

THE EFFECT OF ACCOUNTABILITY, TRANSPARENCY AND PRINCIPLES OF PUBLIC PARTICIPATION ON WORK SATISFACTION AND ITS IMPLICATIONS ON EMPLOYEES PERFORMANCE IN ACEH EMPLOYEES AGENCY

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ABSTRACT

The purpose of this study was to determine: (1) describe accountability, transparency, public participation, job satisfaction and employee performance (2) the extent of the influence of accountability, transparency, public participation on employee performance, (3) the magnitude of the influence of accountability, transparency, public participation in Job satisfaction (4) the magnitude of the effect of job satisfaction on employee performance (5) the magnitude of the indirect influence of accountability, transparency and public participation on employee performance through employee job satisfaction. The objects of this research are accountability, transparency, public participation, employee job satisfaction and employee performance. Data analysis equipment used in this study is descriptive test, which is to test descriptive statistical models based on mean values and verficative tests by using data structural equation modeling (SEM) equipment with the help of Amos program. The results showed that (1) accountability, transparency, public participation, job satisfaction and employee performance had gone well, because the average value was greater than the average expectation value, (2) accountability, transparency, public participation had a positive and significant effect on performance. employees, (3) there is influence of accountability, transparency, public participation on employee job satisfaction, (4) research results also prove that job satisfaction affects employee performance, (5) research results also prove that there is an indirect influence of accountability, transparency and participation public on employee performance through the job satisfaction of employees of the Aceh Civil Service Agency.

Keyword: Accountability, Transparency, Public Participation, Job Satisfaction, Employee Performance

1.INTRODUCTION

Human resource management is a process of dealing with various problems in the scope of employees, employees, workers, managers and other workers to be able to support the activities of an organization or company in order to achieve the stated goals. Human resource management is an ongoing procedure that aims to supply an organization or company with the right people to be placed in the right positions and positions when the organization needs it. Human resource management also concerns the design of planning systems, employee development, employee development, career management, performance evaluation, employee compensation and good

employment relations. Human resource management involves all management decisions and practices that directly affect their human resources. As for one of the elements that are included in human resource management are motivation, work discipline, compensation (work performance benefits), employee performance and the performance of the organization itself. In order to achieve the performance of the Aceh Civil Service Agency, in accordance with the expectations of the community, it is necessary to have employee performance in accordance with their duties and functions, especially the quality of work produced must be accountable, the quantity of work produced must be in accordance with the expected work target by the leader, then the completion of the work not on time so that the expected performance is not well achieved. Achievement of performance expected by employees is also strongly influenced by several factors, in which in this study the authors limit the use of the variables used, namely motivation, work discipline and work performance benefits in giving encouragement to employees to work better.

The low performance of employees is partly due to the low level of employee job satisfaction. Where every employee in the Aceh Personnel Agency at work hopes to get satisfaction from his place of work. Basically job satisfaction is something that is individual because each individual will have a different level of satisfaction in accordance with the values that apply in each individual, the more aspects of work that are in accordance with individual desires, the higher the level of perceived satisfaction. Satisfaction is a positive attitude of the workforce towards its work, which arises based on an assessment of the work situation. Satisfaction assessment can be done as a sense of respect in achieving one of the important values in a job. Satisfied employees will be motivated to work harder and satisfied employees prefer the work situation.

Along with the birth of Law No.32 of 2004 concerning Regional Government, each region, especially in regions that have the potential to develop, is demanded to be able to increase government and development activities in their area. Organizational paradigm changes in various aspects, in terms of change management from an organization that is centralized to a decentralized organization, a rigid organizational style of work has become more flexible, organizational strength previously seen from organizational stability benchmarks has now shifted to the organization's ability to adapt change. Political factors that influence changes in the role of the organization in this case where public organizations demand the application of Good Governance.

Implementation of Good Governance is intended to create information transparency, accountability of leaders, fair treatment for every employee in carrying out their obligations and accepting their rights as employees and the involvement of all employees in the development of the organization to be even better. Good Governance principles according to LAN (2000) consist of the principle of accountability; the principle of transparency; principle of equality; the principle of rule of law; principle of justice; the principle of participation; the principle of decentralization; principle of togetherness; the principle of professionalism; the principle of responsiveness; effective and efficient principles; competitive principles.

