Implementation Of Management Performance : SAKIP In Strengthening Bureaucratic Reform (Research on PPPPTK TK and PLB)

Dearni Dewi Hasiany[1], Eeng Ahman[2], Suwatno[3], Budi Santoso[4]
Postgraduate School, Universitas Pendidikan Indonesia
Jl. Dr. Setiabudhi No. 229 Bandung
e-mail: dearni.dewi@upi.edu[1], eengahman@upi.edu[2], suwatno@upi.edu[3], budisantoso@upi.edu[4]

Author Notification
10 December 2020
Final Revised
22 December 2020
Published
27 December 2020

To cite this document :
Hasiany, D., Ahman, E., Suwatno, S., & Santoso, B. (2021). Implementation of Management Performance: SAKIP In Strengthening Bureaucratic Reform (Research on PPPPTK TK and PLB). *Aptisi Transactions on Management (ATM)*, *5*(1), 30-45.

DOI :
https://doi.org/10.33050/atm.v5i1.1479

Abstract

This study aimed to prove the significance value of the implementation of SAKIP that occurred in PPPPTK TK and PLB. Furthermore, the urgency to mainstream bureaucratic reform at the work unit level had to be supported by all the pillars of the embodiment of good governance, including the evaluation of bureaucratic reforms that are evaluative in measuring the implementation of the Government Institutions Performance Accountability System (SAKIP), especially in PPPPTK TK and PLB. As a form of an accountable work unit's strategic plan, PPPPTK TK and PLB had to evaluate the extent to which this has been implemented. Unlike previous studies that researched independent variables, this research analyzed descriptively for led and findings to prove the significance value and direct influence of each indicator in the implementation of SAKIP. This research was carried out through participation with 115 people or 89.1% of the population willing to participate by filling out online questionnaires due to the Covid-19 pandemic on Google form and analyzed through a semantic differential scale using two models, descriptive analysis and Structural Equation Model (SEM). The results of this study show that the SAKIP implementation variable in HR PPPPTK TK and PLB was influenced by performance planning (32.4%), performance data management (10.6%), performance reporting. (15.3%), performance measurement (13.4%), performance report review (13.4%), and performance evaluation (10.6%). According to these findings, it can be concluded that the performance plan was the dominant factor affecting SAKIP implementation in PPPPTK TK and PLB.

Keywords*: implementation of SAKIP, good governance, bureaucratic reform, strategic plan*

1. Introduction

In realizing a work unit with good performance accountability, each work unit needs to implement the Government Agency Performance Accountability System (SAKIP), including the work unit of the Center for Development and Empowerment of Educators and Education Personnel (PPPPTK). The research will focus on PPPPTK TK and PLB Bandung, which are the Technical Implementation Unit (UPT) under the Ministry of Education and Culture. This institution has the task of carrying out the development and empowerment of educators and special education personnel in Kindergarten and Special Education.

Normatively, SAKIP is needed for institutions such as PPPPTK TK and PLB to support bureaucratic reform. The purpose of implementing SAKIP is so that the results (outcomes) of

implementing an activity that is a form of government programs will have a direct contribution to the achievement of the stated program targets. The implementation of SAKIP based on strategic plans to strengthen bureaucratic reform can be demonstrated through six components: performance planning, performance measurement, performance data management, performance reporting, performance report review, and performance evaluation.

Performance planning is a process of further elaborating the targets and programs set out in the strategic plan. Generally, the performance plan will be made annually to describe the annual activities carried out by the work unit in achieving the set targets. In this case, an annual performance target will be set in the performance plan for all existing performance indicators [1]. The performance target is a commitment to the work unit to achieve it in one annual period. With the formulation of the annual performance plan, it will be seen that the alignment between the strategic goals set and the activities carried out will be seen. Besides, the alignment with the strategic plan implemented by the implementation of SAKIP will also be seen.

Next is the performance measurement variable, where performance measurement is a follow-up to the performance planning process. In line with good governance demands, each work unit is obliged to produce tangible, useful performance. Each resulting performance needs to be measured the level of achievement. Performance measurement is used as a basis for assessing the success or failure of implementing activities or strategic targets that will be set in order to realize the goals, mission, and vision of the work unit [2]. The implementation of performance measurement is based on predetermined performance indicators. With performance indicators, performance measurement results can be more objective and accountable. With complete performance information, work units can make decisions that can fix failures, maintain success, and improve performance, which indicates the implementation of SAKIP in work units.

To support the accuracy and reliability of the data presented in performance reports and to make it easier to prepare performance reports, each work unit is expected to manage performance data properly, supported by Standard Operating Procedures (SOP) for the data collection on each activity. In managing performance data, each work unit is expected to record, process, and report performance data periodically. This can be an important component in implementing SAKIP.

Then after the data is appropriately managed, performance reporting is required. Each work unit within the Ministry of Education and Culture is obliged to prepare, compile, and submit a Performance Report. The performance report informs the work unit's performance achievements following the performance agreement's targets [3]. The purpose of preparing the performance report is to realize the work unit's accountability to the parties who provide the mandate. Therefore, performance reporting is a manifestation of the obligation to answer what has been mandated to the public.

In supporting the implementation of SAKIP in PPPPTK TK and PLB, a performance report review is needed. A review of the performance report is being prepared to ensure that the performance report has presented reliable, accurate, and quality performance information. If in the implementation of the review there are weaknesses in the implementation of SAKIP, misrepresentation of data/information, and presentation of performance reports, the LAKIP compilation team immediately makes improvements or corrections to these weaknesses/errors in stages. The purpose of the review on LAKIP is to provide information regarding the completeness, accuracy, and objectivity of performance accountability, to provide limited assurance regarding the accuracy, reliability, and validity of work unit performance data/information so that it can produce quality performance reports and help implement a performance accountability system. on the work unit [4].

Finally, in measuring the implementation of SAKIP is the performance evaluation in PPPPTK TK and PLB. The SAKIP evaluation is a systematic analysis activity, giving values, attributes, appreciation, and recognition of problems and providing solutions to problems found to improve work unit performance and accountability. In its implementation, evaluation is carried out through in-depth evaluation (in dept evaluation) conducted in the office by testing the truth in the field, reviewing, and reviewing SAKIP.

