The Effect of Accountability, Transparency, and Public Participation on the Performance of Public Service Organizations (Empirical Study on Investment Board and Integrated Licensing Services in West Pasaman Regency)

Hendra G Putra¹, Lili Anita², Herlina Helmy³
¹ Padang State University, Padang, Indonesia, hendragputra06@gmail.com
² Padang State University, Padang, Indonesia
³ Padang State University, Padang, Indonesia

Corresponding Author: hendragputra06@gmail.com

Abstract: This study aims to examine 1) The effect of accountability on the performance of public service organizations, 2) The effect of transparency on the performance of public service organizations, and 3) The effect of public participation on the performance of public service organizations. This type of research is causative research. Data was collected by distributing questionnaires directly to the respondents concerned. The data analysis technique used is multiple regression. The research findings show: 1) Accountability has a significant positive effect on the performance of public service organizations with $t_{count} > t_{table}$, namely $6.121 > 1.6608$ (sig $0.000 < \alpha 0.05$) which means $H_1$ is accepted. 2) Transparency has a significant positive effect on the performance of public service organizations with $t_{count} > t_{table}$, namely $2.393 > 1.6608$ (sig $0.019 < \alpha 0.05$) which means $H_2$ is accepted. 3) Public participation has a significant positive effect on the performance of public service organizations with $t_{count} > t_{table}$, namely $2.436 > 1.6608$ (sig $0.017 < \alpha 0.05$) which means $H_3$ is accepted.

Keyword: Accountability, Transparency, Public Participation, Organizational Performance, Public Service.

INTRODUCTION

Local governments, as public sector organizations are required to have performance that is oriented to the interests of the community and encourage the government to always be responsive to its environment, by trying to provide the best service in a transparent and quality manner. According to Indra (2006) performance is a description of the achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission and vision of the organization. Therefore the performance of quality public service organizations will have a very important meaning in the context of implementing government
and development activities in the regions. The regional government as the party entrusted with the task of running the wheels of government, development, and community social services is obliged to convey accountability for the performance of each of its public service organizations, which will ultimately show whether the regional government through its public service organizations has succeeded in carrying out its duties properly. Prasetyantoko (2008) says that to improve performance it is necessary to apply the principles of good governance (accountability, transparency and participation).

According to Mardiasmo (2002) accountability is the obligation of the party holding the trust to provide accountability, present, report, and disclose all activities and activities that are their responsibility to the party giving the trust who has the right and authority to ask for this accountability. In the context of public services, accountability must be accountable, both to the public and to superiors/heads of government agency service units in accordance with statutory provisions. The poor performance of public services is partly due to the lack of accountability in the implementation of public services (Kepmenpan No.26/KEP/M.PAN/2/2004). This is reinforced by Loina's statement (2003) which says that accountability can improve the quality of public services. Accountability is related to the clarity of functions, implementation and accountability of the organization. Therefore, the implementation of public services must be accountable to the public.

Apart from accountability, transparency is also one of the factors that affect the performance of public service organizations. Transparency can be interpreted as the implementation of tasks and activities that guarantee access or freedom for everyone to obtain information about governance. Information about policies, the process of making and implementing them, as well as the results that have been achieved can be accessed or obtained by the community properly and openly (Mardiasmo, 2002). Therefore, all government processes, institutions and information must be accessible to interested parties, and the information available must be sufficient to be understood and monitored (Adrinal, 2007).

Loina (2003) states that transparency can improve the quality of public services. Kepmenpan No.26/KEP/M.PAN/2/2004 emphasizes that the poor performance of public services is partly due to the lack of transparency in the administration of public services. Therefore, public services must be transparent because the quality of the performance of the public service bureaucracy has broad implications in achieving people's welfare.

An equally important factor affecting the performance of public service organizations is public participation. According to Loina (2003) public participation affects the performance of public service organizations. Public participation is needed in the administration of government because it is the people who understand their needs best. Lijan (2006) says that participatory services are services that can encourage community participation in the delivery of public services by taking into account the aspirations, needs and expectations of the community. Therefore, the citizens must be stimulated and assisted in building relations with the government. So that the performance of public service organizations can be improved.

Research conducted by Rilla (2008) examined the effect of the quality of public services on the performance of the Padang City Samsat Office by using transparency and accountability as moderating variables. Found that there is a significant influence between transparency and the performance of the Padang City Samsat Office. Meanwhile, accountability has no effect on the relationship between service quality and the performance of the Padang City Samsat Office.

Research conducted by Silvia (2010) tested the effect of transparency and public accountability on regional financial performance in the Padang City government. The results show that transparency and public accountability have a significant effect on regional financial performance.
Based on previous research and the phenomena that occurred, for this reason the researcher is interested in conducting research based on the discussion above with the title Effects of Accountability, Transparency, and Public Participation on the Performance of Public Service Organizations (Empirical Studies on the Investment Board and Integrated Licensing Services in West Pasaman Regency).