In order to realize good governance, the government tries to realize a clean and authoritative government or known as good governance. According to Arie Soelendro (2000: 13), in Arja

Sadjiarto (2010) the main elements of efforts to realize this good governance are transparency, fairness, responsibility and accountability. While Hadori (2011: 1) argues that the elements of good governance are the demands for transparency, increasing efficiency in all fields (efficiency), responsibility and fairness. This has emerged as a result of the development of the democratization process in various fields and the progress of professionalism. Thus the government as the main actor in the implementation of good governance is required to provide more transparent and more accurate accountability. This is increasingly important to do in this reform era through empowering the role of control institutions as a counterweight to government power. Implementing good governance practices can be carried out in stages in accordance with the capacity of the government, civil society and market mechanisms.

One strategic choice to implement good governance is through the implementation of public services. Public service as the main driver is also considered important by all actors from the element of good governance. Public officials, elements in civil society and the business world both have an interest in improving the performance of public services. Improving the quality of service for regional governments to the public is very important for local governments to achieve job satisfaction in the community. As we know the main purpose of the public sector is to provide public services (public service) not to maximize profit (Bastian, 2006). But until now, we often do not know what kind of service the people will receive as citizens and how the government should carry out public services (Syafiie, 2008).

2.LITERATURE REVIEW

Good governance

Good governance is defined as good governance in a business based on professional ethics in business / work. Good governance is a form of acceptance of the importance of a set of rules or good governance to regulate the relationships, functions and interests of various parties in business and public services.

It can be said that good governance is a solid and responsible development management in line with the principles of democracy and an efficient market, avoiding misallocation of investment funds and prevention of corruption both politically and administratively, running budget discipline and creating legal and political frames for growing business activity. In fact, all this time the bureaucracy in the area is considered incompetent. In such conditions, the local government is always in doubt in its capacity to carry out decentralization. On the other hand they also have to reform themselves from a corrupt government to a clean and transparent government. Sumarto (2013).

In the current administration of government there has been a shift in the rule government paradigm into good governance. In the paradigm of rule government, the implementation of government, development, and public service always relies on the prevailing laws and regulations. Meanwhile the paradigm of good governance is not only limited to the use of laws and regulations, but also applies the principle of good governance, which does not only involve the government or the state alone, but must involve internal and external bureaucracy, Hadari, (2013).

Understanding governance is certainly not the same as the concept of government. The

government concept is aimed more at a management organization based on the highest authority (state and government). On the other hand, governance does not only involve the government, but also involves the role of stakeholders outside the state and government so that the parties involved are very broad. Meanwhile, the concept of governance is defined by the government as referring to the process, which involves elements of the executive, legislative, judiciary, and the public and the private sector. The best practices are called good governance (good governance) (Hadari, 2013).

In its implementation, governance includes three institutions that are related to one another, namely the state (state), the private sector (private sector), and non-governmental organizations (civil society). The state creates a conducive political and legal environment, the private sector creates jobs and income, and non-governmental organizations play a positive role in social, economic and political interactions, including inviting groups in society to participate in economic, social and political activities (Hadari, 2013)

Accountability

The phenomenon that can be observed in the development of the public sector today is the increasingly strong demand for the implementation of public accountability by public sector organizations (such as: central and regional governments, government work units, departments and State institutions). Mardiasmo (2012: 20) defines that public accountability is the obligation of the parties to the trustee (agent) to provide accountability and disclose all activities and activities that are the responsibility of the party giving the rights (principal) who has the right and authority to ask for such accountability. Furthermore accountability can be interpreted as a form of obligation to account for the success or failure of the implementation of the organization's mission in achieving the goals and objectives that have been set before, through a media of accountability carried out periodically, (Mardiasmo, 2006).

Budiardjo (in Krina, 2013) explains accountability as the responsibility of those who are mandated to govern those who give the mandate. Furthermore, Krina also mentioned that accountability means accountability by creating supervision through the distribution of power to various government institutions so as to reduce the accumulation of power while creating checks and balances system.

Transparency

Transparency is one of the principles of good governance. Transparency is built on the basis of free information flows, all government processes, institutions and information need to be accessed by interested parties, and available information must be sufficient to be understood and monitored (Coryanata, 2011).

Krina (2013) states that transparency is a principle that guarantees access or freedom for everyone to obtain information about government administration, namely information about policies, the process of making and implementing them, and the results achieved. Furthermore, Op.cit quoted by Krina (2013) also explained that the principle of transparency has two aspects, namely: (1) public communication by the government, and (2) the right of the community to access information. Transparency is the existence of an open policy for supervision. Whereas

what is meant by information is something 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 based on public preferences.

