The Influence of Internal Organization Factors on Implementation of Central Government Performance Measurement Systems in Indonesia

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Abstract:- The purpose of this study is to examine the relationship between information usage, external influences, organizational culture, and clarity of objectives towards the implementation of performance measurement systems (PMS) at the central government in Indonesia. The research sample are employees who are directly involved in measuring the performance of government. the results showed that only the goal clarity variable has a positive effect on the performance measurement system.

Keywords:- *Factors (Information Utilization, External Influences, Organizational Culture, Clarity of Objectives Performance Measurement Systems (PMS).*

I. INTRODUCTION

Today the government can no longer performs activities without transparent accountability to the community. Changes in the implementation of development towards the creation of good governance (Good Corporate Governance) to improve government accountability, is the goal of every government agency in Indonesia (Nugraeni, 2017). Over time, performance measurement in government agencies has changed orientation, namely performance measurement that is input-oriented (more specifically budget) shifted to results-oriented performance measurement (Asmoko, 2014). In order to support the implementation of this performance measurement system, the government created a system of performance measurement with the name of the Government Institution Performance Accountability System (SAKIP). SAKIP is a performance accountability system for government agencies where this system is an integration of a planning, budgeting and performance reporting system that is in line with the implementation of a financial accountability system (Pasinringi, 2010). The purpose of SAKIP itself is to encourage the creation of performance accountability of government agencies as one of the prerequisites for creating a good and trusted government.

SAKIP is very important because it has been proven to contribute enormously in efforts to improve the quality of performance of government agencies (Akbar, 2013), furthermore Spekle and Verbeeten (2009) explained that the performance measurement system is the main key in creating effective, efficient and accountable public sector management, however, the process of SAKIP implementation has many obstacles in order to realize the accountability of government performance. Silalaho and Halim (2005) and Akbar (2012) found that the ability of performance measurement systems to realize the transparency and accountability of government performance is still disputed, this is alleged because the implementation and development of SAKIP is still limited to coercion over current regulations, Pabeno et al (2016) also explained also that the goals and objectives of the organization do not affect the performance measurement system. Quoting from the website of the Ministry of Empowerment of State Apparatus and Bureaucratic Reform from the results of the SAKIP evaluation in 2018 indicates that there are still very few government agencies, both central and regional, that have been scored AA.

Category		Ministry/agency				Provincial Government				district			
category	Range	2015	2016	2017	2018	2015	2016	2017	2018	2015	2016	2017	2018
AA	90-100	0	0	0	**0**	0	0	0	**1**	0	0	0	**0**
A	80-90	4	4	6	**5**	2	3	4	**4**	1	2	2	**9**
BB	70-80	21	27	26	**31**	7	7	6	**6**	7	10	30	**40**
B	60-70	36	37	40	**42**	8	12	19	**18**	31	57	139	**185**
CC	50-60	16	11	7	**3**	13	10	5	**5**	172	199	174	**162**
C	30-50	0	3	3	**2**	3	2	0	**0**	239	193	135	**97**
D	0-30	0	0	0	**0**	0	0	0	**0**	14	14	3	**5**

Table 1:- Evaluation results of SAKIP for Periods 2015-2018

The Deputy for Bureaucratic Reform, Accountability and Supervision of the Ministry of Education and Bureaucratic Reform, said that the main problem in achieving SAKIP is in terms of setting goals that are not results-oriented, outcome measures are not obvious, Programs / Activities set are not related to targets, details of activities do not match the purpose of the activity.

According to Nurkhamid (2008), in the implementation of the performance evaluation of local government administration, there are still problems caused by the ability of the performance measurement system to improve the performance and accountability of government agencies, these problems can arise at the stage of developing the performance measurement system or at the stage of using the results of the implementation performance measurement systems (Akbar et al, 2010; Sihaloho and Halim, 2005), besides the implementation of performance measurement is influenced by political factors and organizational culture (Silaloho and Halim, 2005)

This study is a development of previous studies, aiming to provide empirical evidence about the factors that influence the usage of performance measurement systems for operational and exploratory purposes by referring to the framework of thinking in research conducted by Spekle & Verbeeten (2009) and indicators of factors internal factors, namely the worth of information (Julnes and Holzer, 2001; Sihaloho; halim, 2005;), external pressure Spekle & Verbeeten (2009); Akbar (2010) and Primastiwi (2016), organizational culture (akbar, 2013) and clarity of objectives (Akbar pabeno et al, 2016) this study also focuses on central government agencies, as stated by Robbins (2003) that there are differences in organizational culture between the central and regional governments including organizational patterns, work rhythm, workload, financial capacity, and also research development from Asmoko (2014) concerning the performance measurement system of the Central Government in Indonesia.