Therefore, research questions are compiled as a whole, namely how the implementation of the six components of a strategic plan to strengthen bureaucratic reform, i.e., performance planning, performance measurement, performance data management, performance reporting, performance report review, and performance evaluation to measure the implementation of SAKIP

in PPPPTK TK and PLB? In this study, it was necessary to find out what causes this by linking the exposure to the above variables to find an intervention strategy to strengthen bureaucratic reform.

Literature Review and Hypotheses

Meta Analysis Asumption

In Presidential Regulation No. 29/2014 concerning SAKIP and beside the previous research about SAKIP, a strategic plan to strengthen bureaucratic reform (renstra) is a first step that must be taken by government agencies in order to respond to every demand from the local, national and global strategic environment, and maintain the implementation of strategic plans to strengthen bureaucratic reform. It has to comply with the structure of the Unitary State Administration System of the Republic of Indonesia to support the vision, mission, and opportunities and mitigate the obstacles that will be faced to increase the accountability of government agencies' performance [6]. Even though strategic goals have been set with clear performance targets each year, the work unit will experience difficulties in achieving them if it is not determined how to achieve these strategic goals.

Previous research stated that public accountability's main emphasis is providing information to the public and other constituents who are stakeholders. Public accountability also relates to the obligation to explain and answer questions about what public sector organizations have done, are doing, and are planning to do. SAKIP is basically an instrument used by the government to fulfill its obligations to account for the success and failure of implementing its mission. The elements contained in SAKIP itself consist of strategic plans to strengthen bureaucratic reform, activity plans, performance measurement, performance evaluation, and performance accountability analysis. The accountability of an agency that is manifested through the implementation of SAKIP is vital for applying good governance principles, namely to obtain sufficient confidence that the objectives of a specific business or activity will be achieved and can prevent loss of resources[4].

Previous research demonstrated that in a case of mismatch and inaccuracy in the preparation of LAKIP in the guidelines published by LAN, it would certainly have an impact on the accountability of local government performance as a manifestation [30] of the obligation of a government agency to be accountable for the success and failure of implementing the organization's mission in achieving the goals and objectives that have been established through the accountability system [8].

Others previous research, indicate that the implementation of the performance accountability system can improve better transparency where this system is an integration of the planning system is an integration of the planning system, budgeting system and performance system that is in line with the implementation of the financial accountability system [13]. Also previous research about management performance by SAKIP that can increase the accountability of institution performance and improve service quality. System SAKIP can run according to the targets achieved so that the quality of the performance organization is well measured [22].

Maggio's theory identified three mechanisms for change or organizations' efforts to adapt to the environment (institutional isomorphic). First, coercive isomorphism, i.e., the result of formal and informal pressure exerted on organizations with other organizations where they depend on each other and in which there is an organizational function. Second, mimetic or imitation isomorphism occurs when organizational technology is poorly understood, when goals are ambiguous, or when there is symbolic environmental uncertainty, organizations will tend to make themselves the same model as other organizations and encourage organizations to imitate [9]. The third is normative isomorphism related to professionalism. Implementation of a performance measurement system as regulated in Presidential Instruction No. 7 of 1999, seen from a theoretical perspective, is a form of mimetic isomorphism or an attempt to imitate the Indonesian government against governments in other countries considered more advanced. Civil service reform was adopted because it became symbolic of good governance, not efficiency purposes [10]. Therefore, the imitation that is done can lead the organization to implement a working mechanism that is only formal ceremonial, not substance oriented.

Information contained in performance planning (X1) is performance indicators (X1-1), performance targets according to strategic goals (X1-2), and program activities are based on

predetermined performance indicators (X1-3). With performance indicators (X2), performance measurement results can be more objective and accountable. These indicators are complete performance information (X2-1), decisions made by the work unit to fix failures (X2-2), maintain success, and improve performance (X2-3). The performance data management (X3) that is carried out includes establishing baseline data (X3-1), where the data and information that is managed are data and information related to the achievement of organizational performance following the performance agreement document, the provision of data collection instruments. (X3-2) and in the form of data recording (X3-3). Next are the three basic components in the preparation of performance reports (X4), i.e., performance planning (X4-1), work agreements (X2-2), and performance measurement (X4-3). The LAKIP review (X5) is carried out with indicators 1) providing information regarding the completeness, accuracy, and objectivity regarding performance accountability (X5-1); 2) providing limited confidence regarding the accuracy, reliability, and validity of work unit performance data/information to produce quality performance reports (X5-2); 3) assisting the implementation of the performance accountability system in work units within the Ministry of Education and Culture (X5-3). Evaluation of SAKIP (X6) is measured based on systematic analysis activities (X6-1), assignment of values or attributes or appreciation (X6-2), and recognition and provision of solutions to problems found in work units (X6-3).

Frameworks

Based on the previous description, the conceptual framework in this study is as follows :

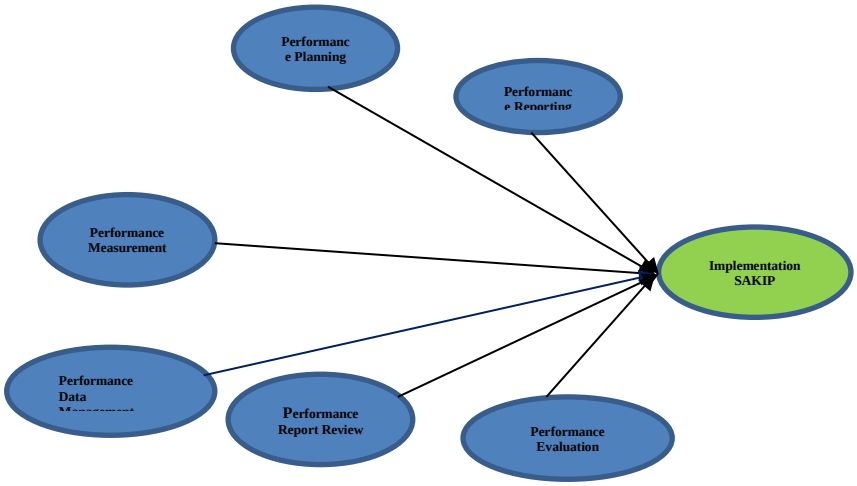

Figure 1. Framework

In this framework, several things affect the implementation of SAKIP in strengthening bureaucratic reform (Y), namely 1) performance planning (X1) as measured by performance indicators, performance targets, and programs, activities; 2) performance measurement (X2), which is measured from performance information, work unit decisions and maintaining success; 3) performance data management (X3) as measured by the determination of basic data, provision of instruments, and data recording; 4) performance reporting (X4) performance planning, work agreements, and performance measurement; 5) performance report review (X5), which is measured from the information provided, confidence in the report, and performance accountability; and 6) performance evaluation (X6), which is measured by systematic analysis, scoring and providing solutions to problems.