Furthermore, transparency is also found in PP. Article 4 PP No. 58 of 2005 states that regional financial management is carried out in an orderly manner, obeying the laws and regulations that are applicable, efficient, transparent and accountable by taking into account the principles of justice and compliance.

Public Participation

Krina (2013) mentions that participation is the principle that everyone has the right to be involved in decision making can be done directly or indirectly. While Ahmadi (2012) in Coryanata (2011) states that community participation is the key to success from the implementation of regional autonomy because in participation concerning aspects of supervision and aspiration. The supervision referred to here includes supervision of the executive through the legislature.

Participatory should be opened to the widest possible opportunity for all levels of society to be able to participate in every process of quality of the financial statements produced by the government in order to ensure the compatibility between the needs and aspirations of the community with the allotment of participation, accountability and on time. This participatory principle is also at the same time to prevent and find out as early as possible the misrepresentation in the process of financial statements produced by the government.

Job Satisfaction

Job satisfaction is felt by employees because there are things that are underlying it. Basically a person will feel comfortable and the level of loyalty to his work will be high if in the work the person obtains job satisfaction according to what is desired. Job satisfaction is a reflection of the feelings of workers towards their work. According to Masrukhin and Waridin (2012) job satisfaction of an individual depends on individual characteristics and work situation. Each individual will have a different level of job satisfaction in accordance with the interests and expectations of the individual so that the perceived level of satisfaction is higher, and vice versa.

Meanwhile, according to Keith Davis (2011: 117) suggests that "job satisfaction is the favorableness or unfavorableness with their employees view work" (job satisfaction is a feeling of supporting or not supporting what employees experience in work). Wexly and Yuki (2010) define job satisfaction "is the way an employee feels about his or her job" (is the way employees feel themselves or their jobs). Employees will feel satisfied at work if the aspects of work and aspects of him support and vice versa if these aspects do not support, employees will feel dissatisfied.

Along with the development of technology that is growing very rapidly, where all kinds of work equipment has been created by humans to accelerate and facilitate work to be able to produce more quality products, but human resources still play an important role because even though the equipment is very modern, but the equipment remains it will not run and even just an inanimate

object and can also be damaged if the person does not have the ability or is not careful to operate it.

Employee Performance

The success of an organization is influenced by the performance (job performance) of employees, for that every company will try to improve the performance of its employees in achieving organizational goals that have been set. Organizational culture that grows and is well maintained will be able to spur organizations towards better development. On the other hand, the ability of leaders to move and empower employees will affect performance.

Employee performance refers to someone's achievement measured by standards and criteria set by the company. Management to achieve high human resource performance is intended to improve the company as a whole (Fuad Mas'ud, 2012). According to Waldman (2012) performance is a combination of behavior with achievements of what is expected and choices or part of the requirements of the tasks that exist in each individual in the organization. Whereas according to Mangkunegara (2011) performance can be defined as the work quality and quantity that can be achieved by an employee in carrying out tasks in accordance with the responsibilities given to him. Miftah, (2008) said that performance is the result of an employee's work over a certain period compared to various possibilities, such as standards, targets / targets / criteria that have been determined in advance and mutually agreed upon.

Performance is the result or level of success of a person as a whole during a certain period in carrying out tasks compared to the standard of work, targets or targets or criteria that have been predetermined and mutually agreed upon (Rivai, 2012). Furthermore Rivai stated that performance is not independent but related to job satisfaction and compensation, influenced by individual skills, abilities and characteristics. In other words, performance is determined by ability, desire and environment. Therefore, in order to have good performance, one must have a high desire to work and know the work and can be improved if there is a match between work and ability.

3. RESEARCH METHODS

Data Analysis Tools

Data analysis equipment to test perception of respondent used descriptive test by using descriptive statistical model by using test based on mean value from each variable to be studied, with assumption if mean value ≤ 4 , hence perceived less good and if mean value ≥ 4 , it is well perceived by the respondent, the test is also done by using the average t-test.

Data analysis equipment used in this research is structural equation modeling (SEM) with the help of Amos program. The SEM equation model is a set of statistical techniques that enable the testing of a relatively complex set of relationships simultaneously (Ferdinand, 2012).

