechanisms (DiMaggio & Powell, 1983). The first isomorphism mechanism is coercive, which means force. Coercive isomorphism, also called "power" is a homogenization produced by the pressure on the organization that comes from another organization, either formal or informal (Beckert, 2010). A further explanation by Beckert (2010) states that coercion can be carried out directly or indirectly by making access to the desired resource dependent on compliance. The role of coercive power in institutional theory focuses more on political influence than the technical influence on organizational change, emphasizing authority relations and the ability of public organizations to legitimize coercion (Pilcher, 2011).

The second type of isomorphism differs from coercion, which is more representative of a pressure factor against an organization; there is a type of institutional isomorphism

caused by "attraction" (Beckert, 2010). The attraction in question comes from an organizational model considered better and is imitated by other organizations in terms of processes, structures, and practices to achieve legitimacy but not to achieve organizational efficiency goals (DiMaggio & Powell, 1983). This imitation behavior occurs when organizational technology is poorly understood, goals are ambiguous, and when the symbolic organizational environment is uncertain (Sofyani & Akbar, 2013). This imitating behavior also occurs through information exchange between employees or recommendations from consultants (Sofyani et al., 2018). Furthermore, Sofyani et al. (2018) elucidate that in several cases that have occurred, the behavior of adopting an innovation aims to increase legitimacy and show other organizations that they are also trying to improve their working conditions.

The third type of institutional isomorphism is normative, which is closely related to professionalism. Professionals are aimed at people who have received a special formal education, and their work value can be reduced to a skill to provide knowledge-based services (Teodoro, 2014). Normative isomorphism occurs when a profession causes individuals in an organization to conform to the dominant behavior of a professional community through various rewards, social sanctions, selection, socialization, and access to job opportunities (Dimaggio and Powell, 1983). Consequently, organizations consisting of professional organizational managers tend to integrate information and behavior by paying attention to ethical principles and professional norms (Teodoro, 2014).

Further, an organization with adequate professional resources is triggered by status competition, and the information dissemination among professional resources makes isomorphism processes easier (Anafinova, 2020). Akbar et al. (2012) add that normative isomorphism can be identified through employee cooperation, collaboration, and professionalism. Sofyani et al. (2018) explain that the three types of isomorphism can be assessed based on levels. The most fundamental level is a coercive isomorphism, the middle level is a mimetic isomorphism, and the highest is a normative isomorphism. Normative isomorphism is derived from two essential sources: formal education and legitimacy. Both elements belong to the cognitive skills produced by professionals from universities. It means that normative isomorphism is the growth and spread of professional networks that makeup organizations Sofyani et al. (2018). Furthermore, it also applies in consultation with academics from universities so that even though there are obstacles in strengthening performance accountability, they can take adaptation steps, develop cognitive abilities, and move towards professionalism. It triggers normative isomorphism as what happens to government employees in strengthening competent performance accountability (Sofyani et al., 2018).

In fact, the three types of isomorphism that have been discussed, ranging from coercive, mimetic, and normative isomorphism, can overlap or even intermingle. However, the three isomorphism mechanisms tend to originate from different conditions (Kezar & Bernstein-Sierra, 2019).

Performance Measurement System

A performance measurement system can provide relevant performance data promptly (Keller, 1975). A performance measurement system can be formed or influenced by internal factors (which include legitimacy, relationship strength, and peer pressure) and external factors (which comprise legislation and information technology) (Dubey et al., 2017). Meanwhile, another argument that refers to institutional theory explains that a performance measurement system is the result of external and internal pressure on the organization to make adjustments to a set of expectations to gain legitimacy and organizational sustainability in the long term (Dubey et al., 2017).

In Indonesian government agencies, the performance measurement system is known as SAKIP (Government Agency Performance Accountability System). It is a systematic series of various activities, tools, and procedures designed to determine, measure, collect, classify, and summarize data, up to performance reporting in the context of performance accountability and government agencies' performance improvement (Government Regulation of the Republic of Indonesia, 2014).