2. Research Method

The research design was carried out in a cross-sectional manner, using a quantitative approach. This research was conducted in PPPPTK TK and PLB. This study's population were internal and external parties from all PPPPTK TK and PLB resources to support participatory and objective data. Participants were only limited to being willing to fill out the form through the Google Form application (due to the Covid-19 pandemic period). The population was 129 people, then

the population's willingness would be limited as participants for 14 days in filling out the Google Form, then it was discovered that the participants were 115 or as much as 89.1% of the total population. The number of samples was taken according to the sample size rule in the PLS (Partial Least Squares) guidelines [12].

To obtain the necessary data using a questionnaire. The way to measure the implementation of SAKIP, performance planning, performance measurement, performance data management, performance reporting, performance report review, and performance evaluation was using a questionnaire with a semantic differential scale, namely a scale to measure attitudes and others, but the form is not multiple-choice or a checklist [13].

The data obtained from the Questionnaire results were recapitulated using Excel with a CSV extension and then processed using the SmartPLS program. Data analysis used two models, descriptive analysis and Structural Equation Model (SEM). The descriptive analysis model was used to quantify the value of the factors of performance planning, performance measurement, performance data management, performance reporting, performance report review, and performance evaluation of SAKIP implementation, as well as presents a description of the research variables based on the answers to each Questionnaire by providing a score for each answer. The analysis used the average value and a percentage of the respondent's score. Meanwhile, the SEM model was utilized to show the pattern of the relationship between the variables studied and analyze the influence of the variables using the SmartPLS software [14].

3. Analysis and Discussion

PPPPTK TK and PLB Bandung are the Technical Implementation Units (UPT) under the Ministry of Education and Culture. This institution has the task of carrying out the development and empowerment of educators and special education personnel in Kindergarten and Special Education. Have a vision for shaping human beings and the Education and Culture ecosystem in the Kindergarten and Special Education Sector with characters based on the spirit of mutual cooperation. In line with the above vision, the missions of PPPPTK TK and PLB Bandung are:

1. Increase the availability of education services as an effort to provide human resources for education and to guarantee the quality of education;
2. Expanding the affordability of education services as an effort to reach the education unit by education human resources and to guarantee the quality of education;
3. Improve the quality and relevance of human resources for education and culture and quality assurance;
4. Realizing equality and obtaining educational services for educational and cultural human resources;
5. Increase the certainty that education units receive quality assurance services

The study included 115 participants assigned to PPPPTK TK and PLB. The assessment was filled with respondents to assess the direct or indirect influence between performance planning, performance data management, performance measurement, performance reporting, performance report review, and performance evaluation of the implementation of SAKIP in PPPPTK TK and PLB in 2019. Characteristics of respondents, including age, education, and job, are presented as follow:

Table 1. Respondent characteristics

Characteristics		f	%
Ages	26 – 35	24	20,8%
	36 – 45	61	53,1%
	≥ 46	30	26,1%
Grade	Academy	4	3,5%
	Bachelor	111	96,5%

The characteristic categories of answers per variable from 115 participants were then processed into an assessment of ranges based on variable descriptive statistics, namely :

1. Performance planning variables (X_1)

 e-ISSN: 2622-6804 p-ISSN: 2622-6812

This study's performance planning variable was measured through 15 statement items with an assessment of 1-5. The questionnaire score ranges from 15-75, and the actual score ranges from 48-68. The frequency distribution of respondents' answers to the performance planning variable is as follows:

Table 2. Descriptive Distribution of Respondents' Answers to Variable Performance Planning in PPPPTK TK and PLB

Interval	F	Std. Dev	Mean	Median	%
48 - 50	20	5.64	55.96	54	18.75%
51 - 53	28	5.64	55.96	54	28.75%
54 – 56	18	5.64	55.96	54	16.25%
57 - 59	9	5.64	55.96	54	5.00%
60 - 62	18	5.64	55.96	54	16.25%
63 - 65	7	5.64	55.96	54	2.50%
66 - 68	15	5.64	55.96	54	12.50%

2. Performance measurement variables (X_2)

This study's performance measurement variable was measured through 15 statement items with an assessment of 1-5. The questionnaire score ranges from 15-75, and the actual score ranges from 23-43. The frequency distribution of respondents' answers to the performance measurement variable is as follows:

Table 3. Descriptive Distribution of Respondents' Answers to Variable Performance Measurement in PPPPTK TK and PLB

Interval	F	Std. Dev	Mean	Median	%
23 - 25	12	5.30	34.71	35	8.75%
26 - 28	8	5.30	34.71	35	3.75%
29 - 31	18	5.30	34.71	35	16.25%
32 - 34	19	5.30	34.71	35	17.50%
35 - 37	18	5.30	34.71	35	16.25%
38 - 40	27	5.30	34.71	35	27.50%
41 - 43	13	5.30	34.71	35	10.00%

3. Performance data management variables (X_3)

This study's performance data management variable was measured through 15 statement items with an assessment of 1-5. The questionnaire score ranges from 15-75, and the actual score ranges from 48-68. The frequency distribution of respondents' answers to the performance data management variable is as follows:

Table 4 . Descriptive Distribution of Respondents' Answers. Variable performance data management in PPPPTK TK and PLB

Interval	Frek	Std. Dev	Mean	Median	%
48 - 50	15	6.71	59.14	61.5	12.50%
51 - 53	20	6.71	59.14	61.5	18.75%
54 - 56	13	6.71	59.14	61.5	10.00%
57 - 59	11	6.71	59.14	61.5	7.50%
60 - 62	6	6.71	59.14	61.5	1.25%
63 - 65	28	6.71	59.14	61.5	28.75%
66 - 68	22	6.71	59.14	61.5	21.25%