II. THEORETICAL FRAMEWORK

A. Performance Measurement System (PMS)
To measure performances, several performance measures could be used. Some performance measures which include; work quantity, work quality, competency, assertiveness, decision- making, work planning and organizational setting. There are three simple criteria for measuring performance, first; work quantity, i.e. the amount that must be done, secondly, the work quality, i.e. the quality produced, and thirdly, the time accuracy, that is, its suitability to the stipulated time.

B. PMS for Exploratory Use
According to Spekle and Verbeeten (2009) systems used for exploration purposes involves experimentation, learning, open-mind, and motivation to engage in an organizational debate regarding the scale of priorities and future development.

C. PMS for Operational Use
According to Spekle and Verbeeten (2009) systems used for exploration purposes involves experimentation, learning, open-mind, and motivation to engage in an organizational debate regarding the scale of priorities and future development.

D. Information Utilization
Information is a factor that influences the intention of the leadership of the organization to be able to improve the technical ability of program implementers or activities through the learning process (Julnes and Holzer, 2001; Sihaloho and Halim, 2005), this is in line with normative isomorphism which relies on formal education to enhance the quality of human resources (DiMaggio & Powell, 1983). According to The Urban Institute (2002); Cavalluzzo & Ittner (2004) and Akbar et., All (2010) training in performance measurement techniques (organizational factors) has a positive influence on the development and the implementation of performance measurement systems. The following hypotheses proposed, including:

H_{1a} : the implementation of performance measurement systems for operational purposes positively related to information utilization

H_{1b} : the implementation of performance measurement systems for explorative purposes positively related to information utilization

E. External pressure
The pressure for public accountability requires local governments to not only do vertical reporting, namely reporting to the central government, but also to do horizontal reporting, namely reporting on the performance of local governments to the DPRD (Regional House of People's Representatives) and the community-wide (Mardiasmo, 2000) Cavalluzzo & Ittner (2004) research and Akbar et al. (2010) support institutional theory that claims systems that are applied to fulfill external needs tend to influence internal behavior rather than those implemented for organizational needs. Then they also argue that organizational legitimacy is increased because it is related to external expectations about the proper management control system to appear modern, rational, and efficient for external observers, but it tends to separate their internal activities from symbolic systems that are externally focused.

Scott (1987) states that in institutional environments such as government organizations, where endurance depends primarily on the support of external constituents. As a result, subordinate organizations will implement the necessary practices, but changes will tend to be ordinary and weak related to employee actions, so that the power of coercive isomorphism is clearly seen in the decision to use the system (Akbar et al., 2010). According to Sihaloho & Halim (2005) and Julnes & Holzer (2001) found that the influence of external groups is not significant in adopting and implementing a performance measurement, but the opposite result was found by Speklé & Verbeeten (2009);

Akbar et al. (2010). More specifically according to Speklé & Verbeeten (2009) these demands encourage the usage/implementation of systems for operational and exploration purposes, except for incentive-oriented usage. Then based on some of the results of the study, the proposed hypothesis includes:

H_{2a} : the implementation of performance measurement systems for operational purposes positively related to external pressure

H_{2b} : the implementation of performance measurement systems for explorative purposes positively related to external pressure

F. Organizational behavior

Organizational behavior is a shared meaning believed by members that distinguishes the organization from other organizations (Mulyani, 2017). Organizational beharvior is useful to provide identity for members of the organization, encourage collective commitment, increase the stability of social systems and reshape behavior by helping members emphatizing the conditions in the surrounding environment (Kreiner and Kinicki, 2001).Sihaloho and Halim (2005) have proven that organizational behavior influences the development and implementation of performance measurement systems. So the proposed hypothesis includes:

H_{3a} : the implementation of performance measurement systems for operational purposes is positively related to organizational behavior

H_{3b} : the implementation of performance measurement systems for explorative purposes is positively related to organizational behaviour

