

Neo-Patrimonialism and Isomorphism in Moderating the Influence of Internal Control on Performance Accountability (Study at the office of National Civil Service Agency (BKN) in Indonesia)

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Abstract:

This research discusses the issue of the influence of internal control on performance accountability. Bureaucracy reform in Indonesia has entered the new round with regulation of the minister of administrative reform and Bureaucratic Reform No. 25 of 2020 on the Road Map of bureaucratic reform in 2020-2025. The research measures how far the readiness of the National Civil Service Agency (BKN) in realizing performance accountability through internal control. The research also takes the institutional theory approach of isomorphism and neo-patrimonialism theory as a development of previous research and is a novelty in this research. The sample processed was 99 respondents are APIP (Aparatur Pengawas Internal Pemerintah) in BKN. Data processing using Structure Equation Modeling (SEM) with Partial Least Square (PLS) approach. The results of the study are controlling positively on performance accountability. Mimetic and Normative Isomorphism moderate the influence of internal control on performance accountability. Coersive isomorphism and Neo-patrimonialism do not moderate the influence of internal control on performance accountability.

Keywords:

Internal control; accountability; isomorphism, neo-patrimonialism,

INTRODUCTION

Internal control is one of the important activities of the organization in providing guarantees regarding the effectiveness of performance, operational efficiency, financial management and compliance with applicable laws. (COSO, 2013; Schantl & Wagenhofer, 2020). The Government of the Republic of Indonesia through Government Regulation (PP) Number 60 of 2008 has explained that internal control is an important instrument in creating effective and efficient governance. The internal governance control system (SPIP) in the regulation aims to ensure that the organization can meet the rules of good governance, reliable reporting, and achievement of the goals and objectives of government organizations. Internal control systems are fundamental in order to create regulatory compliance, improve operational efficiency, risk assessment and determine the reliability of financial reporting (Schantl & Wagenhofer, 2020).

Internal control is progressing into a concept of risk management and governance, so that the improvement of government performance and accountability can be assessed from how well the internal controls are managed (Henk, 2020). Internal control is also one of the means to support the creation of a clean government and free from corruption. Internal control is a function

of control over the use of finance and the performance of apparatus. Internal control systems can assist governments in providing better quality and accounting performance (Ilias et al., 2016).

Following up on the importance of internal control, it is necessary to ascertain whether the government internal supervisory apparatus (APIP) has integrity, works independently, and objectively in accordance with the mandate of the law. Presidential Regulation number 29 of 2014 concerning the performance accountability system of government agencies states that the internal supervision apparatus has a responsibility in conducting the escort, evaluation and implementation of government performance accountability. The government's internal supervisory apparatus is a unit of officers that has an important role, namely coaching and establishing governance integrity zones in the government environment. The establishment of a good integrity zone can be seen from how well the implementation of the internal control system is carried out (Hanafi & Harsono, 2016).

Indonesia's bureaucratic reform has now entered a new chapter with the regulation of the minister of administrative reform and Bureaucratic Reform No. 25 of 2020 on the road map of bureaucratic reform in 2020-2025. From the perspective of public administration, the existence of regulation in the previous period has not been able to have an impact on improving the performance and quality of public services significantly (Haning, 2018). Based on the evaluation results presented in the regulation shows that there are still 130 local governments that have not followed up on the bureaucratic reform agenda. The regulation makes it clear that achievement of performance accountability is a top priority in bureaucratic reform manifested through optimization of government performance accountability system.

Manullang & Abdullah, (2019) explained that internal control has a strategic role to improve performance accountability. In the study explained that good internal control will improve performance accountability. The implementation of internal control provides a benchmark for organizational performance that will then improve performance accountability (Fitrawati et al., 2017). The internal control process provides guarantees for the management of resources economically, efficiently and effectively, ultimately impacting on improving performance accountability (Aprilianti et al., 2020). Internal control has a positive effect on performance accountability (Manullang & Abdullah, 2019; Fitrawati et al., 2017; Kawatu & Kewo, 2019; Aprilianti et al., 2020; Tran et al., 2020).

