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Performance of Regional Public Service Agencies: Accountability as a Moderating Variable

Yes Mutia Basri¹⁾, Mifta Hasanah²⁾, Vera Oktari³⁾

¹²³⁾ Accounting Study Program, Faculty of Economics and Business, Riau University

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Corresponding author:

E-mail: yesimutia@gmail.com

ABSTRACT

This study aims to empirically examine the influence of leadership style and technology on the performance of the Regional Public Service Agency (RPSA) Health Center in Pekanbaru City. This study also examines Accountability moderation. This research was conducted using a survey method through a questionnaire. All RPSA Public Health Centers in Pekanbaru City were sampled in this study, with 140 RPSA managers as respondents. The results of data analysis using Moderated Regression Analysis (MRA) with SPSS show that leadership style and use of technology affect the performance of the RPSA Health Center. The results also show that accountability does not moderate the influence of leadership style on the performance of the PSA Public health center but moderates the effect of using technology on the performance of the RPSA Public health center. The results of this study contribute to improving the performance of health organizations, especially health centers in the city of Pekanbaru.

INTRODUCTION

The emergence of New Public Management wants to break away from the classic bureaucracy by encouraging organizations and employees to be more flexible (Akbar, 2015). (Waluyo, 2007) stated that the transformation of government management in Indonesia includes institutional arrangements, staffing, and control of state finances.

The establishment of Public Services Agency/ Regional Public Services Agency in 2004 responded to the emergence of New Public Management. In-Law No. 1 of 2004 concerning the State Treasury Article 1 paragraph 23 states that the Public Service Agency is an agency within the government that was formed to provide services to the community by offering goods and services. That is sold without prioritizing seeking profit and carrying out their activities based on the principles of efficiency and productivity.

PSA will realize the efficiency and effectiveness of public services as well as secure state assets managed by the relevant agencies (explanation of Article 2 PP number 23 of 2005). With the establishment of the Public Service Agency, Performance measurement and management have become the main focus for many government agencies (Hyndman & McKillop, 2018).

In Pekanbaru City, there are 20 Health Centers that have become RPSA. Since it was changed to PSA from 2016 to 2018, it is still found that the performance of the Public health center has not been optimal. It can be seen in the realization of the budget that did not reach the 100% target. In 2016 it

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only reached 47.88%; in 2017, it advanced 59.80%, and in 2018 it came to 84.10%. (*LAKIP Dinas Kesehatan Kota Pekanbaru*, 2019)

It can also be seen in the operational performance of the RPSA Health Center, which has not reached the target, and two activities have not reached the 100% target. Six activities are close to 100% or above 90%, while four are still far below the target of <67%. These activities include health services for children under five, 65.55%, health services for the elderly 26.32%, health services for patients with high blood pressure or hypertension, 17.58%, and health services for productive age, which is 13%. The community satisfaction index is also below the target, 79.69% from 82% (*LKPD Dinas Kesehatan Kota Pekanbaru*, 2018).

The problems above show that the performance of the public health center as a RPSA is still not satisfactory. Leadership style is one of the factors that influence low performance. Theoretically, whether an organization is good or not is assessed by the way the leader affects his subordinates in carrying out the organization. The leadership style can support enthusiasm, decisions, and productivity at work so that organizational goals are achieved optimally (Gibson et al., 2012). Research on the influence of leadership style on organizational performance has been carried out by (Fahdi, 2015), (Subhan, 2019), and (Yanti, 2019). The results prove that leadership style influences organizational performance in the public sector. At the same time, research from (Sadad, 2016) and (Aprila, 2013) revealed that the leadership style did not affect the performance of the SKPD.

The next factor is the use of technology. Utilizing information systems and advanced technology can provide administrative support, speed up, and simplify a job (Erawati & Winangsit, 2019) (Fatimah & Azlina, 2021). The work of individuals who master and utilize technology greatly influences organizational performance (Udin et al., 2019). The use of technology encourages an organization to create excellence so that the services provided will be faster and more accurate. Research conducted by (Dariana & Harrie, 2020), (Dean & ikhsan, 2020), (Nurlaili, 2014), (Erawati & Winangsit, 2019), and (Chintya, 2015) prove that the use of technology affects organizational performance. While research from (Chintya, 2015), (Nasir & Oktari, 2011), (Novia, 2018), and (Rentika, 2017) revealed that the use of technology does not affect organizational performance.