G. Clarity of Purpose

Chun and Rainey (2010), if visions and missions are difficult to understand and ambiguous in communicating, the government's performance will be reduced, the more obvious goals and objectives, the more real the vision and mission of public organizations are, so that it will not only has an impact on organizational performance, but also can develop and adopt a measure of government performance. Instead, if the goals and objectives of the organization are still vague or ambiguous then organizational performance

will decrease. Thus, Chun and Rainey (2010) prove that the ambiguity of evaluative goals and ambiguity of directive goals has a significantly negative effect on four performance indicators (managerial effectiveness, customer service orientation, productivity and quality of work) so that the following hypotheses can be drawn:

H_{4a} : the implementation of performance measurement systems for operational purposes is positively related to the clarity of objectives

H_{4b} : the use of performance measurement systems for exploratory purposes is positively related to the clarity of objectives
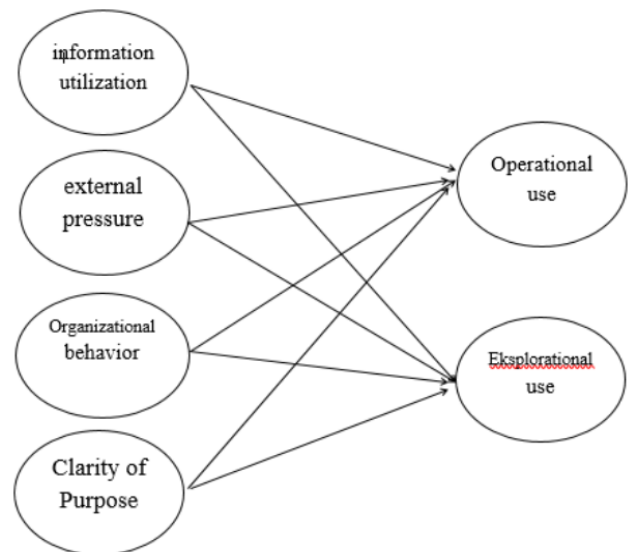

Fig 1

III. RESEARCH METHOD

This study uses an explanatory research approach that is useful for analyzing how a variable affects other variables through hypothesis testing (Cooper and Schindler 2006). This study uses research survey techniques by using a questionnaire to obtain data from respondents. The questionnaire was developed based on previous similar studies.

A. Operational Definition

Variable	Definition	indicator	measurement scale
information utilization	Information is a factor that influences the intention of the leadership of the organization to be able to improve the program implementation techniques or activities through the learning process (Julnes and Holzer, 2001; Sihaloho and Halim, 2005)	- The volume of information delivery - Clarity of information	interval scale
External pressure	The pressure for public accountability acquires local governments to not only report vertically, namely reporting to the central government, but also to report horizontally, namely reporting on the performance of local governments to the Regional House of People's Representatives and the community-wide (Mardiasmo, 2000)	- Organizational attractiveness - Public expectations	interval scale
Organizational behavior	Organizational culture is a shared meaning shared by members that distinguishes the organization from other organizations (Mulyani, 2017).	- Role in the organization - integrity - Mutual cooperation	interval scale
Clarity of Purpose	Chun and Rainey (2010), if visions and missions are difficult to understand and ambiguous in communicating, the government's performance will be reduced, the more obvious the goals and objectives, the more real the vision and mission of public organizations are, so that it will not only has an impact on organizational performance, but also can develop and adopt a measure of government performance.	- understanding of vision, mission - alignment of objectives with targets / realization	interval scale
Operational use	According to Spekle and Verbeeten (2009) systems used for operational purposes involves planning, monitoring, and reporting	- target measurement - performance priorities - performance accountability	interval scale
Eksploration use	According to Spekle and Verbeeten (2009) systems used for exploration purposes involves experimentation, learning, open-mind, and motivation to engage in an organizational debate regarding the scale of priorities and future development.	- performance evaluation - innovation - reward	interval scale

Table 2:- Operasional Definition

B. Sampling

This study uses a sample in the Directorate General of Legislation, the Ministry of Law and Human Rights, with criteria as structural officers (Echelon II / III / IV) and Legal Drafter Officers. These criteria are used to ensure directly that the respondents are officials involved in the process of performance accountability. This study uses many independent variables (complex), then the Structural Ewuation Modeling (SEM) technique with variant-based that could simultaneously conduct measurement model evaluation as well as structural model evaluation (Hartono, 2009).