Ningtyas et al., (2019) conducted research on local government, stating that internal control does not have a significant influence on performance accountability. Research (Ayem & Kusumasari, 2020) explained that in fraud prevention, the internal control system has not been running effectively despite having a significant influence on performance accountability. Nofianti & Suseno, (2014) explained that the professionalism of the government's internal control apparatus does not affect performance accountability. Performance accountability needs to be improved by building commitment and integrity of internal supervisors (Scobie et al., 2020), Weak internal control system can be improved by integrity, competence and commitment of good internal supervision (Schantl & Wagenhofer, 2020).

National Civil Service Agency (BKN) is a non-ministerial institution that has the function of organizing the management of state civil apparatus (ASN), supervision, and control regarding the implementation of norms, standards and procedures of ASN. The role of BKN is contained in law No. 5 of 2014 on ASN in the field of coaching and management of ASN. in the Government Performance Accountability Report (LAKIP) BKN in 2019 the value of performance accountability

in the implementation of internal bureaucratic reform of BKN has a score of 75.04. This shows that the success of the implementation of internal bureaucratic reform of BKN reached 100.05%. This achievement is inseparable from the role of internal quality control, APIP-BKN. APIP-BKN has a function in overseeing bureaucratic reform and implementing internal controls (Lakip BKN, 2019).

Regulation of the minister of administrative reform and Bureaucratic Reform No. 25 of 2020 on the roadmap of bureaucratic reform 2020-2025, focused on the implementation of internal controls in order to achieve optimization of accountability performance. In that case, APIP BKN has an important task and role in improving the supervisory function, control and evaluation of performance accountability in the BKN environment. In addition, APIP-BKN also has an important role in ensuring the existence of a reliable internal control system and managed by competent human resources.

This study aims to measure the influence of internal control to performance accountability in the BKN-Pusat environment. This study included isomorphism variables as moderation variables. Isomorphism is a pressure on institutions to resemble other better-rated institutions (DiMaggio & Powell, 1983; Wulaningrum et al., 2020). Isomorphic pressure is an institutional driving factor for mimicking each other's behavior (Glebovskiy, 2019; Wulaningrum et al., 2020). So isomorphism becomes a moderation variable in internal control to measure the tendency of APIP-BKN to follow the behavior of other institutions to achieve performance accountability. The second moderation in this study is neo-patrimonialism. Failure to reform the bureaucracy is due to Neo-patrimonialism. Neo-patrimonialism influences the implementation of bureaucratic reform policies in improving governance and performance accountability (Hopper, 2017). This research, the pressure of neo patrimonialism on APIP-BKN was used as a moderation variable to measure the performance accountability of BKN.

REVIEW LITERATURE

Internal Control

Internal control is a management effectiveness process based on risk assessment, involving the board of directors, managerial, and personal, to ensure the organization achieves its objectives operationally, reporting and compliance (COSO, 2013). Internal control is the process of identifying risks with precautions to avoid misuse of capital, decision-making errors, and lack of Accountability performance (Grossi et al., 2019).

Internal control is generally carried out by professional auditors who have knowledge of business systems and processes. This is done to provide optimal supervision, in accordance with audit standards and the auditor's code of ethics (Suharyanto et al., 2018) Government Regulation of the Republic of Indonesia (PP) No. 60 of 2008 concerning Internal Government Control System (SPIP) is an activity carried out consistently by all employees, to provide efficiency and effectiveness of performance accompanied by reliable financial statements, security of state assets and compliance with the law. In accordance with PP No. 60 of 2008 referring to COSO (COSO, 2013), SPIP has 5 elements namely environmental control; risk assessment, control activities, information and communication, and internal control monitoring.

Accountability

Accountability is the process of reporting resources managed to achieve organizational objectives in accordance with applicable regulations (Goddard, 2020; Orakci et al., 2020).

Accountability is the fulfillment of laws and procedures for resource management by users (Scobie et al., 2020; Ningtyas et al., 2019). Government regulation of the Republic of Indonesia No. 29 of 2014 concerning Government Performance Accountability System (SAKIP) stipulates 5 performance accountability indicators, namely; Specific, measurable, attainable, time bound, and trancable. In the regulation, output information SAKIP is achievement of goals and objectives, realization of overall performance targets, explanation of achievements, benchmarking of performance achievements and programs. Overall performance accountability indicators are planning, measuring, monitoring, evaluating, and achieving the objectives of the organization (Nofianti & Suseno, 2014).