Previous studies have shown inconsistency in the influence of leadership style and technology on organizational performance, so this study proposes accountability as a moderating variable. Efforts to improve the performance of the public health center through leadership styles and the use of technology cannot be carried out properly if there is no awareness of high accountability from the organization. Accountability is a form of responsibility for the success or failure of implementing the organization's mission in achieving the goals and targets that have been determined through the media of accountability which is carried out periodically (Mardiasmo, 2006). (Juniar & Hermanto, 2020) states that accountability must improve the quality or results of government work to be more directed to the public interest because the public or the community pays great attention to every activity carried out in government agencies.

Based on the description above, this research aims to test and analyze the influence of leadership style and technology on the performance of the Pekanbaru City RPSA Public Health Center. Different from previous research (Yanti, 2019) (Fahdi, 2015), (Subhan, 2019) (Dariana & Harrie, 2020), (Dean & ikhsan, 2020), (Nurlaili, 2014), This study examines the role of accountability in moderating the influence of leadership style and technology utilization on the performance of RPSA Community Health centers.

According to (Mardiasmo, 2018), accountability, the principle of governance formation, is vital because it presents legality to public authorities and public organizations. ((Han & Hong, 2019) shows that the level of accountability carried out in staffing, evaluation of work results, and compensation has an excellent and dominant influence on the organization's work. Leaders must carry out their duties properly, pay more attention to the environment, and prioritize the organization's interests. Subordinates will be responsible for all the work given to them. Integration between leaders who always direct aides with responsible assistants can increase effectiveness. The role of leadership style, if appropriately applied to health organizations such as health centers that are transformed into RPSA-shaped organizations, will improve performance. Thus, the goal of the Public health center transforming into a RPSA can be achieved and results in good performance accountability.

In the era of technology, technology in health services is beneficial for service performance. However, the use of technology also requires users who are responsible for their work so that the use of technology can increase effectiveness and efficiency. This research is also supported by research by (Mulyani et al., 2017) and (Ardilla, 2017), which reveals the moderating accountability of information technology on the performance of public sector organizations

The research is expected to contribute to formulating policies in improving performance at the RPSA Health Center.

MATERIALS AND METHODS

Population and Sample

Using a quantitative approach, the population used was 20 RPSA Public Health Centers in Pekanbaru City. The sampling technique used is a census, utilizing the entire population as a sample. Respondents in this study were the Head of Public Health Center, Head of Administration, Revenue Treasurer, Expenditure Treasurer, Personnel Division, Service Division, and Information System Coordinator in the RPSA Community Health Center 140 respondents.

Data collection technique

Data were collected in this study using a survey method, which is a type of method that collects primary data by using a questionnaire.

Operational definition

RPSA Health Center Performance (Y)

Opinion by ((Mahsum, 2012):25) performance is a description related to the level of achievement of activities and policies to realize the goals, goals, and visions of the organization's mission as stated in the organization's strategic planning. The use of indicators in measuring performance are Productivity, Service Quality, and Responsiveness.

Leadership Style (X1)

Leadership style is the action that individuals use when influencing other individuals. According to (Kartono, 2010), The indicators used in measuring leadership style are decision-making skills, motivating, interacting, control skills over subordinates, responsibility, and emotional control skills.

Technology Utilization (X2)

Opinion by (Thompson Ronald & Jane, 1991) Utilization of technology is the desired benefit of each user when doing work and utilizing technology when carrying out their duties. Indicators of technology utilization are accounting systems according to SAP, software following the law, internet network, suitability of tasks, and facilitating conditions.

Accountability (Z)

Opinion by (Mardiasmo, 2018) Disclosing that Accountability means the obligation for those who hold the mandate (agent) in giving a sense of responsibility, displaying, reporting, and submitting all activities that are part of the responsibility for those who provide the mandate (principals) who have the right and authority to ask for accountability. According to [35], Accountability (Mardiasmo, 2018) Indicators are the achievement of the vision and mission, budget clarity, and accountability reporting. All variables were assessed using a 5-point Likert scale, namely 1 = strongly disagree to 5 = strongly agree.