Research Method

This research used a qualitative method to examine the experiences of individuals or groups in detail (Hennink et al., 2011). The qualitative method was employed to analyze performance accountability strengthening that had been carried out and identify plans that Pangandaran Regency Government would carry out to strengthen performance accountability for the next period based on participants' responses, institutional isomorphism theory, and previous research. Research with the qualitative method was conducted with a case study approach, a detailed, in-depth, and comprehensive study carried out at a specific period on the particular object being studied.

Research Sample

The research object was Pangandaran Regency Government. The participants were selected according to predetermined criteria (purposive sampling). The criteria for selecting the participants consisted of government employees who directly contributed to SAKIP implementation in Pangandaran Regency Government. The criteria for participants who contributed directly referred to in this study were participants who were part of the leading team consisting of several organizational units (*SKPD* or *OPD* in Indonesia) and carried out special coordination in the SAKIP implementation in the Pangandaran Regency Government. The researchers submitting the application aimed to obtain relevant information from participants with in-depth knowledge of SAKIP implementation in the Pangandaran Regency Government. Basically, all organizational units were directly involved in implementing SAKIP, but several government officials often had a special role in implementing SAKIP in each organizational unit. The researchers conveyed the participant criteria to the gatekeepers in each organizational unit

contributing to this study. Next, the researchers interviewed each participant whom the gatekeeper appointed according to the required search.

Participants who contributed to this study came from four organizational units: the Regional Secretariat, the Regional Development Planning Agency or *Bappeda*, the Inspectorate, and the Personnel and Human Resources Development Agency or *BKPSDM*. The selection of the four organizational units was based on information stating that the leading team for implementing SAKIP for Pangandaran Regency consisted of the Inspectorate, *Bappeda*, and the Organizational Section at the Regional Secretariat. *BKPSDM* was included in this study based on the researchers' considerations regarding the issues raised in this study, i.e., professionalism. To gain complete confidence in the appropriate participant criteria required in this study, the researchers obtained information that the participants appointed by each organizational leader to contribute to this study also matched the opinions of participants in other organizational units. The following is the data of participants who contributed to this research.

Table 4 List of Participants

No	Name	Code	Position	Interview Date	Duration
1	Participant 1	P-1	Head of Regional Secretariat Finance Sub-Department	2 March 2021	29:19"
2	Participant 2	P-2	Head of Bureaucratic Reform Performance Sub-Section	2 March 2021	24:03"
3	Participant 3	P-3	Head of BKPSDM Program and Finance Sub Section	2 March 2021	32;15"
4	Participant 4	P-4A	Head of <i>Pemsosbudkesra</i>	2 March 2021	32:16"
		P-4B	<i>Bappeda</i> Section	9 April 2021	05:00"
5	Participant 5	P-5	Auditor First Class	2 March 2021	20:11"
6	Participant 6	P-6	Auditor Middle Class, Acting Inspectorate Secretary	2 March 2021	15:10"
7	Participant 7	P-7	Deputy Inspector III	2 March 2021	10:10"
8	Participant 8	P-1a	Planning Operator	8 March 2021	43:46"

Data Collection

The data collection technique used in this study was divided into two parts. In-depth interviewing was the first method used to gather primary research data. A prepared research instrument served as the guide for in-depth interviews (semi-structured). The second method used documentation to collect secondary data. The documentation was performed directly to participants and searches on government websites, especially Pangandaran Regency Government.

Data Analysis

This research employed qualitative research data analysis on the data obtained from in-depth interviews with participants. Cresswell (2014) mentions that qualitative research data analysis involves several stages. For this study, the first was preparing data by organizing the data to be analyzed, including interview transcripts, material scans, typing

field data, and organizing data according to each information source. The second was exploring and coding the data by writing general ideas on the data obtained. Data coding included dividing and selecting categorized data, giving names or labels along with codes, and reducing codes into specific themes, followed by labeling each theme using codes. The third was conducting an analysis of the themes accompanied by an analysis of the relationship between themes associated with the theory of institutional isomorphism. The specific theme used in this research had been tested in previous isomorphism studies. This third step was carried out by making a comparison table between the themes identified in this study. The table contains a description of the factors of each theme, indicators, and consequences (see Appendix). Based on the table and the theory of institutional isomorphism, the researchers first analyzed organizational factors and then continued with an analysis of technical factors. The two results of the analysis become the results of textual data analysis. Interpreting the data by comparing the results of textual data analysis and supporting document data, research questions, previous research, and the theory of institutional isomorphism was also conducted. Furthermore, drawing conclusions was accompanied by research limitations and suggestions for future researchers.