Institutional Isomorphism Theory

Isomorphism is an environmental change that puts pressure on institutions to resemble other institutions (DiMaggio & Powell, 1983; Wulaningrum et al., 2020). There are three institutional isomorphisms, namely coercive, mimetic and normative. Coerciveness is the pressure that comes from politics and legitimacy. Mimetic is the standardization of the prevailing regulations. While normative is the existence of professional ideas built from organizational autonomy to encourage institutions resembling other institutions (DiMaggio & Powell, 1983; Frumkin & Galaskiewicz, 2004; Wulaningrum et al., 2020)

Neo-Patrimonialism

Neo-patrimonialism is a situation where the administration in governance is controlled by people who have extensive internal "connections" so as to defeat structural position holders due to a desire to gain personal and class advantage (Shkel, 2019). Neo-patrimonialism can obscure accountability in government because policies don't fully apply (Hopper, 2017). Bureaucratic reform targets the achievement of performance accountability administratively, collectively, or measurably in accordance with the targets and planning of the organization. Bureaucratic reform expects a strong, stable, and competent bureaucracy, so that performance accountability is not expected to be influenced by the neo-patrimonialism environment (Hopper, 2017). Neo-patrimonialism can be seen through the existence of certain political concentrations, systematic clientelism and the use of special resources (Soest, 2014).

Theoretical Framework

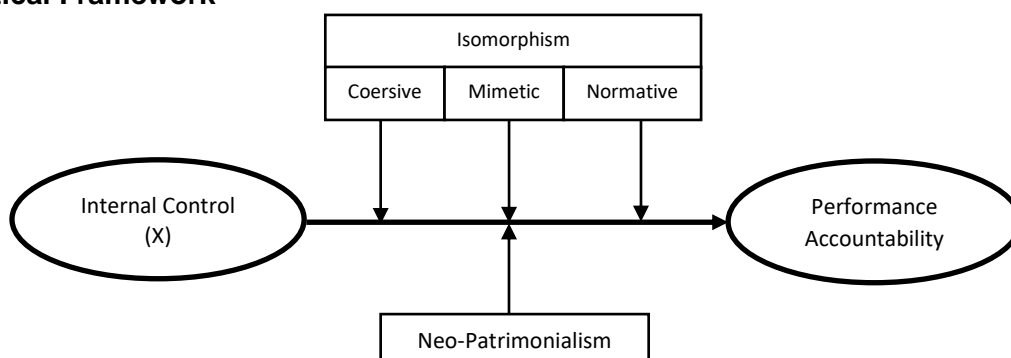


Figure 1: Theoretical Framework

Hypothesis

- Internal control has a positive effect on performance accountability (H_1).
- Coersive isomorphism moderating internal controls positively on performance accountability (H_2).

- c. mimetic isomorphism moderating internal control positively affects performance accountability (H₃).
- d. Normative isomorphism moderating internal control positively affects performance accountability (H₄).
- e. Neo-patrimonialism moderates internal control negatively on performance accountability (H₅).

METHODOLOGY

This research uses quantitative methods. This study used questionnaire data distributed to 145 APIP-BKN research subjects at head and regional offices. The questionnaires that came back and can be analyzed are 99. The analysis tool used are Structure equation modeling (SEM) with Partial Least Square (PLS) approach. Data processing was done with SmartPLS software (Sun et al., 2018).

RESULT

Outer model (measurement model)

The questionnaire returned 99 respondents, then the data was analyzed using PLS method. This study meets convergent validity indicator limit against konstruk variable with score above 0.05. Cross loading on dicriminant validity in this study showed the presence of greater value in the main construct variable than the value of loading factor to other constructs. Then, the AVE (average Variance Extracted) values are 0.664 (Accountability Performance), 0.554 (Internal Control), 0.519 (Coersive Isomorphism), 0.534 (Mimetic Isomorphism), 1,000 (Normative Isomorphism), and 0.877 (Neo-patrimonialism). The results showed that having a construct correlation in measurement items was rated good so as to indicate the presence of good discriminant validity. in the image below shows the Composite reliability value on each construct >0.600 and cronbach's alpha value on all > 0.600 indicates high reliability. The outer model results can be shown in figure 2 and table 1 below.