➤ *Validity and Instrument Reliability*

• *Information Utilization*

Item no.	R-arithmetic interval (5%)	R-Table	verification	Cronbach's Alpha
1.	0.827	0,194	Valid	
2.	0.813	0,194	Valid	0,922
3.	0.813	0,194	Valid	
4.	0.825	0,194	Valid	

Table 3:- Validity and Reliability for information utilization instrument

In table 3, the validity and Reliability test of information utilization, there are 4 questions, all of the items are valid, the reliability results of the information utilization variable cronbach's alpha score 0.922

- *External Pressure*

Item no.	R-arithmetic interval (5%)	R-Table	verification	Cronbach's Alpha
1.	0.633	0,194	Valid	0.773
2.	0.418	0,194	Valid	
3.	0.673	0,194	Valid	
4.	0.602	0,194	Valid	

Table 4:- Validity and Reliability for external pressure instrument

In table 4, the validity and reliability test of information utilization contained 4 questions, all items were declared valid, the reliability results of the external pressure variable cronbach's alpha value of 0.773.

- *Organizational Behavior*

Item no.	R-arithmetic interval (5%)	R-Table	verification	Cronbach's Alpha
1.	0.653	0.194	Valid	0.842
2.	0.530	0.194	Valid	
3.	0.663	0.194	Valid	
4.	0.589	0.194	Valid	
5.	0.622	0.194	Valid	
6.	0.664	0.194	Valid	

Table 5:- Validity and the Reliability for organizational behavior

In table 5, the validity and reliability test of organizational behavior consists of 6 questions, all items are valid, the reliability result of organizational behavior variable cronbach's alpha value 0.842.

- *Clarity of Purpose*

Item no.	R-arithmetic interval (5%)	R-Table	verification	Cronbach's Alpha
1.	0.309	0.194	Valid	0.668
2.	0,423	0.194	Valid	
3.	0.497	0.194	Valid	
4.	0.398	0.194	Valid	
5.	0.487	0.194	Valid	

Table 6:- Validity and Reliability for clarity of purpose

In table 6, the validity and reliability test for clarity of purpose consists of 6 questions, all items are valid, the reliability result of the clarity of purpose cronbach's alpha value 0.668

- *Operational Use*

Item no.	R-arithmetic interval (5%)	R-Table	verification	Cronbach's Alpha
1.	0.533	0.194	Valid	0.844
2.	0.664	0.194	Valid	
3.	0.742	0.194	Valid	
4.	0.676	0.194	Valid	
5.	0.633	0.194	Valid	

Table 7:- Validity and Reliability for Operational Use

In table 7, the validity and reliability test of information utilization there are 5 questions, all items are valid, the reliability result of Operational Use cronbach's alpha score 0,844.

- *Explorative Use*

Item no.	R-arithmetic interval (5%)	R-Table	verification	Cronbach's Alpha
1.	0.794	0.194	Valid	0.943
2.	0.898	0.194	Valid	
3.	0.878	0.194	Valid	
4.	0.887	0.194	Valid	

Table 8:- Validity and Reliability for Explorative Use

In table 8, the validity and reliability test of explorative Usage consists of 4 questions, all items are valid, the reliability result of the explorative use Usage cronbach's alpha score 0,943

C. Methods
The method that will be used in data analysis in this study is the structural equation model or the so-called Structural Equation Modeling (SEM).

D. Normality Test
Almost all of the indicators show normal distribution because the score is below 2.58, except for the P3 indicator which has cr -2.594 and N1 which has cr -2.775 for multivariate normality testing, multivariation score in the table show the number 1.067 <2.58, multivariate is normally distributed.