Validity Test

The validity tests utilized in this research were triangulation and member checking. Cresswell (2014) describes triangulation as examining evidence from various sources, then using it to build a coherent justification for themes. The triangulation is as follows. First was source triangulation. Source triangulation was done by checking interview data from one participant, which were then juxtaposed with interview data obtained from other participants. The second triangulation was technical. The triangulation technique was performed by collecting different data from the same source. In this study, the researchers analyzed interview results juxtaposed with secondary data to test the validity of the same source. Testing the data through member checking was carried out by reconfirming the interview data that had gone through the coding process and thematic categorization to participants to obtain the accuracy of the research results.

Result and Discussion

Based on interview data and document review analysis, the factors that played a role in Pangandaran Regency Government's performance accountability strengthening and the performance accountability strengthening plan for the next period are described below.

Organizational Factor

The organizational factor consisted of six aspects identified as having a role in strengthening Pangandaran Regency Government's performance accountability. The Pangandaran Regency Government's performance accountability strengthening was indeed built synergistically by all internal organizations of the Pangandaran Regency Government itself. The role of this internal organization was represented by the

coordination of each OPD in strengthening performance accountability. The coordination built between each OPD in Pangandaran Regency Government is vital in strengthening performance accountability.

"In terms of influence from other OPDs, of course, earlier, when there was a commitment from all OPDs to achieve good SAKIP, good targets jointly, it means that e.. very, very big influence, yes, because without cooperation from OPDs, it is impossible for our SAKIP to be good. Especially in requesting for data, documents, and others to support SAKIP itself, it is in the OPD...." (P1-24).

Moreover, human resources, including government agencies, are an organization's crucial and inseparable element. Nevertheless, human resources in Pangandaran Regency Government agencies were still minimal. Recognizing the lack of quality and quantity of human resources in strengthening performance accountability, Pangandaran Regency Government sought to maximize human resources in terms of quality. In contrast, in terms of quantity, it was assisted by non-civil servant government employees and added the number of civil servants depending on the allocation of civil servant recruitments.

"In terms of HR, we cannot immediately fulfill it; at least, now, it is about quality, improving the quality of HR. One example is with *Bappeda*; there is assistance by (University 2) in improving human resources in performance accountability. It is an improvement in terms of quality. We only cannot demand HR because it depends on employee recruitment." (P7-12).

In strengthening performance accountability after SAKIP was evaluated for the first time, Pangandaran Regency Government performed technical competence strengthening, which was knowledge and expertise to achieve mutually agreed results, the ability to overcome problems, and a search for new alternatives. The technical competence improvement carried out by Pangandaran Regency Government included consultation, technical guidance, assistance, and cooperation between Regional Apparatus Organizations (OPD) and third parties.

"...well, after that, we make the efforts. Pangandaran Regency invites several resource persons to ensure that Pangandaran Regency SAKIP gets improved." (P1-6).

In strengthening performance accountability, with the acquisition of category B, which the Pangandaran Regency Government successfully achieved, it is inseparable from the influence of other organizations. Other organizations referred to in this case were KemenPANRB and other local governments, both provincial and regency/city governments, that had strengthened performance accountability by obtaining better categories. These organizations influenced the performance accountability strengthening of the Pangandaran Regency Government through several studies conducted by the Pangandaran Regency Government in implementing SAKIP.

"e... formally, we also conduct visitations to other local governments, or informally, we also, especially in preparing reports, we can also conduct comparative studies using the information technology, that is it." (P4a-22).

Concerning performance accountability strengthening that the Pangandaran Regency Government achieved, commitment is one of the keys to the success of performance accountability strengthening. In this case, what was meant by commitment was divided into two parts: leadership and joint commitments.

"The key to success, number one, is a cooperation between OPDs. Then, having one commitment that we wish to achieve SAKIP with a good predicate, like that. It is because there is a positive motivation from the regional leader... that is it." (P1-38).

In performance accountability strengthening carried out by Pangandaran Regency Government, it was found that there was a reward and punishment mechanism.