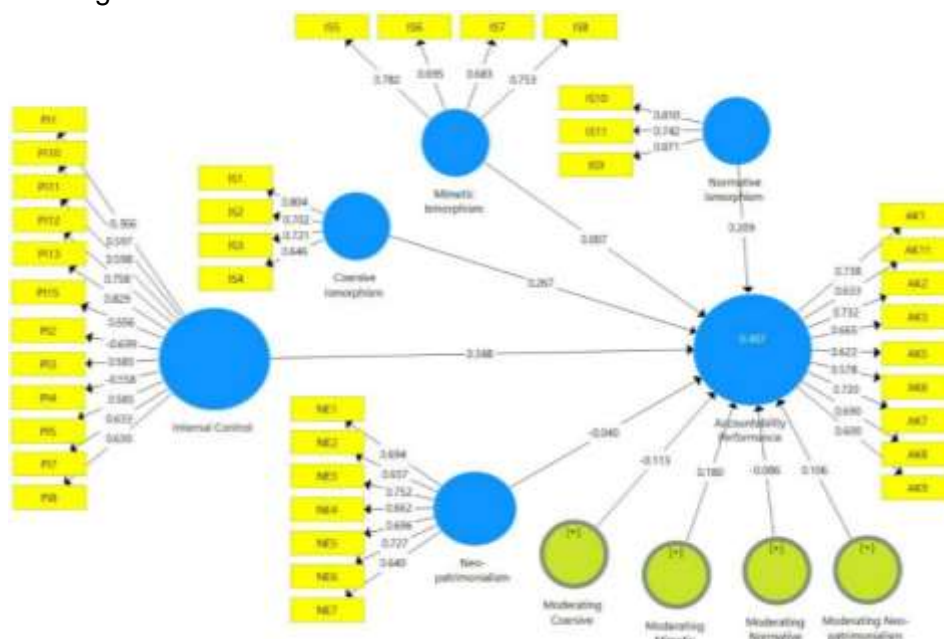


Figure 1: output Measurement Model dan Loading Factor

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Accountability Performance	0.843	0.844	0.877	0.664
Coersive Ismorphism	0.719	0.709	0.811	0.519
Internal Control	1.000	1.000	0.647	0.554
Mimetic Ismorphism	0.708	0.711	0.819	0.532
Moderating Coersive	1.000	1.000	1.000	1.000
Moderating Mimetic	1.000	1.000	1.000	1.000
Moderating Neo-patrimonialism	1.000	1.000	1.000	1.000
Moderating Normative	1.000	1.000	1.000	1.000
Neo-patrimonialism	0.819	0.825	0.864	0.877
Normative Ismorphism	0.738	0.766	0.850	0.655

Table 1: output Cronbach's Alpha, Composite Reliability, and AVE

Inner model (Structural Model)

Structural models were carried out to look at the relationship between constructs in the study. This model is evaluated using the R2 path and P-value coefficients (Sun et al., 2018). R2 is used to measure variance in changes to independent variables against dependent variables. The result of R2 in the test was 0.487. The relationship between variables is described in figure 3 below.