4. Performance reporting variables (X_4)

This study's performance reporting variable was measured through 15 statement items with an assessment of 1-5. The questionnaire score ranges from 15-75, and the actual score ranges from 23-43. The frequency distribution of respondents' answers to the performance reporting variable is as follows:

Table 5. Descriptive Distribution of Respondents' Answers to Variable Performance Reporting in PPPPTK TK and PLB

Interval	Frek	Std. Dev	Mean	Median	%
23 - 25	8	5.58	34.24	37	10.00%
26 - 28	8	5.58	34.24	37	10.00%
29 - 31	11	5.58	34.24	37	13.75%
32 - 34	5	5.58	34.24	37	6.25%
35 - 37	25	5.58	34.24	37	31.25%
38 - 40	14	5.58	34.24	37	17.50%
41 - 43	9	5.58	34.24	37	11.25%

5. Performance report review variables (X_5)

This study's performance report review variable was measured through 15 statement items with an assessment of 1-5. The questionnaire score ranges from 15-75, and the actual score ranges from 40-61. The frequency distribution of respondents' answers to the performance report review variable is as follows:

Table 6. Descriptive Distribution of Respondents' Answers to Variable Review of Performance Reports in PPPPTK TK and PLB

Interval	Frek	Std. Dev	Mean	Median	%
40 - 43	10	4.86	49.13	48	6.25%
44 - 46	17	4.86	49.13	48	15.00%
47 - 49	41	4.86	49.13	48	45.00%
50 - 52	18	4.86	49.13	48	16.25%
53 - 55	10	4.86	49.13	48	6.25%
56 - 58	7	4.86	49.13	48	2.50%
59 - 61	12	4.86	49.13	48	8.75%

6. Performance Evaluation Variables (X_6)

This study's performance evaluation variable was measured through 15 statement items with an assessment of 1-5. The questionnaire score ranges from 15-75, and the actual score ranges from 23-43. The frequency distribution of respondents' answers to the performance evaluation variable is as follows:

Table 7. Descriptive Distribution of Respondents' Answers to Performance Evaluation Variables in PPPPTK TK and PLB

Interval	Frek	Std. Dev	Mean	Median	%
23 - 25	12	5.30	34.71	35	8.75%
26 - 28	8	5.30	34.71	35	3.75%
29 - 31	18	5.30	34.71	35	16.25%
32 - 34	19	5.30	34.71	35	17.50%
35 - 37	18	5.30	34.71	35	16.25%
38 - 40	27	5.30	34.71	35	27.50%
41 - 43	13	5.30	34.71	35	10.00%

7. SAKIP implementation variable (Y)

This study's SAKIP implementation variable was measured through 15 statement items with an assessment of 1-5. The questionnaire score ranges from 15-75, and the actual score ranges from 46-67. The frequency distribution of respondents' answers to the SAKIP implementation variable is as follows:

Table 8. Descriptive Distribution of Respondents' Answers Variable implementation of SAKIP in PPPPTK TK and PLB

Interval	Frek	Std. Dev	Mean	Median	%
46 - 48	9	5.70	56.44	57	5.00%

49 - 51	23	5.70	56.44	57	22.50%
52 - 54	18	5.70	56.44	57	16.25%
55 - 57	13	5.70	56.44	57	10.00%
58 - 60	22	5.70	56.44	57	21.25%
61 - 63	16	5.70	56.44	57	13.75%
64 - 67	14	5.70	56.44	57	11.25%

SEM Analysis

The structural model in this study is presented as follows :

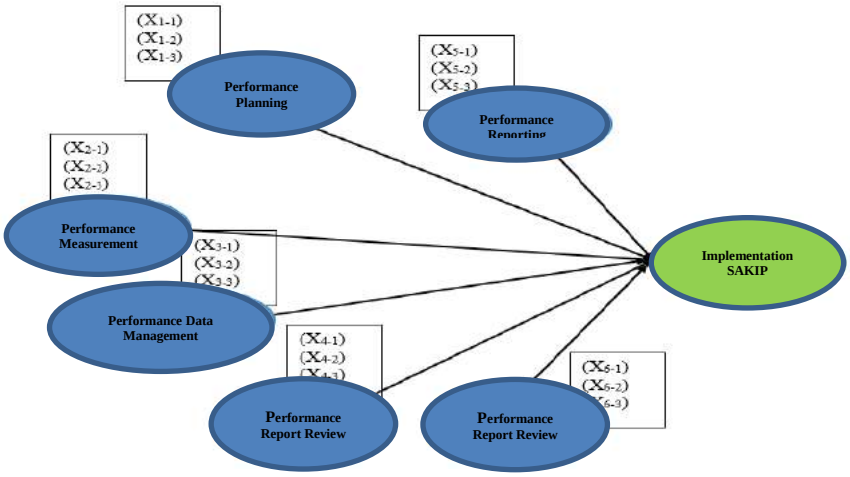

Figure 2. Research Structural Model

The data processing analysis results show that the construct used to form a research model in the confirmatory factor analysis process has met the predetermined goodness of fit criteria. The probability value in this analysis shows a value above the significance level of 0.05. From the data processing results above, it is also seen that each indicator or dimension forming latent variables shows good results, namely with a high loading factor value where each indicator is greater than 0.5. With these results, it can be said that the indicators forming the latent variable constructs of performance planning, performance data management, performance reporting, performance report review, performance evaluation, and SAKIP implementation have shown good results. Another way to test discriminant validity is through the square root of the average variance extracted (AVE) value. The expected value is above 0.50. The following is below the AVE Table:

Table 9. Variable Validity Test by Evaluating the AVE Value (*Avarage Variance Extracted)*

Variable	AVE	Criteria > 0,5
Performance planning	0,782	Valid
Performance data management	0,828	Valid
Performance measurement	0,895	Valid
Performance reporting	0,762	Valid
Review Performance reporting	0,658	Valid
Performance evaluation	0,813	Valid
SAKIP implementation	0,926	Valid

From the table above, it can be seen that all variables are declared valid because they provide an AVE value above 0.5. So it can be concluded that the evaluation of the measurement model has a validity discriminant that is good or valid. Another method to assess discriminant validity is to compare the square root of average variance extracted (AVE) value of each construct with the

correlation between constructs and other constructs in the model, so it is said to have a good validity discriminant value.