"The punishment can be in the form ... that there would be a visitation the following year, or maybe some other form. It would be related to the number of performance benefits. It is the closest relation. Thus, we have the calculation and the Regent's regulation about meeting reward and punishment in the said form, performance, yes." (P4a-38).

Technical Factors

The technical factors comprised five components that played a role in strengthening Pangandaran Regency Government's accountability. In the performance accountability strengthening efforts performed by the Pangandaran Regency Government, the first thing to do after the SAKIP evaluation carried out by the KemenPANRB was to respond quickly to follow up on the recommendations given by the evaluator team.

"...Well, based on suggestions from each year, we perform or follow up the suggestions...." (P4a-20).

Pangandaran Regency Government also made a change in orientation from work to performance. This orientation change is a fundamental improvement caused by a limited understanding of SAKIP implementation.

"There is an alteration on the RPJM for the regional level. In addition, in OPD's strategic plan previously, the output indicator was an effort, which had then been altered into performance." (P1-36).

Further, optimizing the use of information technology systems played a crucial role in Pangandaran Regency Government's performance accountability strengthening. Optimizing information technology systems could also overcome human resources shortage (in this case, government employees) in quantity.

"...And that one, applying the application system is to overcome HR shortage, you see..., by using the application, we can work faster, among other things." (P7-18).

In the performance accountability strengthening carried out by Pangandaran Regency Government, after getting category C in the first SAKIP evaluation, there were recommendations from the evaluator team to make some improvements in data and documents. These improvements included editing the 2016-2021 RPJMD, simplifying the

number of performance indicators, fulfilling documents for data completeness and supporting documents for SAKIP, and synchronizing documents from the RPJMD to its derivatives.

“...Well, based on these suggestions from each year, we implement or follow up on these suggestions, in the first way, e...the document is revised first.” (P4a-20).

Furthermore, Pangandaran Regency Government's performance accountability strengthening could not be separated from the inspectorate's role. One of the most critical roles of the inspectorate in strengthening performance accountability is internal evaluation and review of regency LAKIP. Regency LAKIP evaluation and review conducted by the inspectorate before the KemenPANRB evaluation is beneficial to improve SAKIP implementation and regency LAKIP quality.

“Maybe, from the supervision point of view, that we carry out as evaluators, it is also important, because as an evaluator too, the point is that before we conduct an assessment to the KemenPANRB, we evaluate first for the Regency LAKIP, and we also do a review first so that the records can provide input to the drafting team in the Regency.” (P5-18).

Organizational Plan

Pangandaran Regency Government cooperated with one of the universities to strengthen performance accountability after obtaining category B as the result of the SAKIP evaluation. The procurement of cooperation to strengthen performance accountability carried out by the Pangandaran Regency Government with one of the universities began in 2020.

“The cooperation with (University 2) was only started in 2020....” (P4b-6).

Accordingly, one of the plans to strengthen the Pangandaran Regency Government's performance accountability for the coming period is to increase coordination between OPDs. It is crucial to support SAKIP implementation and SAKIP document fulfillment.

“The strengthening is like before, and we will stick with *Bappeda* because now, it is held by *Bappeda* for SAKIP coordination, so we will continue to carry out cooperation, coordination between SKPD ... for the fulfillment of the SAKIP documents itself.” (P1-68).

Improving technical competence is also one of the plans to strengthen the Pangandaran Regency Government's accountability for the next period. In the plan to strengthen performance accountability, technical guidance becomes part of technical competence improvement, which will be provided more intensely. Technical guidance is also one of the efforts to improve the quality of human resources currently available.

“Currently, it is fully technical guidance, including plans for next year, in which it will still be it. It is still on the development and strengthening the HR.” (P2-84).

To strengthen performance accountability for the next period, the Pangandaran Regency inspectorate also initiated routine monitoring.

"What must be done so far is that evaluation continues to be performed, monitoring, too. It is all routine thing." (P6-9).

Additionally, improving the quality of human resources is one of the plans to strengthen the Pangandaran Regency Government's performance accountability for the coming period. One of the efforts to improve the quality of these human resources is by understanding development directions and policies by all stakeholders in Pangandaran Regency Government. Thus, it is hoped that development will be more focused in accordance with the regency's vision and mission.