E. Outlier Test

The criteria used are based on the score of chi-squares at the degree of freedom 28, namely the number of indicator variables at the significance level of p <0.001. Mahalanobis distance value $\chi 2$ (28, 0.001) = 55.5, Since all mahalanobis distance scores are below 55.5, it could be concluded that there are no outliers in the research data

F. Multicollinearity Test

AMOS output results provide the determinant score of the sample covariance matrix = 0,000. the score of zero could be concluded that there are problems of multicollinnity and singularity in the analysis data

G. Goodness of fit test

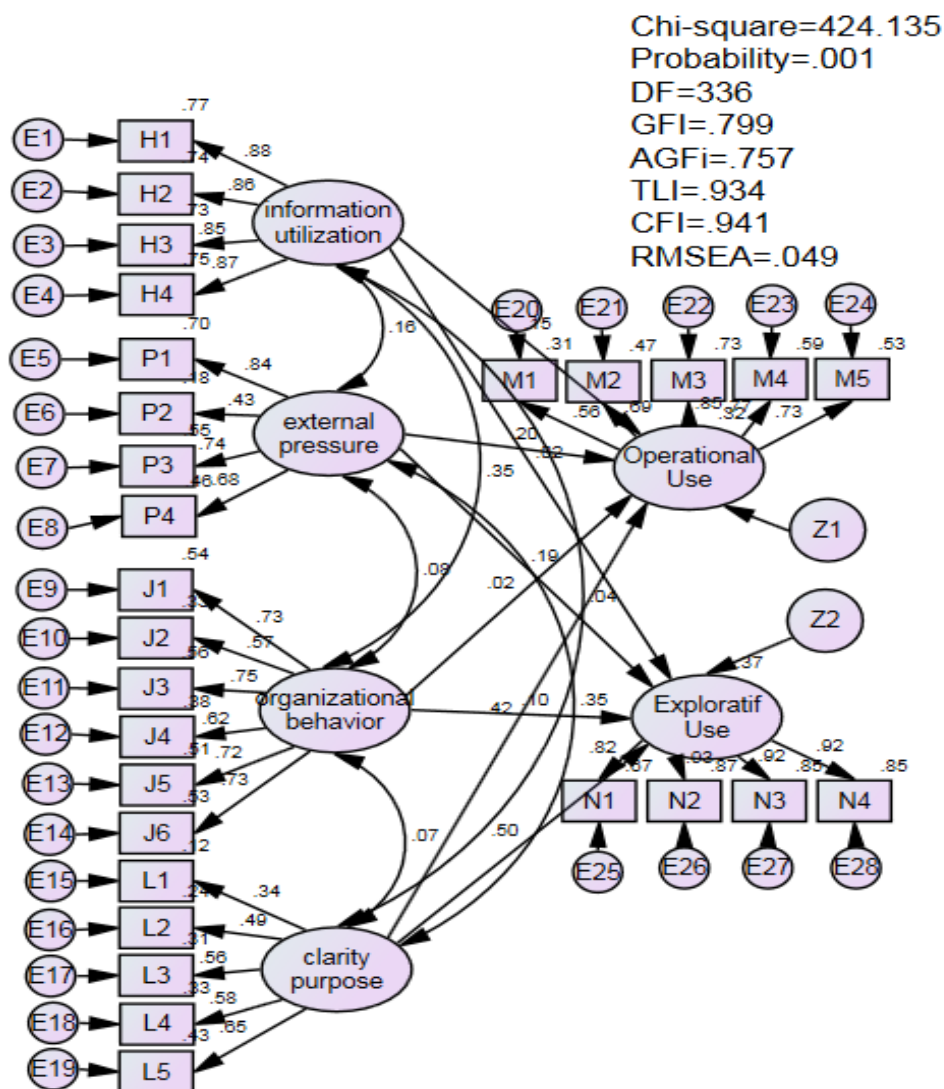| No	Goodness of Fit Index	Cutt-off Value	Results	evaluation
1.	X^2 – Chi Square	-	424.135	Fit
2.	Significance Probability	$\geq 0,05$	0.001	Unfit
3.	RMSEA	$\leq 0,08$	0.049	Fit
4.	GFI	≥ 0.90	0.799	Fit
5.	AGFI	≥ 0.90	0.757	Fit
6.	CMIN/DF	≤ 2.00	1,626	Fit
7.	TLI	≥ 0.95	0.672	Fit
8.	CFI	≥ 0.95	0.934	Fit

Table 9:- Goodness of Fit Test

Fig 2:- Exogenous Variable Confirmatory Test wih CFA

IV. DISCUSSION

➤ *Parameter Estimation calculation results*

The following is a table for estimating the parameters of the research results. Hypothesis testing is accepted if the critical ratio is more than 2.58 at a significance level of 0.01 or more than 1.96 for a significance of 0.05