After being tested for validity and stated that the variables and indicators are valid, the reliability test was carried out. A reliability test was carried out by looking at the composite reliability value of the indicator block that measures the composite reliability result construct, which will show a satisfactory value if it is above 0.70. The outer model reliability evaluation results can be seen in the table by evaluating the value of Cronbach's Alpha and composite reliability. The results show that all variables are declared reliable because the value of Cronbach's Alpha and Composite reliability is above 0.70, so it can be said that the construct has good reliability. Furthermore, the Inner Model test is carried out, testing the structural model is carried out by looking at the R-Square, the Goodness-fit model test. The following is the measurement result of the R-Square value, which is also the good-fit model value.

Table 10. R *Square results*

Results	
Variable	***R Square***
Performance planning	0.828
Performance data management	0.731
Performance measurement	0,557
Performance reporting	0.606
Review Performance reporting	0.321
Performance evaluation	0.709

Based on the table above, it can be seen that the most dominant r square value is found when the components of performance data management, performance measurement, performance reporting, performance report review, and performance evaluation have an effect on SAKIP implementation by 86.1% and other factors influence the remaining 13.

4. Implementation

In this study, several significant findings are discovered to illustrate the association between variables, namely:

The study findings are:

1. There are direct effects and the of between performance planning on the SAKIP implementation in PPPPTK TK and PLB of 27.34%, indirect effect of 0.51%, Statistical T value of 11.096286, and significant on alpha 5%.
2. There are direct effects and the of between performance data management availability on the SAKIP implementation in PPPPTK TK and PLB of 9.58%, indirect effect of 0.12%, Statistical T value of 5.626946, and significant on alpha 5%.
3. There are direct effects and the of between performance reporting on the SAKIP implementation in PPPPTK TK and PLB of 16.81%, indirect effect of 0.06%, Statistical T value of 3.876531, and significant on alpha 5%.
4. There are direct effects and the of between performance measurement on the SAKIP implementation in PPPPTK TK and PLB of 9.07%, indirect effect of 0.01%, Statistical T value of 6.264146, and significant on alpha 5%.
5. There are direct effects and the of between performance report review on the SAKIP implementation in PPPPTK TK and PLB of 11.37%, indirect effect of 0.03%, Statistical T value of 4.321863, and significant on alpha 5%.
6. There are direct effects and the of between performance evaluation on the SAKIP implementation in PPPPTK TK and PLB of 8.68%, indirect effect of 0.002%, Statistical T value of 2.152639, and significant on alpha 5%.
7. There are direct effects and the of between performance planning on the performance evaluation in PPPPTK TK and PLB of 7.21, Statistical T value of 3.770339, and significant on alpha 5%.
8. There are direct effects and the of between performance data management availability on the performance evaluation in PPPPTK TK and PLB of 20.22, Statistical T value of 15.234338, and significant on alpha 5%.

9. There are direct effects and the of between performance reporting on the performance evaluation in PPPPTK TK and PLB of 32.5, Statistical T value of 1.228704, and significant on alpha 5%.
10. There are direct effects and the of between performance measurement on the performance evaluation in PPPPTK TK and PLB of 40.4, Statistical T value of 15.984187, and significant on alpha 5%.
11. There are direct effects and the of between performance report review on the performance evaluation in PPPPTK TK and PLB of 15.06, Statistical T value of 6.300395, and significant on alpha 5%.
12. There are direct effects and the of between performance planning on the performance report review in PPPPTK TK and PLB of 28.8, Statistical T value of 9.749192, and significant on alpha 5%.
13. There are direct effects and the of between performance data management availability on the performance report review in PPPPTK TK and PLB of 15.9, Statistical T value of 7.784224, and significant on alpha 5%.
14. There are direct effects and the of between performance reporting on the performance report review in PPPPTK TK and PLB of 18.2, Statistical T value of 6.312289, and significant on alpha 5%.
15. There are direct effects and the of between performance measurement on the performance report review in PPPPTK TK and PLB of 18.4, Statistical T value of 6.967115, and significant on alpha 5%.
16. There are direct effects and the of between performance planning on the performance measurement in PPPPTK TK and PLB of 26.4, Statistical T value of 10.540451, and significant on alpha 5%.
17. There are direct effects and the of between performance data management availability on the performance measurement in PPPPTK TK and PLB of 30.1, Statistical T value of 8.559144, and significant on alpha 5%.
18. There are direct effects and the of between performance reporting on the performance measurement in PPPPTK TK and PLB of 15.5, Statistical T value of 10.860320, and significant on alpha 5%.
19. There are direct effects and the of between performance planning on the performance reporting in PPPPTK TK and PLB of 28.5, Statistical T value of 25.311020, and significant on alpha 5%.
20. There are direct effects and the of between performance data management availability on the performance reporting in PPPPTK TK and PLB of 21.2, Statistical T value of 11.004194, and significant on alpha 5%.
21. There are direct effects and the of between performance planning on the SAKIP implementation of 43.5, Statistical T value of 31.757915, and significant on alpha 5%.

Hypothesis Tests

After conducting data analyses, the next step was hypothesis testing of the variable, where the test was carried out by bootstrapping. The statistical test used was the T test.

Table 23. Measurement Results of Path Coefficients and Statistical T of the Relationship Between variables on the Structural Model

Relationship Between Variables	Original Sample (Rho)	T Value (>1,96)	H_o	Conclusion
Performance planning > performance data management	0.668734	31.757915	Rejected	A positive and significant effect is present
Performance planning > Performance reporting	-0.5905	25.311020	Rejected	A negative and significant effect is present
Performance planning > Performance measurement	0.439188	10.540451	Rejected	A positive and significant effect is present
Performance planning > Performance report review	0.327589	9.749192	Rejected	A positive and significant effect is present