"e... there needs to be one understanding first, related to directions and policies, yes, because SAKIP starts with e... how the system works to achieve the vision and mission of the Regent. Hence, especially now that the period is new, right? It is being drafted, so it is hoped that all stakeholders will understand the directions and policies, especially the current vision and mission of the Regent so that development will be more focused in accordance with that mission and vision. That is it." (P4a-66).

Basically, the plan to strengthen Pangandaran Regency Government's performance accountability for the coming period needs to be accompanied by commitment strengthening. The commitment strengthening in question starts from within each regional level. A strong commitment in every government employee is also essential so that every government employee always desires to learn and deal with the shortcomings of the previous SAKIP implementation.

"Internally, maybe we have to keep learning and learning because without it, without the desire to be able to perform, and without the desire to learn, it might be impossible to achieve that, too. Then, we must always commit to all (it is external) one commitment, one determination, to achieve the accountability predicate that we have set as target...." (P1-80).

Technical Plans

Information technology system optimization is part of the Pangandaran Regency Government's plan to strengthen performance accountability for the next period. This plan was considered highly effective in improving performance despite shortcomings in terms of human resources quantity.

"The SAKIP is already good; it gives input, that is it. What has been achieved, one of which may be the ROPK application." (P6-19).

Pangandaran Regency Government also planned to improve the quality of SAKIP data and documents. Through the cooperation established by the Pangandaran Regency Government with third parties, the fulfillment of documents conducted by the Pangandaran Regency Government was not only in terms of quantity but also planned to meet the quality aspects.

"...Currently, we are continuously being accompanied. We are accompanied by (University 2), starting from planning what we have to do to make the e ... work plan, strategic plan, including the RPJMD preparation, that is now. Therefore, getting even more effective, that is it ..." (P3-24).

Analysis of Pangandaran Regency Government's Performance Accountability Strengthening Using Institutional Isomorphism Perspective

Table 5 summarizes the isomorphism phenomenon that occurs related to accountability practices in Pangandaran regency. The analysis results of the Pangandaran Regency Government's performance accountability strengthening, which had succeeded in obtaining category B in a relatively short time, are further described in Appendix.

Table 5 Summary of Isomorphism Phenomenon Movement

No		Factors That Play a Role in Strengthening Performance Accountability	The Movement of Institutional Isomorphism
1		The role of internal organizations	From mimetic to normative
2		Human resources	From mimetic to normative
3	Organizational Factors	Technical competence	From coercive to normative
4		The effect of other organizations	From mimetic to normative
5		Commitment	From coercive to normative
6		Reward and punishment	From coercive to normative
7		Responsive to recommendation	From coercive to normative
8		Change orientation	From coercive to normative
9	Technical	Information technology	From mimetic to normative
10	Factors	Data and documents	From mimetic to normative
11		Inspectorate's role	From mimetic to normative

Discussion

The effectiveness and efficiency level of budget use in government agencies in Indonesia is categorized annually based on the SAKIP evaluation results conducted by the Ministry of PANRB. From the perspective of institutional isomorphism, the performance accountability strengthening carried out by government agencies is ideally conducted under normative or professional mechanisms. Specifically, the gap between Pangandaran Regency Government's performance accountability strengthening - which has succeeded in strengthening performance accountability from category C to category B within one year - and the IPASN, which was still exceptionally low, indicates an alleged failure to reach the normative isomorphism level. Referring to this gap, it is suspected that there was an anomaly in Pangandaran Regency Government's performance accountability strengthening.

This study revealed that Pangandaran Regency Government's performance accountability strengthening in one year was dominated by coercive and mimetic isomorphism phenomena. The two phenomena in Pangandaran Regency Government's performance accountability strengthening demonstrated that the fundamental and moderate levels dominated the strengthening. Furthermore, this study uncovered that the two

isomorphism levels were moving toward the ideal level. Referring to the isomorphism movement, this study exposed no anomaly in Pangandaran Regency Government's performance accountability strengthening.