**LITERATURE REVIEWS**

**Performance of Public Service Organizations**

Performance is a description of the achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission and vision of the organization. The list of what you want to achieve is contained in the formulation of an organization's strategic planning. In general, performance is an achievement achieved by an organization within a certain period (Indra, 2006).

In measuring the success/failure of an organization, all activities of the organization must be recorded and measured. This measurement is not only carried out on the input of the program, but also on the output-benefits of the program.

Performance is the result of work that can be achieved by an employee or a group of employees in an organization, according to their respective authorities and responsibilities, in an effort to achieve the goals of the organization concerned legally, not violating the law and according to norms and ethics (Prawirosentoso in Lijan, 2006).

The above formulation explains that performance is the level of success of a person or institution in carrying out its work. From the definition above, there are at least four elements, namely (1) work results achieved individually or institutionally, which means that the performance is the final result obtained individually or in groups; (2) in carrying out tasks, people or institutions are given authority and responsibility, which means that people or institutions are given rights and powers to act so that their work can be carried out properly. Even so, the person or institution must still be in control, namely being accountable for their work to the giver of said right and authority; (3) work must be carried out legally, which means that in carrying out individual or institutional tasks, of course one must follow established rules, and (4) work does not conflict with morals and ethics, meaning that in addition to following predetermined rules, of course the work must comply with generally accepted morals and ethics (Lijan, 2006).

In achieving organizational goals that have been set, leaders carry out their duties assisted by other leaders along with their employees. The success of the leader in carrying out his duties will be influenced by the contribution of other parties. That is, the performance of the leadership will be influenced by the performance of the employees, if the performance of the employees is good it will affect the performance of the leadership and subsequently the performance of the organization, to find out the need for measurement. Technology development is the key to controlling the capacity of public service performance (Indra, 2006).

Kepmenpan No.63/KEP/MI.PAN/7/2003 defines public services that "public services are all service activities carried out by public service providers as an effort to fulfill the needs of service recipients and the implementation of statutory provisions."

In the Big Indonesian Dictionary, service is explained as a thing, method, or result of serving. While serving is serving (people) with food and drink; provide for people's needs; said yes; accept; use (Badudu in Lijan, 2006).

Thus, public service is the fulfillment of the desires and needs of society by state administrators. The state was founded by the public (society) of course with the aim of improving people's welfare. In essence, the state, in this case the government (bureaucrats) must be able to meet the needs of the community. Needs in this case are not individual needs
but various needs that are actually expected by the community, for example the need for health, education, and others (Lijan, 2006).

**Accountability**

Accountability is the clarity of functions, implementation and accountability of the organization so that company management is carried out effectively (Sedarmayanti, 2004). There is an obligation for government officials to act as the person in charge and responsible for all actions and policies that have been determined. Accountability in public service is a service that can be accounted for in accordance with statutory provisions (Lijan, 2006).

According to Bintoro Tjokroamidjojo in Lijan (2006) that accountability is the obligation to provide accountability and the actions of the leadership of an organization to the public who have the right to hold accountable. If it is wrong, the government can be sued by the people as the recipient of public services.

The principle of public accountability is a measure that shows how much the level of conformity of service delivery is with the size of external values or norms owned by direct users who have an interest in the service (Loina, 2003).

In the regional regulations, accountability for public services basically contains basic rules concerning the obligation of government administrators to convey to the public about the commitment to the level of community service and to be accountable to the community regarding whether the services provided are appropriate or not. Parties with an interest in public service accountability are:

1. The public and service consumers are attracted to the profitable service delivery and responsible for them.
2. The leader and supervisor of the service, which is an interested party to the service.
3. Service providers themselves whose goals and desires are often different from those of the two previous parties.

To enable the implementation of the said obligations, it is necessary to have rules regarding the mechanism for implementing the obligations, a mechanism for public objections in the event of a violation of the rules, and sanctions so that the rules are considered. The fundamental element of setting public service accountability is the need for recognition of people's rights which so far have tended to be ignored.

Community rights related to public service accountability are:

1. The right to provide input
2. Right to be informed
3. Right to complain
4. The right to assess the performance of public services

In the context of public services, accountability must be accountable, both to the public and to superiors/heads of government agency service units in accordance with statutory provisions.

**Transparency**

Transparency is a principle that guarantees access or freedom for everyone to obtain information about governance, namely information about policies, the process of making and implementing them, and the results achieved. Transparency, namely the existence of an open policy for supervision. While what is meant by information is information about every aspect of government policy that can be reached by the public. Information disclosure is expected to result in healthy, tolerant political competition, and policies are made based on public preferences (Loina, 2003).