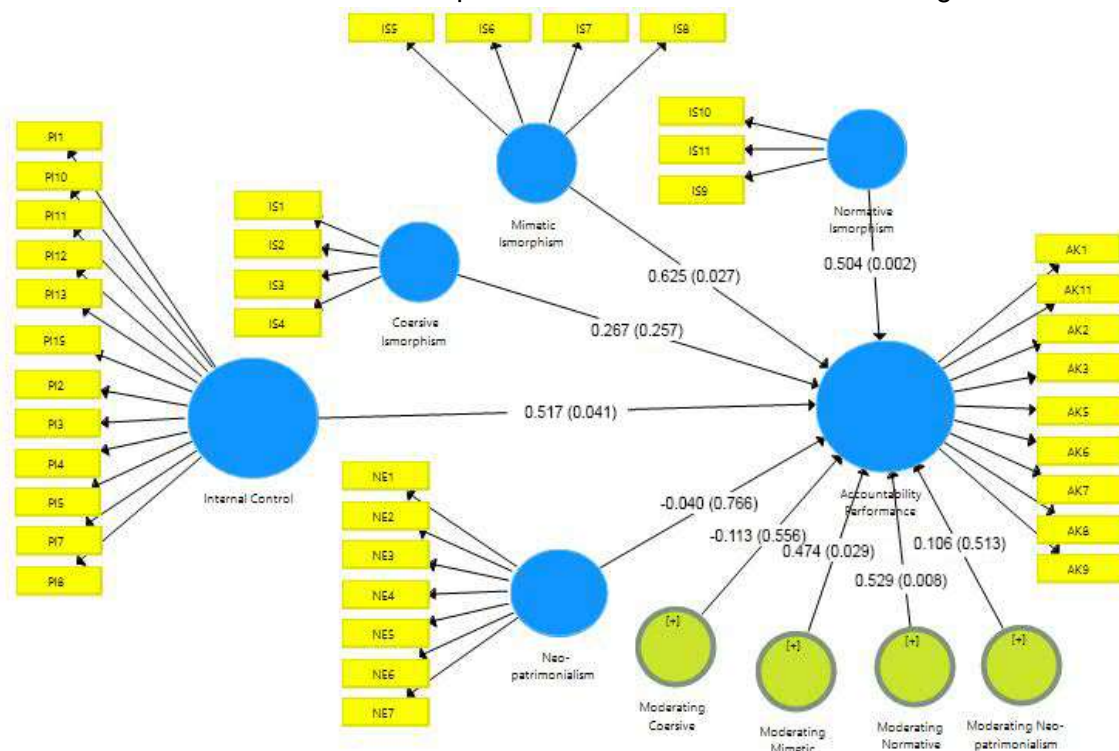


Figure 3: output Model Structural and P-value coefficient Path

	Original Sample (O)	Sample Mean (M)	P Values
Coersive Ismorphism -> Accountability Performance	0.267	0.257	0.059
Internal Control -> Accountability Performance	0.517	0.502	0.041
Mimetic Ismorphism -> Accountability Performance	0.625	0.602	0.027
Moderating Coersive -> Accountability Performance	-0.113	-0.010	0.556
Moderating Mimetic -> Accountability Performance	0.474	0.451	0.029
Moderating Neo-patrimonialism -> Accountability Performance	0.106	0.050	0.513
Moderating Normative -> Accountability Performance	0.529	0.532	0.008
Neo-patrimonialism -> Accountability Performance	-0.040	-0.009	0.766
Normative Ismorphism -> Accountability Performance	0.504	0.526	0.002

Table 2: Output Model Structural and P-value coefficient Path

This study used a significance level of 5% (α 0.05) to measure the effect of internal control on performance accountability. In figure 3 and table 2 above shows that Internal control has a positive effect on performance accountability indicated by p-value 0.041 (<0.05) and path coefficient (0.517). Coersive isomorphism shows no relationship with accountability (0.059 or >0.05), so that in the use of such variables become moderation, Coersive isomorphism is not significant with a value of 0.556 (>0.05). Mimetic isomorphism has a significant influence on performance accountability indicated in p-value 0.027 (<0.05), ultimately being able to moderate internal control over performance accountability demonstrated by P-Value 0.029 (<0.05). Normative isomorphism has a significant effect on accountability with p-value 0.002. Normative isomorphism has a significant effect as moderating internal control over performance accountability, it is shown p-value 0.008 (<0.05). Neo-patrimonialism is not significant in moderating the influence of internal control on performance accountability (>0.513).