Data analysis technique

Data analysis was carried out with multiple regression analyses to test hypotheses 1 and 2 and Moderated Regression Analysis to test hypotheses 3 and 4. (Ghozali, 2018) in providing identification and analysis of moderating variables in-depth and detail can be seen based on the classification of moderating variables. The equations used are:

$$Y = a + b_1X_1 + b_2X_2$$

MRA1

$$Y = a + b_1X_1 + b_3Z$$

$$Y = a + b_1X_1 + b_3Z + b_4X_1*Z$$

MRA2

$$Y = a + b_2X_2 + b_3Z$$

$$Y = a + b_2X_2 + b_3Z + b_5X_2*Z$$

RESULTS AND DISCUSSION

The distribution of the questionnaires was 140 copies; not all of those distributed could be returned; however, the return rate of the questionnaires could be reasonably high, namely 87.85%. The non-refundable questionnaire was 13, equivalent to 9.28%. The number of returned questionnaires that cannot be analyzed is four, equal to 2.85%. So the questionnaire that can be processed is 123 copies.

Respondent Demographics

The demographic description of respondents in this study describes gender, last education, age, and length of work which can be seen in Table 1 using the following frequencies and percentage.

Table 1. Demographics of Respondents

Description	Frequency	Percentage
Gender		
a. Man	8	6.5%
b. Woman	115	93.5%
Last education		
a. SMA/SMK	3	2.4%
b. D3	39	31.7%
c. Bachelor degree)	65	52.8%
d. Master (S2)	16	13%
Age		
a. 21-30 years old	6	4.9%
b. 31-40 years old	56	45.5%
c. 41-50 years old	51	41.5%
d. >50 years	10	8.1%
Length of work		
a. 1-5 years	19	15.4%
b. 6-10 years	26	21.1%
c. >10 years	78	63.4%

Source: Processed data, 2021

Data Quality Test Results

Validity and reliability tests are carried out to ensure that the instruments used are good quality. It tries data quality using validity test and reliability test. In table 2, it can be observed that the results of the reliability test with the Cronbach alpha coefficient number > 0.60 (Hair et al., 2010). Validity test using Pearson correlation by comparing r count with r table (Ghozali, 2018). The indicator is declared valid if r count > r table. Criteria 0.1771 (r table)

Table 2. Reliability and Validity Test Results

Instrument Variable Study	Mark Cronbach's Alpha	Mark Critical	Note:	Pearson Correlation	r table	Note:
RPSA Health Center Performance (Y)	0.908	0.6	Reliable	0.761-0.884	0.1771	Valid
Leadership Style (X1)	0.920	0.6	Reliable	0.514-0.800	0.1771	Valid
Technology Utilization (X2)	0.720	0.6	Reliable	0.582-0.735	0.1771	Valid
Accountability (Z)	0.898	0.6	Reliable	0.634-0.840	0.1771	Valid

Source: Processed data, 2021

Testing the validity and reliability (Table 2) shows that all variables are valid and reliable. Next, a regression analysis was carried out.

Hypothesis Testing Results

The results of hypothesis testing can be seen in tables 3, 4 and 5

Table 3. Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	1,455	3,140		,463	,644
	Leadership Style	,106	,036	,217	2,932	,004
	Technology Utilization	,665	,094	,523	7,057	,000

Table 4. Test Results for Moderating Variables 1

Before Moderation				
Independent Variable	t count	t table	p-value	Description
Leadership Style	2,453	1.97	0.016	effect
Accountability	10,071	1.97	0.000	effect
After Moderation				

Leadership style moderated Accountability	0.814	1.97	0.417	Not moderating
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Source: Processed data, 2021

Table 5. Test Results for Moderating Variable 2

Before Moderation				
Independent Variable	t count	t table	p-value	Description
Technology Utilization	6,620	1.97	0.000	effect
Accountability	9,899	1.97	0.000	effect
After Moderation				
Utilization of Technology moderated Accountability	5,327	1.97	0.000	Moderate

Source: Processed data, 2021

The Influence of Leadership Style on the Performance of RPSA Health Center

Through table 3 it can be observed that $t \text{ count} > t \text{ table}$ which is $2,932 > 1.97$ and $p\text{-value } 0.004 < 0.05$. So that the results of the first hypothesis test, namely H_1 , are accepted and H_0 is rejected. So the leadership style affects the performance of the Pekanbaru City RPSA Health Center.

The results of this study indicate that the leadership style influences the work results of the RPSA Health Center. This statement is supported by (Fahdi, 2015), (Subhan, 2019), (Yanti, 2019), which say that the success of the organization depends on the quality of leadership. The quality of leadership in the organization plays a significant role in the organization's success.