Performance planning > Performance evaluation	0.082063	3.770339	Rejected	A positive and significant effect is present
Performance planning > SAKIP implementation	0.320058	11.096286	Rejected	A positive and significant effect is present
Performance data management > Performance reporting	-0.32431	11.004194	Rejected	A negative and significant effect is present
Performance data management > Performance measurement	0.185707	8.559144	Rejected	A negative and significant effect is present
Performance data management > Performance report review	0.204751	7.784224	Rejected	A positive and significant effect is present
Performance data management > Performance evaluation	0.251222	15.234338	Rejected	A positive and significant effect is present
Performance data management > SAKIP implementation	0.128073	5.626946	Rejected	A positive and significant effect is present
Performance reporting > Performance measurement	-0.346924	10.860320	Rejected	A negative and significant effect is present
Performance reporting > Performance report review	-0.203569	6.312289	Rejected	A negative and significant effect is present
Performance reporting > Performance evaluation	-0.451507	1.228704	Rejected	A negative and significant effect is present
Performance reporting > SAKIP implementation	-0.199434	3.876531	Rejected	A negative and significant effect is present
Performance measurement > Performance report review	0.254132	6.967115	Rejected	A positive and significant effect is present
Performance measurement > Performance evaluation	0.049089	15.984187	Rejected	A positive and significant effect is present
Performance measurement > SAKIP implementation	0.108239	6.264146	Rejected	A positive and significant effect is present
Performance report review > Performance evaluation	0.178435	6.300395	Rejected	A positive and significant effect is present
Performance report review > SAKIP implementation	0.134468	4.321863	Rejected	A positive and significant effect is present
Performance evaluation > SAKIP implementation	0.102758	2.152639	Rejected	A positive and significant effect is present

Based on the table above, all variables have statistical T values over 1.96%, that is, the effect of performance planning variable on performance data management of 31.757915. Thus, H0 is rejected because the statistical value is far over the critical value (1.96), and hence, significant on α 5%.

The Effect of Direct and Indirect Variables

The percentage of effects between variables are presented as follow:

Table 24. Percentage of Effects Between Variables on the SAKIP Implementation Variable

No	Source	*LV*	*Direct Path*	*Indirect Path*	*Total*	*Direct %*	*Indirect %*	*Total*
	(1)	**(2)**	**(3)**	**(4)**	**(5) 3 + 4**	**(6) 2 x 3 x 100**	**(7)**	**(8) 6 + 7**
1	Performance planning	0.854	0.320	0.551	0.871	27.34%	0.51%	27.86%
2	Performance data management	0.748	0.128	0.192	0.320	9.58%	0.12%	9.70%
3	Performance measurement	-0.843	-0.199	-0.130	-0.330	16.81%	0.06%	16.86%

4	Performance reporting	0.838	0.108	0.044	0.152	9.07%	0.01%	9.08%
5	Reviu performance reporting	0.846	0.134	0.018	0.153	11.37%	0.003%	11.37%
6	Performance evaluation	0.845	0.103		0.103	8.68%		8.68%
	Total					**80.0%**	**0.7%**	**80.7%**

Based on the table above, the performance planning directly and indirectly affected the SAKIP implementation. The parameter coefficient test results between performance planning on SAKIP implementation demonstrate a direct effect of 27.34%, performance data management on SAKIP implementation demonstrate a direct effect of 9.58%, performance reporting on SAKIP implementation demonstrate a direct effect of 16.381%, performance measurement on SAKIP implementation demonstrate a direct effect of 9.07%, performance report review on SAKIP implementation demonstrate a direct effect of 11.37%. Performance evaluation on SAKIP implementation demonstrate a direct effect of 8.68%

The direct effect calculation of the performance planning on SAKIP implementation was multiplying the path coefficient from the performance planning on SAKIP implementation with the latent variable. The same method was applied to other variables' path coefficients. The direct effect results are:

1. The direct effect of performance planning on SAKIP implementation
   Direct Path *(*Performance planning ➔ *SAKIP implementation) x* ***LV Correlation***
   *(*Performance planning ➔ *SAKIP implementation)*
   = (0.320058) x (0.854277) x 100% = 27.34%

2. The direct effect of performance data management on SAKIP implementation
   Direct Path *(Performance data management➔ SAKIP implementation) x* ***LV Correlation***
   (Performance data management ➔ SAKIP implementation)
   = (0.128073) x (0.748373) x 100% = 9.58%

3. The direct effect Performance reporting on SAKIP implementation
   Direct Path *(Performance reporting ➔ SAKIP implementation) x* ***LV Correlation***
   (Performance reporting ➔ SAKIP implementation)
   = (-0.199434) x (-0.842771) x 100% = 16.81%

4. The direct effect Performance measurement on SAKIP implementation
   Direct Path *(Performance measurement ➔ SAKIP implementation) x* ***LV Correlation***
   (Performance measurement ➔ SAKIP implementation)
   = (0.108239) x (0.837649) x 100% = 9.07%

5. The direct effect Performance report review on SAKIP implementation
   Direct Path *(Performance report review ➔ SAKIP implementation) x* ***LV Correlation***
   (Performance report review ➔ SAKIP implementation)
   = (0.134468) x (0.845739) x 100% = 11.37%

6. The direct effect Performance evaluation on SAKIP implementation
   Direct Path *(*Performance evaluation ➔ *SAKIP implementation) x* ***LV Correlation***
   *(*Performance evaluation ➔ *SAKIP implementation)*
   = (0.102758) x (0.844946) x 100% = 8.68%

Therefore, from each exogenous latent variable's direct effect that simultaneously showing a suitability with R square states that performance planning, performance data management, performance reporting, performance measurement, ability, and performance evaluation variables were (27,01% + 9,76% + 10,39% + 16,95% +10,77% + 8.15%) = **80.8**

Meanwhile, the indirect effect of performance planning on SAKIP implementation was 0.51%, performance data management on SAKIP implementation was 0,12%, performance reporting on SAKIP implementation was 0.06%, performance measurement on SAKIP implementation was

0,01%, and ability on SAKIP implementation was 0,003%. Meanwhile, the indirect effect of performance evaluation on SAKIP implementation was 0.00%.