The study results, showing indications of the three types of institutional isomorphism in the Pangandaran Regency Government's performance accountability strengthening, have also proven Kezar and Bernstein-Sierra's (2019) findings that, in reality, these types of institutional isomorphism could overlap or even blend. However, each mechanism of institutional isomorphism comes from different conditions. Furthermore, the movement of the isomorphism phenomenon from the coercive or mimetic to the normative level indicates that Pangandaran Regency Government's performance accountability strengthening was moving from the fundamental level to the ideal normative level. This analysis aligns with Sofyani et al. (2018), who analyzed the isomorphism phenomenon based on its level.

This study also succeeded in identifying a plan to strengthen the Pangandaran Regency Government's performance accountability for the coming period; in general terms, the plan to strengthen the Pangandaran Regency Government's accountability for the coming periods relies on establishing a partnership with one of the higher education institutions that started in 2020. With this cooperation, the plan to strengthen performance accountability in the coming period implies a movement toward normative isomorphism. This statement is reinforced by the findings from in-depth interviews that each OPD was given one consultant, making it easier for consultations to strengthen performance accountability in each OPD. In addition, through this collaboration, there were more professional communities in the performance accountability strengthening, hoping that the government employees' professionalism would also adjust to the professional community. It is in accordance with Sofyani et al. (2018) statement that by consulting with academics from universities, although there are obstacles to strengthening performance accountability, they can take adaptation steps, develop cognitive abilities, and move towards professionalism.

Nevertheless, mimetic isomorphism indications were still found in 2020. Based on the 2020 LAKIP of the Pangandaran Regency Government, there was an error in writing regional names, which actually referred to other local governments. It most likely happened in preparing the LAKIP referring to the LAKIP of other local governments. However, it most likely still happened because the cooperation only started in 2020 and focused on the RPJMD improvements. Indications of mimetic isomorphism were also likely to be minimized. This statement is based on one of the findings from in-depth interviews that through this collaboration, document quality improvements, including in terms of reporting, were carried out with the document collection mechanism as it was. The follow-up was correcting and revising the deficiencies found in the document.

Further, identifying the Pangandaran Regency Government's eight plans is actually a strengthening of several factors influencing the performance accountability in the previous period. Based on the core ideas of the institutional theory described by Sofyani

& Akbar (2013), it proves that the quantity of organizational actions forms a particular pattern in doing various things that develop over time.

Conclusion

From the institutional isomorphism theory perspective, Pangandaran Regency Government has succeeded in strengthening performance accountability and obtaining category B in a relatively short time, carried out with a mechanism dominated by mimetic and coercive isomorphisms. Furthermore, the mimetic and coercive isomorphism phenomenon moves toward the normative level. Therefore, there was no anomaly in the Pangandaran Regency Government's performance accountability strengthening. Consequently, Pangandaran Regency Government's performance accountability strengthening plan for the coming period is to establish cooperation with universities to strengthen performance accountability, improve coordination between OPD, improve data and document quality, increase technical competence, maximize the role of the inspectorate, improve the quality of human resources, optimize information technology, and strengthen commitments.

This study provides practical implications for Pangandaran Regency Government and regency/municipality governments in Indonesia in strengthening performance accountability to achieve the ideal level. Based on this study's implications, Pangandaran Regency Government is recommended to minimize non-formal studies in document compliance, especially in reporting, so that the performance accountability strengthening is not influenced by mimetic isomorphism. Regency/municipality governments in Indonesia, whose performance accountability is still low and has limited human resources quality and quantity (government employees), are also recommended to consult and get assistance from professional resources to strengthen performance accountability. It is intended that strengthening performance accountability leads to the normative isomorphism level.

This study also provides theoretical implications. Through an analysis of the eleven factors that played a role in the Pangandaran Regency Government's performance accountability strengthening and the identification of plans for performance accountability strengthening for the next period, this study has implications for the development of public accounting literature, particularly on the development of institutional theory, institutional isomorphism, and performance measurement systems. The theoretical implications of this study are that strengthening performance accountability by a government agency is not an anomaly but an achievement as long as it shows an isomorphic movement from a fundamental or moderate level to an ideal level. An increase in the number of actions a government agency takes to strengthen performance accountability will most likely result in faster achievement in strengthening performance accountability than other government agencies despite having professionalism problems. The achievements achieved from increasing the quantity allow it to become a pattern that develops over time. Based on these implications, further researchers are recommended to conduct similar research with different research objects or even conduct comparative

studies and prove the relationship between the factors that play a role in performance accountability strengthening, which have been identified through this research.