Variable construct			Estimate	SE	CR	P	label
Operasional use	<---	information utilization	0.101	0.072	1.406	0.160	Par_1
Eksploratif use	<---	information utilization	0.019	0.101	0,191	0.848	Par_2
Operasional use	<---	External pressure	0.188	0.114	1.652	0.099	Par_3
Eksploratif use	<---	External pressure	0.277	0.176	1.578	0.115	Par_4
Operasional use	<---	Organizational Behaviour	0.014	0.084	0.166	0.868	Par_5
Eksploratif use	<---	Organizational Behaviour	0.118	0.122	0.968	0.333	Par_6
Operasional use	<---	Clarity of purpose	3.361	0.126	2.863	0.004	Par_7
Eksploratif use	<---	Clarity of purpose	0.655	0.187	3.509	***	Par_8

Table 10: - Parameter Estimation Calculation Results

CR values that do not fulfill the requirements (<2.58) at the 0.01 significance level occur in the relationship between the use of information, external pressure and organizational culture for the use of operational performance measurement systems and explorative objectives, while the use of operational and explorative purpose performance measurement systems has a causal relationship with organizational goals because it has a critical ratio value> 2.58 at the level of significance (p = 0.01).

➤ *The effect of information utilization on the use of performance measurement systems for operational use*

Variable construct			Estimate	SE	CR	P	label
Operational use	<---	information utilization	0.101	0.072	1.406	0.160	Par_1

Table 11: - Effect of information utilization on the use of performance measurement systems for operational use Parameter Estimation Calculation Results

Hypothesis Assumptions
H_{1a} : the implementation of performance measurement systems for operational purposes positively related to information utilization

The results showed a C.R value of 1.406 <2.58 and p-value = 0.559> 0.05, so it was concluded that the utilization of information was not used in the performance measurement system for operational purposes

➤ *The effect of information utilization on the use of performance measurement systems for exploratory use*

Variable construct			Estimate	SE	CR	P	label
Eksploratif use	<---	information utilization	0.188	0.114	1.652	0.099	Par_2

Table 12: - The effect of information utilization on the use of performance measurement systems for exploratory use Parameter Estimation Calculation Results

Hypothesis Assumptions
H_{1b} : the implementation of performance measurement systems for explorative purposes positively related to information utilization

The results showed a C.R value of 1,652 <2.58 and p-value = 0.264> 0.05, so it was concluded that the utilization of information was not used in the performance measurement system for explorative purposes

➤ *The effect of external pressure on the use of performance measurement systems for operational use*

Variable construct			Estimate	SE	CR	P	label
Operational use	<---	External pressure	0.004	0.116	0.032	0.975	Par_3

Table 13:- Effect of external pressure on the use of performance measurement systems for operational use Parameter Estimation Calculation Results

Hypothesis Assumptions
H$_{2a}$: the implementation of performance measurement systems for operational purposes positively related to external pressure

The results showed a C.R value of 0.032 <2.58 and p-value = 0.975> 0.05, so it was concluded that external pressure was not used in the performance measurement system for operational purposes

➤ *The Effect of external pressure on the use of performance measurement systems for exploratory use*

Variable construct			Estimate	SE	CR	P	label
Eksploratif use	<---	External pressure	0.277	0.176	1.578	0.115	Par_4

Table 14:- Effect of external pressure on the use of performance measurement systems for exploratory use Parameter Estimation Calculation Results

Hypothesis Assumptions
H$_{2b}$: the implementation of performance measurement systems for explorative purposes positively related to external pressure

The results showed a C.R value of 1.578 <2.58 and p-value = 0.272> 0.05, so it was concluded that external pressure was not used in the performance measurement system for operational purposes

➤ *The influence of organizational culture on the use of performance measurement systems for operational use*

variable construct			Estimate	SE	CR	P	label
Operational use	<---	Organizational Behaviour	0.014	0.084	0.166	0.868	Par_5

Table 15: - influence of organizational culture on the use of performance measurement systems for operational use Parameter Estimation Calculation Results

Hypothesis Assumptions
H$_{3a}$: the implementation of performance measurement systems for operational purposes is positively related to organizational behavior

The results showed a C.R value of 0.166 <2.58 and p-value = 0.880> 0.05, so it was concluded that organizational culture had no effect in measuring performance measurement systems for operational purposes