Mathematical Equation

Mathematically, the structural equation form of this study model is :

$$\eta 1 = \xi_1 \gamma_1 + \varsigma_1$$

Performance data management = 0.435 Performance planning + 0.565 Other factors

Performance data management is affected by the performance planning for 0.435, and the 0.565 rest is affected by other factors excluded from the study. That is, there is a direct and positive effect from the performance planning on performance data management. The better the performance planning, the better the performance data management in PPPPTK TK and PLB.

$$\eta 2 = \xi_1 \gamma_2 + \eta_1 \beta_{1+} \varsigma_2$$

Performance reporting = 0.531 Performance planning + 0.212 performance data management + 0.257 Other factors

Performance reporting is affected by the performance planning for 0.531, performance data management for 0.212, and the 0.257 rest is affected by other factors excluded from the study. That is, there is a direct and negative effect from the performance planning and performance data management on performance reporting. The better the performance planning and performance data management, the lower the performance reporting in PPPPTK TK and PLB.

$$\eta 3 = \xi_1 \gamma_4 + \eta_1 \beta_{6+} \eta_2 \beta_2 + \varsigma_3$$

Performance measurement = 0.301Performance planning + 0.159 performance data management+ 0.285 Performance reporting + 0.259 Other factors

Performance measurement is affected by the performance planning for 0.301, performance data management for 0.159, performance reporting for 0.285, and the 0.259 rest is affected by other factors excluded from the study. That is, there is a direct and positive effect from the performance planning, performance data management, and performance reporting on performance measurement. The better the performance planning, performance data management, and performance reporting, the better the performance measurement in PPPPTK TK and PLB.

$$\eta 4 = \xi_1 \gamma_{3+} \eta_1 \beta_{5+} \eta_2 \beta_3 + \eta_3 \beta_8 + \varsigma_4$$

Performance report review = 0.288 Performance planning + 0.159 performance data management + 0.182 Performance reporting + 0.184 Performance measurement +0.186 Other factors

Performance report review is affected by the performance planning for 0.288, performance data management for 0.159, performance reporting for 0.182, performance measurement for 0.184, and the 0.186 rest is affected by other factors excluded from the study. That is, there is a direct and positive effect from the performance planning, performance data management, performance reporting, and performance measurement on performance report review. The better the performance planning, performance data management, performance reporting, and performance measurement, the better the performance report review in PPPPTK TK and PLB.

$$\eta 5 = \xi_1 \gamma_{5+} \eta_1 \beta_{7+} \eta_2 \beta_{4+} \eta_3 \beta_{9+} \eta_4 \beta_{10+} \varsigma_5$$

Performance evaluation = 0.072 Performance planning + 0.202 performance data management + 0.032 Performance reporting + 0.404 Performance measurement +0.156 Performance report review + 0.139 Other factors

Performance evaluation is affected by the performance planning for 0.072, performance data management for 0.202, performance reporting for 0.032, performance measurement for 0.404, performance report review for 0.156, and the 0.139 rest is affected by other factors excluded from the study. That is, there is a direct and positive effect from the performance planning, performance data management, performance reporting, performance measurement, and performance report review on performance evaluation. The better the performance planning, performance data management, performance reporting, performance measurement, and performance report review, the better the performance evaluation in PPPPTK TK and PLB.

$$\eta 6 = \xi_1 \gamma_{6+} \eta_1 \beta_{7+} \eta_2 \beta_{4+} \eta_3 \beta_{9+} \eta_4 \beta_{10+} \varsigma_5 + \beta_{11+} \varsigma_6$$

SAKIP implementation = 0.270 Performance planning + 0.097 performance data management+ 0.104 Performance reporting + 0.169 Performance measurement +0.108 Performance report review + 0.081 Performance evaluation + 0.170 Other factors

SAKIP implementation is affected by the performance planning for 0.270, performance data management for 0.097, performance reporting for 0.104, performance measurement for 0.169, performance report review for 0.108, performance evaluation for 0.081, and the 0.170 rest is affected by other factors excluded from the study. That is, there is a direct and positive effect from the performance planning, performance data management, performance reporting, performance measurement, performance report review, and performance evaluation on SAKIP implementation. The better the performance planning, performance data management, performance reporting, performance measurement, performance report review, and performance evaluation, the better the SAKIP implementation in PPPPTK TK and PLB.

5. Conclusion

The results of hypothesis testing with the Structural Equation Model (SEM) with the smartPLS method found that the SAKIP implementation variable in PPPPTK TK and PLB Bandung is influenced by the influence of Performance planning (32.4%), Performance data management (10.6%), Performance reporting. (15.3%), Performance measurement (13.4%), review of performance reports (13.4%), and Performance evaluation (10.6%) of SAKIP implementation in PPPPTK TK and PLB.

The results of the study concluded an expectation of the implementation of the Government Agency Performance Accountability System (SAKIP) and the implementation of good governance in order to strengthen bureaucratic reforms that would further improve the performance of PPPPTK TK and PLB itself so that progress and benefits would be felt for the community and Government

Based on these findings, it can be concluded that performance planning is the dominant factor affecting SAKIP implementation in PPPPTK TK and PLB. Performance planning is one of the indicators with the most significant effect in improving SAKIP implementation. The better the role of performance planning, the more SAKIP implementation will be in the PPPPTK TK and PLB.

References

[1] M. Amstrong, *Performance Management_ Key Strategies and Practical Guidelines*. 2017.
[2] Y. J. J. Assa, H. Sabijono, and S. Rondonuwu, “Analisis Sistem Dan Prosedur Penyusunan Laporan Akuntabilitas Kinerja Instansi Pemerintahan Pada Dinas Pariwisata Kota Manado,” *Going Concern J. Ris. Akunt.*, vol. 14, no. 1, pp. 194–204, 2019.
[3] M. Ateh, Yusuf, “Peran SAKIP Dalam Membangun ASN Berkinerja (Studi Kasus Provinsi Jawa Timur),” *J. Pendayagunaan Apar. Negara*, vol. VIII, 2018.
[4] J. B. & I. C. Badruzaman, “Pengaruh Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) Terhadap Penerapan Good Governance (Sensus pada 14 Dinas Daerah di Pemerintah Kabupaten Ciamis),” vol. 7, no. 1, pp. 57–70, 2012.
[5] N. G. E. K. F. D. dan H. Baert, *Influence Of Learning And Working Climate On The Retention Of Talented Employees*, Vol. 21. New York, 2016.
[6] I. Febiani, G. Irianto, and L. Purwanti, “Penerapan Sistem Akuntabilitas (Sakip),” *J. Reviu*