The new public management theory explains that results-based budgeting requires systematic changes throughout the organization. The leadership role is to manage budget execution based on performance following regulations. Meanwhile, stewardship theory reveals that leadership style and the relationship between superiors and subordinates utilize situational mechanisms. The mechanism includes philosophical management and leadership to achieve goals but does not sacrifice the interests of each individual. Contingency theory explains that a leader can make it easier for subordinates to carry out tasks to provide clarity and improve subordinates' performance by providing support and attention. Establishing a good relationship between leaders, subsidiaries, and individuals in the organization can have a significant influence so that the goals of the institution or organization can be achieved.

At the Pekanbaru City RPSA Health Center, the leadership style is good. where the leader can make decisions, with this ability the leader can apply the direction of the organization consistently, can control various things problems and encourage the development of a teamwork culture, can motivate, to achieve RPSA performance, one of which is by optimizing the role of all employees for high performance. The results from the following research are consistent with research from (Fahdi, 2015) with the result that leadership style influences the performance of PSA Riau University.

The Effect of Technology Utilization on the Performance of RPSA Health Center

Through table 3, it can be observed that $t \text{ count} > t \text{ table}$ is $7.057 > 1.97$ and $p\text{-value}$ is $0.004 < 0.05$. So that the results of hypothesis testing H_2 are accepted and H_0 is rejected. So, the use of technology influences the performance of the Pekanbaru City RPSA Health Center.

The study results indicate that the use of technology influences the work of the Pekanbaru City RPSA Health Center. This research is consistent with research by (Dariana & Harrie, 2020), (Dean & ikhsan, 2020), and (Erawati & Winangsit, 2019) which suggests that the use of information technology can affect performance. And support research (Chintya, 2015) states that technology can positively impact, creating long-term time and cost efficiencies and providing significant economic benefits. Information technology can be used optimally and has a positive influence on performance.

The utilization of the right technology affects the performance achieved by the Pekanbaru City RPSA Health Center. It can happen because technology can make a job more manageable. So that with the proper use of technology, utilization can enhance effectiveness and efficiency, answer information needs, and make it easier to complete work.

The Influence of Leadership Style on the Performance of RPSA Health Centers with Accountability as a Moderating Variable

Based on table 4 above, the results of the third hypothesis show that there is no moderation of accountability on the relationship between leadership style and the performance of the Pekanbaru City RPSA Health Center, which offers a p-value of $0.147 > 0.05$ with a t value of $0.814 < 1.97$. Then hypothesis three **was rejected**.

In this case, accountability cannot be a moderator and is more suitable for the independent variable in the former model. Because even though the leader has a vision and can provide direction and develop the potential of subordinates, subordinates who do not comply with the principles, such as not caring about criticism, do not care about the rules related to accountability, then good performance is also difficult to achieve.

The Effect of Technology Utilization on the Performance of RPSA Health Centers with Accountability as a Moderating Variable

Based on table 5 proves the results of the fourth hypothesis. With the calculated t value of $5.327 > 1.97$, the p-value of $0.000 < 0.05$. This means that the technology utilization variable influences the performance of the RPSA Health Center if moderated by accountability. Thus, the fourth hypothesis **was received**. This shows that accountability can increase the use of technology in carrying out tasks to improve the performance of the RPSA Health Center. The analysis results show that the accountability positions are as follows: *quasi moderator* indicated by table 3 and 5. The better the accountability of a RPSA Public health center in utilizing technology, the better the performance of the resulting Public health center. Conceptually, the existence of accountability can improve the performance of the Public health center to provide maximum public services.

The results of this study are supported by (Shafiq et al., 2017), which reveals that the provision of health services must meet quality standards to meet community satisfaction. The use of appropriate technology can provide quality services; that is, every service provided must be easily accessible (Parise et al., 2016). Furthermore, the services provided must be fast and accurate so that people do not wait long to get benefits and ensure that the services received are correct.

This research supports research (Mulyani et al., 2017) and (Ardilla, 2017), accountability moderating the independent variables on the related variables. So, through accountability, it can further strengthen the relationship between the use of technology and the performance of the Pekanbaru City Health Center.

CONCLUSIONS AND SUGGESTION (Arial 10)

This study concludes that leadership style, use of technology affect the performance of the RPSA Health Center. Accountability does not moderate the relationship between leadership style and health center performance, but accountability moderates the relationship between technology use and health center performance.

The limitation of this study is that it only takes the population of Puskesmas in Pekanbaru City and only analyzes the influence of leadership style and use of technology in determining RPSA performance, so it is recommended for further research to expand the research area and examine other variables such as organizational characteristics, competencies, etc.

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