DISCUSSION

According with the partial least square (PLS) analysis, this study shows that internal control has a positive effect on performance accountability. This study was corespondingly to previous research that internal control has a significant influence on performance accountability (Manullang & Abdullah, 2019; Fitrawati dkk, 2017; Kawatu & Kewo, 2019; Aprilianti et al., 2020; Tran et al., 2020). The First hypothesis (H_1) in the study was accepted. The implementation of internal control in the National Civil Service Agency (BKN) has an important role in providing performance accountability. APIP plays an important role in conducting internal controls, to ensure that the control environment, risk assessment, control activities, information and communication, and monitoring can run properly. The role of APIP can provide accountability for BKN's increasing performance. APIP's compliance in following BKN regulation No. 12 of 2018 on APIP-BKN audit quality control guidelines can be the main provision to enforcing performance accountability in BKN. APIP is not expected to track organizational errors, but prioritize roles to help provide certainty, confidence and assurance through audit, review, assessment, evaluation, verification and monitoring activities.

Coersive insomorphism has no effect on performance accountability. this indicates the absence of external pressure experienced by APIP-BKN. APIP BKN works independently and professionally and ensures employees in accordance with the vision and mission of the

organization. It also makes clear that external pressures or external demands do not affect the internal control process in order to improve performance accountability. The Second hypothesis (H_2) in the study was rejected.

Mimetic isomorphism of this research affects to performance accountability. Mimetic isomorphism moderates the influence of internal control on performance accountability. the result means that legitimacy is mandatory to realizing performance accountability. The internal control process in BKN must be accompanied by legitimacy. The third hypothesis (H_3) in the study was accepted because government institutions in Indonesia have the same organizational structure and governance based on the same laws. Internal control and performance accountability in Indonesia are relatively similar, ranging from rules, systems and to control elements. The similarities illustrate the existence of mimetic isomorphism, especially in the BKN found in this study.

Based on the fourth hypothesis (H_4) that internal control in BKN will develop and get better when much is influenced by the homogeneity of education levels and professional associations. BKN is the apparatus in charge of staffing management. In accordance with the task of the BKN, namely staffing management, the policies in the BKN need to be implemented consistently, especially in other internal affairs. This is indicated by APIP-BKN perception regarding normative demands, namely employee professionalism. Such understanding can be found in this study through the fourth hypothesis (H_4) saying that normative isomorphism has a significant impact on performance accountability. Normative isomorphism moderate internal controls to influence performance accountability. The more homogeneity of higher education and many professional associations, the more internal control will run significantly and provide improved performance accountability. The existence of Neo-patrimonialism in BKN has not been proven. If Neo-patrimonialism exists in the BKN, then it will not be able to affect internal controls to create performance accountability. This is indicated in the fifth hypothesis (H_5) saying that neo-patrimonialism has no effect on performance accountability. Neo-patrimonialism does not moderate performance control in influencing improved performance accountability. The reason for the rejection of this hypothesis is because Indonesia is a society consisting of various tribes and cultures, governance adheres to a democratic system. So that the government regulations made always contain elements of high democracy. This shows that bureaucracy in government dominates and governance is more dependent on structural officeholders than on friendship status.

CONCLUSION

Internal control has a positive effect on performance accountability in BKN. Implementation of sustainable internal control system, especially APIP regarding control environment, risk assessment, control activities, information and communication, and monitoring can run well, it will improve BKN performance accountability. In this study Coersive Isomorphism did not moderate the influence of internal control on performance accountability because APIP BKN works independently and professionally and ensures employees work in accordance with the vision and mission of the organization. Mimetic isomorphism moderates the influence of internal controls on performance accountability, as government agencies in Indonesia have laws on internal control, governance and performance accountability. Normative isomorphism moderates the influence of internal control on performance accountability. This is due to the demands of professionalism,

compliance demands, and high educational homogeneity and many professional associations. Neo-patrimonialism exerts no influence and does not moderate internal control over performance accountability. The explanation is because the bureaucratic and governance rules of the BKN dominate and depend more on structural office holders.

Limitations in the research that is about access to auditors and the scope of research can only be done in APIP environment, does not include the entire BKN, besides the preparation of neo-patrimonialism variables have not been based on pre-test indicators, so the information obtained does not represent the intention of researchers. Recommendations to be made in the next research are to explore qualitative approaches on APIP behavior and explore with institutional theory approaches and neo-patrimonialism, especially in local governments that have a variety of cultures of government organizations.

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