Akunt. dan Keuang., vol. 6, no. 1, pp. 831–848, 2017.
[7] Fred Luthans, *Organizational Behavior*, 12th ed. New York, 2014.
[8] A. K. and Fugate, *Organizational Behaviour : Key Concepts Skill and Best Practices*, 5th ed. New York: McGraw-Hill Education, 2016.
[9] J. Greenberg, *Comprehensive Stress Management 14th Edition*. New York: McGraw-Hill, 2017.
[10] Hadi Sutrisno, *Metodologi Research*. Yogyakarta: Andi, 2015.
[11] M. Haider *et al.*, "The impact of human resource practices on employee retention in the telecom sector," *Int. J. Econ. Financ. Issues*, vol. 5, no. 2, pp. 63–69, 2015.
[12] Hengky Latan, *Structural Equation Modeling. Konsep dan Aplikasi Menggunakan Program Lisrel 8.80.* Bandung: Alfabeta, 2017.
[13] I. Kebijakan, E. D. Peningkatan, K. Aparatur, P. Sahoming, J. Lumolos, and F. Pangemanan, "Implementasi Kebijakan E-SAKIP Dalam Peningkatan Kinerja Aparatur Sipil Negara Di Dinas Pengendalian Penduduk dan Keluarga Berencana Kota Manado," *J. Eksek.*, vol. 3, no. 3, pp. 1–10, 2019.
[14] B. Kossivi, M. Xu, and B. Kalgora, "Study on Determining Factors of Employee Retention," *Open J. Soc. Sci.*, vol. 04, no. 05, pp. 261–268, 2016.
[15] I. G. G. H. Marwanto *et al.*, "Pengaruh penerapan sakip terhadap kinerja dinas kesehatan kabupaten kediri dengan budaya organisasi sebagai variabel intervening," pp. 1–14.
[16] A. S. Nitisemito, *Manajemen Personalia*. Jakarta: Ghalia Indonesia, 2013.
[17] H. Oktina Hafanti , Rahman Lubis, "Pengaruh Kompensasi, Lingkungan Kerja dan Desain Tugas Terhadap Kepuasan Kerja dan Dampaknya Terhadap Retensi Karyawan Palang Merah Indonesia (PMI) Provinsi Aceh," *J. Manaj. Pascasarj. Univ. Syiah Kuala*, vol. 4, no. 1, pp. 164–173, 2015.
[18] E. A. Paoline and E. G. Lambert, "The Issue of Control in Jail: The Effects of Professionalism, Detainee Control, and Administrative Support on Job Stress, Job Satisfaction, and Organizational Commitment among Jail Staff," *Am. J. Crim. Justice*, vol. 37, no. 2, pp. 179–199, 2012.
[19] Robbins, *Perilaku Organisasi: Konsep. Kontroversi. Aplikasi*, Edisi Kede. Jakarta: PT Prenhallino, 2015.
[20] A. Rosliyati, "Pengaruh Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (Sakip) Terhadap Penerapan Good Governance," *J. Ilm. Akunt. dan Bisnis*, vol. 7, no. 1, pp. 66–79, 2012.
[21] S. Sarwar and J. Abugre, "The Influence of Rewards and Job Satisfaction on Employees in the Service Industry And Key words," *Bus. Manag. Rev.*, vol. 3, no. 2, pp. 22–32, 2013.
[22] P. A. G. SASMITA, M. F. CAHYADI, N. L. F. S. ANDRIYANI, K. N. MUTIARI, and N. P. SRIASIH, "Pengelolaan Manajemen Kinerja Pada Satuan Kerja Perangkat Dinas Dengan Menggunakan Sistem Terpadu Berbasis E-Sakip (Studi Kasus Di Dinas Pendapatan Kab. Buleleng)," *J. Ilm. Akunt. dan Humanika*, vol. 8, no. 3, pp. 242–251, 2019.
[23] S. Sedarmayanti, *Manajemen Sumber Daya Manusia. Reformasi Birokrasi dan Manajemen Pegawai Negeri Sipil*, Cetakan Ke. Bandung: PT Refikaa Aditama, 2016.
[24] S. Sedarmayanti and N. Rahadian, "Hubungan Budaya Kerja dan Lingkungan Kerja Terhadap Peningkatan Kinerja Pegawai Pada Lembaga Pendidikan Tinggi," *J. Ilmu Adm. Media Pengemb. Ilmu dan Prakt. Adm.*, vol. 15, no. 1, pp. 63–77, 2018.
[25] H. Sofyani and R. Akbar, "Hubungan Faktor Internal Institusi Dan Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (Sakip) Di Pemerintah Daerah," *J. Akunt. dan Keuang. Indones.*, vol. 10, no. 2, pp. 184–205, 2013.
[26] Stephen P. Robbins & Judge, *Organizational Behavior 15th Edition*. Amerika: earson Education. Inc, 2016.
[27] S. Supriati, Y. Ariani, and S. Sarifudin, "Implementasi Akuntabilitas Kinerja Dalam Reformasi Birokrasi Di Kementerian Keuangan Republik Indonesia," *J. Adm. Publik*, vol. 10, no. 1, 2019.
[28] Suwatno & Donni Juni Priansa, *Manajemen SDM Dalam Organisasi Publik dan Biisnis*. Bandung: Alfabeta, 2011.
[29] E. D. Tanti, S. Zauhar, S. Rochmah, J. A. Publik, F. I. Administrasi, and U. Brawijaya, "KOTA PASURUAN (Studi pada Badan Penanaman Modal dan Pelayanan Perijinan Terpadu Kota Pasuruan)," *Stud. pada badan penanaman modal dan pelayanan perijinan*

terpadu kota Pasuruan, vol. 3, no. 1, pp. 16–21, 2017.
[30] H. Yusrianti1 and R. H. Safitri2, “Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) Pada Satuan Kerja Perangkat Daerah (SKPD) di Lingkungan Pemerintah Kota Palembang,” *J. Manaj. Bisnis Sriwij.*, vol. 13, no. 4, pp. 546–548, 2015.
[31] H. Yusrianti1 *et al.*, “Organizational Behaviour : Key Concepts Skill and Best Practices,” *J. Manaj. Pascasarj. Univ. Syiah Kuala*, vol. 3, no. 1, pp. 85–87, 2017.