➤ *The influence of organizational culture on the use of performance measurement systems for exploratory use*

Variable construct			Estimate	SE	CR	P	label
Eksploratif use	<---	Organizational Behaviour	0.118	0.122	0.968	0.333	Par_6

Table 16: - influence of organizational culture on the use of performance measurement systems for exploratory use Parameter Estimation Calculation Results

Hypothesis Assumptions
H$_{3b}$: the implementation of performance measurement systems for explorative purposes is positively related to organizational behaviour

The results showed a C.R value of 0.968 <2.58 and p-value = 0.510> 0.05, so it was concluded that organizational culture had no effect in measuring the performance measurement system for explorative purposes

➢ *The effect of clarity of purpose on the use of performance measurement systems for operational use*

Variable construct			Estimate	SE	CR	P	label
Operational use	<---	Clarity of purpose	3.361	0.126	2.863	0.004	Par_7

Table 17:- effect of clarity of purpose on the use of performance measurement systems for operational use Parameter Estimation Calculation Results

Hypothesis Assumptions
H$_{4a}$: the implementation of performance measurement systems for operational purposes is positively related to the clarity of objectives

The results showed a C.R value of 2.863> 2.58 and p-value = 0.001 <0.05, so it was concluded that the clarity of objectives influences the measurement of performance measurement systems for operational purposes

➢ *The effect of clarity of purpose on the use of performance measurement systems for exploratory use*

Variable construct			Estimate	SE	CR	P	label
Eksploratif use	<---	Clarity of purpose	0.655	0.187	3.509	***	Par_8

Table 18:- effect of clarity of purpose on the use of performance measurement systems for exploratory use Parameter Estimation Calculation Results

Hypothesis Assumptions
H$_{4b}$: the implementation of performance measurement systems for exploratory purposes is positively related to the clarity of objectives

The results showed a C.R value of 3.509> 2.58 and p-value = 0.001 <0.05, so it was concluded that the clarity of objectives influences the measurement of performance measurement systems for explorative purposes

V. CONCLUSIONS AND RECOMMENDATIONS

A. Conclusion
➢ The usage of information has no/ does not have positive effect on the performance measurement system, it supports research conducted by Akbar (2012) and Pabeno (2016). That is because the available information is not enough as a basis for measuring performance. Information usage is not used in the performance measurement system. Because according to respondents, the available information is very limited so it cannot could not be used as a basis for performance measurement
➢ external pressure does not have a positive effect on the performance measurement system supporting research conducted by Spekle and Verbeeten (2009) and Primastiwi (2016), this indicates that external intervention is not strong enough to alter the goals of the organization. External pressure does not affect the performance measurement system. Because according to respondents, the achievement of performance is not affected by the intervention from outside parties
➢ organizational culture factors do not have a positive effect on the performance measurement system, the results of the study are different from the research conducted by Akbar (2013), organizational culture does not necessarily have has implications for the performance measurement system, because organizational culture is more targeted towards each

individual employee. organizational culture does not affect the performance measurement system, it determines that individual employee performance does not automatically affect the performance of the agency as a whole
➢ The clarity of objectives has a positive effect on performance measurement systems in line with research conducted by Akbar (2012) and Akbar (2013). Clarity of purpose is the basis for organizations to implement performance measurement systems. clarity of objectives influences the performance measurement system, it shows determines that clear vision will facilitate the organization in planning, monitoring and evaluating

B. Limitation
Possible limitations that can affect the results of this study include:
➢ Data used in this study were generated from questionnaires based on respondents' perceptions. This could cause problems if the respondent's perception is different from the real situation.
➢ The sample used in this study was limited to one agency

C. Future Research
It is recommended that future researchers should review on this research by considering the following suggestions:
➢ Future studies should use other variables that have the potential to influence the use of performance measurement systems for operational and exploratory purposes, as well as other variables that have the potential to affect government performance.
➢ Further research is suggested to develop the research sample from various other public sector organizations in order to increase the theoretical generalization of this research model.

➢ Future studies are recommended to use a mixed methods approach to obtain deeper results, so that the use of performance measurement systems for operational purposes can be beneficial for performance improvement, it is recommended that the Agency leadership actively concern internal policies regarding the development of performance measurement procedures that are appropriate to the activities, programs, and capabilities of the organization.

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