Transparency is a principle that guarantees access or freedom for everyone to obtain information about governance, namely information about policies, the process of making and implementing them, and the results achieved. Transparency can be known by interested
parties regarding government policies and business entity organizations. This principle of transparency has 2 aspects, namely (1) public communication by the government, and (2) the public's right to access information (Bintoro in Lijan, 2006).

One of the important principles that influence whether or not the performance of public services is transparency in public services. Transparency means government openness in providing information related to public resource management activities to parties who need information (Mar diasmo, 2002).

**Public Participation**

Participation is the principle that everyone has the right to be involved in decision-making in every governmental activity (Loina, 2003). Involvement in decision making can be done directly or indirectly.

Participatory services, namely services that encourage community participation in the implementation of public services by taking into account the inspirational needs and expectations of the community (Lijan, 2006).

Adrinal (2007) community participation can be shown that all people have a voice in decision-making either directly or through legitimate representative institutions that represent their interests. This comprehensive participation is built on the basis of freedom of association, expression, and the capacity to participate constructively.

Mardiasmo (2002) states that participation is built on freedom of association and speech. According to UNDP in Sedarmayanti (2004), every person or citizen of society, both men and women have equal voting rights in the decision-making process, both directly and through representative institutions, in accordance with their respective interests and aspirations.

In the principle of participation, society must have broad opportunities to participate in producing public goods and services (public goods and services) through a process of partnership and togetherness (Sedarmayanti, 2004).

**METHODS**

This research is a causative research. Causative research is useful for analyzing the effect of a variable on other variables (Sugiyono, 2004). This research explains and describes and shows the effect of accountability, transparency, and public participation as independent variables on the performance of public service organizations as the dependent variable.

Data for this study were collected by distributing questionnaires to service users at the Integrated Investment and Licensing Services Board of West Pasaman Regency. Questionnaire were given directly to the addresses of respondents who had been registered with the West Pasaman Integrated Investment and Licensing Services Agency, some of the questionnaires were also given to respondents who were present at the time of the study. The questionnaire was taken directly from the respondent a maximum of two days after the questionnaire was given.

**RESULTS AND DISCUSSION**

The Effect of Public Accountability on the Performance of Public Service Organizations.

The results of this study indicate that accountability has a significant positive effect on the performance of public service organizations with a value of t = 6.121 and a significance value of 0.000 < α = 0.05. It can be concluded that the higher the transparency, the performance of public service organizations will also increase.

This statement is also in line with Prasetyantoko (2008) which states that to improve performance, namely through the application of the principles of good governance, where one of the elements of good governance is accountability. Kepmenpan
No.26/KEP/M.PAN/2/2004 states that the poor performance of public services is partly due to the lack of accountability in public service delivery. Loina (2003) also stated that accountability can improve the quality of public services.

Accountability is an obligation for government officials to act as the person in charge and responsible for all actions and policies that have been determined. Accountability can be measured by how much the level of suitability of service delivery is measured by external values or norms owned by stakeholders who have an interest in the service. In the context of public services, accountability must be accountable, both to the public and to superiors/heads of government agency service units in accordance with statutory provisions.

The results of this study support the results of research conducted by Silvia (2010), in which this research examines the effect of accountability on the regional financial performance of Padang City. The results of his research show that accountability has proven to have a positive and significant effect on regional financial performance in the city of Padang.

The results of research from Rilla (2008) examined the effect of the quality of public services on the performance of the Padang City Samsat Office by using transparency and accountability as moderating variables. The research respondents are service users or taxpayers. However, the results show that accountability has no effect on the relationship between service quality and the performance of the Padang City Samsat Office.

Based on the accountability variable frequency distribution data, it can be seen that the respondent’s achievement level is 78%. This shows that the TCR value is in the good category. Even though it is categorized as good, accountability must still be improved, concerning the clarity of functions, implementation and accountability.

The results of the study showed that the TCR value was in the good category, contrary to the phenomenon that occurred in 2013. This shows an increase in the implementation of accountability at the West Pasaman District Service and Licensing Office in 2014.

Good accountability can improve the performance of public service organizations. Government agencies are required to provide public services that are oriented to the interests of the community and the implementation of public services must be accountable, both to the public and to superiors/heads of government agency service units in accordance with statutory regulations.

For this reason, by implementing accountability in public services, it will improve the government’s performance as a public service provider. In the regional regulations, accountability for public services basically contains basic rules regarding the obligation of government administrators to convey to the community about the commitment to the level of community service and to be accountable to the community about whether the services provided are appropriate or not. If an area implements accountability well, then the performance of public service organizations will also be better.