This study has limitations, i.e., in discussing the Pangandaran Regency Government performance accountability strengthening plan, this research had not been accompanied by a review of the Pangandaran Regency Government's RPJMD for 2021-2026. It was because when researchers collected data, the RPJMD was still in the preparation stage.

Appendix

Table 6 Pangandaran Regency Government's Performance Accountability Strengthening Analysis

ORGANIZATIONAL FACTORS		
Factors	Consequences	Indicators
The role of internal organizations	Based on the organization's scope point of view, there is a mimetic isomorphism in performance accountability strengthening, which is moving towards normative isomorphism.	Exchange of information occurs in performance accountability strengthening. It triggers the professionalism of personnel who can unite information by paying attention to professional principles and ethics.
Human resources	There is a mimetic isomorphism in performance accountability strengthening, which eventually triggers normative isomorphism in performance accountability strengthening.	Inability to use information technology Increased technical competencies trigger civil servants' and non-civil servants' professionalism.
Technical competence	Based on the organizational scope perspective, coercive isomorphism occurs in performance accountability strengthening. From the program objectives and technical competency improvement activities' point of view, they can trigger a movement toward normative isomorphism.	External organizations' power influences internal organizations and allows compliance with professional communities. Technical competencies improvement programs and activities trigger an increase in the cognitive ability of government personnel in performance accountability strengthening and ability to take adaptation measures despite constraints.
Effect of other organizations	Based on the type of study conducted, non-formal studies cause mimetic isomorphism, and formal studies trigger the movement of normative isomorphism.	Information technology is less understood. Formal studies in terms of gaps measurement and information technology optimization trigger personnel's professionalism.
Commitment	Based on the commitment coverage point of view, leadership commitment can be caused by coercive isomorphism and can overlap with normative isomorphism. Joint commitment triggers the movement toward normative isomorphism.	Compliance with regulations, leadership tasks, and authority have been regulated in legislation, including other assignments and goals. Overcoming limitations that exist with adaptation is one of the steps toward professionalism.
Reward and punishment	Based on the organizational scope point of view, there is a coercive isomorphism in performance accountability strengthening. Arising motivation triggers the movement toward normative isomorphism.	Performance accountability strengthening is influenced or dependent on other parties both internally and externally. It gives rise to individuals in the organization with the dominant behavior of a professional community.

Table 6 Pangandaran Regency Government's Performance Accountability Strengthening Analysis (cont')

TECHNICAL FACTORS		
Factors	Consequences	Indicators
Responsive to recommendations	Based on the organization's scope point of view, coercive isomorphism occurs in performance accountability strengthening. Based on the evaluation function viewpoint, there is a movement toward normative isomorphism.	Performance accountability strengthening is influenced by external organizations' power and is dependent on the compliance mechanism. The evaluator team's professional community triggers Pangandaran Regency Government personnel's professionalism.
Orientation	Based on the organization's scope point of view, coercive isomorphism occurs in performance accountability strengthening. Based on the purpose's point of view, the entry of the professional community can trigger a movement towards normative isomorphism.	Orientation change from work to performance is influenced by external organizations or external parties' power. Triggered the professionalism of the apparatus because the government's activities program became directed
Information technology	Mimetic isomorphism occurs in performance accountability strengthening. There is a movement towards normative isomorphism.	Information technology is less understood. Optimizing information technology triggers personnel's professionalism in using information technology.
Data dan documents	Based on the organization's scope point of view, there is a mimetic isomorphism in performance accountability strengthening, but it moves towards normative isomorphism.	Exchange of information occurs in SAKIP data and document improvement. The involvement of professionals can trigger personnel's professionalism in the fulfillment of data and documents.
The inspectorate's role	Based on the influence of recommendations given point of view, they can trigger mimetic isomorphism. Based on the inspectorate's function point of view, it will trigger the movement toward normative isomorphism.	Exchange of information between government personnel in performance accountability strengthening. Encouraging personnel's professionalism and improving reporting quality

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