SEM is able to incorporate latent variables into the analysis. Latent variables are unobserved concepts that are observed with observed or measurable variables obtained by respondents through data collection methods (survey, test, observation) and are often called manifest variables (Ghozali, 2012).

4. DISCUSSION RESULT

Effect of Accountability on Employee Performance

Estimation parameter for testing the effect of accountability on employee performance shows CR value of 8.919 and with a probability of 0.000. Both values are obtained to meet the requirements for H4 acceptance, namely the CR value of 8.919 which is greater than 1.97 and a probability smaller than 0.05.

Effect of Transparency on Employee Performance

The estimation parameter for testing the effect of transparency on employee performance shows the CR value of 10.393 and with a probability of 0.000. Both values are obtained to meet the requirements for H5 acceptance, namely the CR value of 10.393 which is greater than 1.97 and a probability smaller than 0.05.

Influence of Public Participation on Employee Performance

The estimation parameter for testing the effect of public participation on employee performance shows the CR value of 7.396 and with a probability of 0,000. Both values are obtained to meet the requirements for H6 acceptance, namely the CR value of 7.396 which is greater than 1.97 and a probability smaller than 0.05.

Effect of Accountability on Employee Job Satisfaction

The estimation parameter for testing the effect of accountability on job satisfaction shows the CR value of 6.323 and with a probability of 0.000. Both values obtained are eligible for H1 acceptance, namely the CR value of 6.323 which is greater than 1.97 and a probability smaller than 0.05.

Effect of Transparency on Employee Job Satisfaction

The estimation parameter for testing the effect of transparency on job satisfaction shows the CR value of 8.626 and with a probability of 0.000. Both values are obtained to meet the requirements for H2 acceptance, namely the CR value of 8.626 which is greater than 1.97 and a probability smaller than 0.05.

Effect of public participation on employee job satisfaction

The estimation parameter for testing the effect of public participation on employee job satisfaction shows the CR value of 10.101 and with a probability of 0.000. Both values obtained are eligible for H3 acceptance, namely the CR value of 10.101 which is greater than 1.97 and a probability smaller than 0.05.

Effect of Job Satisfaction on Employee Performance

The estimation parameter for testing the effect of job satisfaction on employee performance shows the CR value of 13.777 and with a probability of 0.000. Both values are obtained to meet the requirements for H7 acceptance, namely the CR value of 13.777 which is greater than 1.97 and a probability smaller than 0.05.

5.CONCLUSIONS AND RECOMMENDATIONS

Conclusions

1. Descriptive test results show that accountability, transparency, public participation, job satisfaction and employee performance of the Aceh Civil Service Agency have gone well, because the average value is greater than the average expectation value.

2. The results of the study show that accountability has a positive and significant effect on the job satisfaction of the Aceh Civil Service Agency employees.
3. The results of the study also prove that transparency has a positive and significant effect on the job satisfaction of employees of the Aceh Civil Service Agency.
4. The results of this study also prove that public participation has a positive and significant effect on the job satisfaction of employees of the Aceh Civil Service Agency.
5. The results of other studies also prove that accountability has a positive and significant effect on the employee performance of the Aceh Civil Service Agency.
6. Transparency felt by employees also has a positive and significant effect on the performance of the staffing of the Aceh Civil Service Agency.
7. The results of research on public participation prove that public participation has a positive and significant effect on the performance of the Aceh Civil Service Agency.
8. The results of the study also prove that employee job satisfaction has a positive and significant effect on the employee performance of the Aceh Civil Service Agency.
9. The results of the study also prove that there is an indirect influence of involvement, transparency and public participation on the performance of employees through the job satisfaction of employees of the Aceh Civil Service Agency.

Recommendations

1. In order to increase employee job satisfaction at the Aceh Civil Service Agency based on accountability variables, what needs to be considered is to clarify the mission and vision of the organization and socialize to all members of the organization.
2. Transparency also needs attention so that transparency can improve employee job satisfaction and employee performance, then what needs to be considered is to increase information to the public about organizational activities related to the public interest.
3. Regarding the public participation in the office must also be the attention of the leadership, especially with regard to the information gathering from the public in relation to activities involving the community.
4. To improve employee job satisfaction as a whole, the factors that need to get attention are the feelings of satisfaction and pride possessed by employees so that they can achieve the stated goals.
5. In order to improve organizational performance, what needs attention is that leaders in the Aceh Civil Service Agency must be able to provide quality services, and improve the quality of work produced by employees.

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