The Effect of Transparency on the Performance of Public Service Organizations.

The results of this study indicate that transparency has a significant positive effect on the performance of public service organizations with a value of $t = 2.393$ and a significance value of $0.019 < \alpha = 0.05$. It can be concluded that the higher the transparency, the performance of public service organizations will also increase.

This is in accordance with the theory stated by Prasetyantoko (2008) that to improve performance it is necessary to apply the principles of good governance. Where transparency is one of the elements of good governance. Kepmenpan No.26/KEP/M.PAN/2/2004 also states that the poor performance of public services is partly due to the lack of transparency in the implementation of public services. Loina (2003) also stated that transparency can improve the quality of public services.
Transparency can be interpreted as the implementation of tasks and activities that guarantee access or freedom for everyone to obtain information about governance. Information about policies, the process of making and implementing them, as well as the results that have been achieved can be accessed or obtained by the community properly and openly. Transparency can be measured on the basis of the free flow of information in these government agencies. All governance processes, institutions and information must be accessible to interested parties, and the information available must be sufficient to be understood and monitored.

Local government as the manager of public funds must be able to provide the necessary information accurately, relevant, timely and reliable. The government, both central and regional, must be able to become the subject of providing information in order to fulfill public rights, namely the right to know (right to be informed) and the right to have their aspirations heard (right to be heard and to be listened to).

From the research results obtained on the frequency distribution data for the transparency variable. Where the respondent's achievement level for the transparency variable is 77.18%. This shows that the TCR value is in the good category. The lowest TCR is 74.40% with a statement about service locations that are easy to reach by service users.

The results of the study showing TCR values in the good category are in contrast to the phenomena that occurred in 2013. This shows an increase in the application of transparency at the Investment Office and Integrated Licensing Services of West Pasaman Regency in 2014.

Good transparency will be able to improve the performance of public services. The openness of the government on various aspects of public services will ultimately make the government accountable to all stakeholders who have an interest in processes and activities in the public sector.

If this transparency is implemented, there will certainly not be public suspicion of public service providers. If the community is dissatisfied with this, then the performance of the public service organization will be considered bad in the eyes of the public. This means that the government agency has not succeeded in achieving its goals. For this reason, with the implementation of transparency in public services, it will improve the performance of the government as a provider of public services. If a region properly implements transparency, the performance of public service organizations will also improve.

The Effect of Public Participation on the Performance of Public Service Organizations.

The results of this study indicate that public participation affect the performance of public service organizations with a value of t = 2.436 and a significance value of 0.017 > α = 0.05. It can be concluded that the higher the transparency, the performance of public service organizations will also increase.

This is in accordance with the theory stated by Prasetyantoko (2008) that to improve performance it is necessary to apply the principles of good governance. Where participation is one of the elements of good governance. Loina (2003) also stated that public participation can improve the quality of public services.

From the research results obtained on the frequency distribution data for public participation variables. Where the respondent's achievement level for the public participation variable is 79.50%, this shows that the TCR value is in the good category. Even though it is categorized as good, public participation has not been fully implemented. Where the involvement of the community in expressing opinions in making public administration decisions is not fully implemented.

The results of the study showing the TCR value in the good category is in contrast to the phenomenon that occurred in 2013. This shows an increase in public participation in the Investment Office and Integrated Licensing Services of West Pasaman Regency in 2014.
However, public participation must continue to be increased to improve performance government agencies.

Good participation can improve the performance of public service organizations. Participation can not only be seen through community involvement in elections. There are still many informal behavior patterns that can be used as a benchmark in assessing the level of participation in a society. Forms of mass behavior such as protests, pamphlets, or strikes actually also include participation. The act of protest may be an overflow of the aspirations of the people who previously existed. However, there are still many people who do not realize that community participation in public services is very important to improve the performance of these public service organizations. If there are no residents who complain and express their opinions directly to agency forums or the mass media, of course these agencies will not realize what the community really needs. If there is a gap between expectations and reality, then the performance of public service organizations can be assessed as poor by the public.

For this reason, with community participation in public services, it will improve the government's performance as a public service provider. If an area implements public participation well, then the performance of public service organizations will also be better.

CONCLUSION

The conclusions that can be drawn from research on "The Influence of Accountability, Transparency, and Public Participation on the Performance of Public Service Organizations" are as follows:

1. Accountability has a significant positive effect on the performance of public service organizations. This shows that the greater the accountability, the higher the level of performance of public service organizations.
2. Transparency has a significant positive effect on the performance of public service organizations. This shows that the greater the transparency, the higher the performance level of public service organizations.
3. Public participation has a significant positive influence on the performance of public service organizations. This shows that the greater public participation, the higher the level of performance of public service organizations.

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