Analysis of the Influence of Accountability, Transparency and Supervision on the Public Service Performance of RSUD TC Hillers Maumere

Rikardus Gonzales[1], Alvano[2], and Stevano Christian[3]

[1]Ledalero Institute for the Philosophy of Creative Technology, Indonesia

[2]Christo Re Maumere Polytechnic, Indonesia

[3]Government Science Study Program, Open University, Indonesia

ABSTRACT

This research aims to 1) describe the variables of accountability, transparency, supervision and public service performance of RSUD TC Hillers. 2) analyze the influence of accountability and transparency as well as supervision on the performance of public service of RSUD TC Hillers. 3) analyze the variables that have a dominant influence among the variables of accountability and transparency as well as supervision on the performance of public service of RSUD TC Hillers. The sample in this study was 60 hospital visitors. The data analysis technique in this study used multiple linear regression analysis. The results of the study showed that accountability, transparency, and supervision simultaneously influenced the performance of public service. Accountability, transparency and supervision partially influenced the performance of public service and supervision had a dominant influence on the performance of public service of RSUD TC Hillers Maumere.

Keywords: Accountability, Transparency, Supervision, Public Service Performance.

1. INTRODUCTION

Public sector organizations are organizations that provide services to the public that aim to provide continuous prosperity to the community in the fields of education, health, legal security, and food. Public service performance is one of the most important factors that is the responsibility of the government, both central and regional governments. The government's efforts to provide welfare to its people through improving public services are still the focus of improvement that is considered by the public. Forms Optimal public service delivery can be carried out by formulating a public policy structure that enables public service standards to be achieved (Hariani, 2005).

Data research results released by the Ombudsman at the end of 2017 showed the fact that most public service agencies in Indonesia have a red record, both at the regional and national levels. In general, various deficiencies and weaknesses are still often found in the implementation of public services, which are considered not in accordance with the aspirations of the community. The weaknesses of public service agencies are known through public complaints, both directly and through news from the mass media, including those related to the service system which tends to be complicated, inflexible and non-transparent so that it does not provide legal certainty, time and costs and there are still rampant brokering and extortion practices (Ulum, 2018).

Accountability and transparency are the most basic principles for creating a good public service performance system. Accountability is a professional standard that must be implemented or achieved by government officials in providing services to the community (Maani, 2009). Accountability, in practice, can be used as a tool or means to assess the performance of officials so that they can recognize their strengths and weaknesses.its weaknesses (Indradi, 2017:25). The principle in public accountability is to present and report every activity of the organization that can be fairly accounted for to the parties who have the right to want the results.

Good public service performance can be achieved through the supervision process. Public service performance will be effective with supervision as a form of anticipation of various acts of deviation. The supervision component is a necessity for the government, both at the regional and central levels, to achieve good governance conditions.

RSUD TC Hillers Maumere in early 2023 obtained full accreditation with a five-star achievement in the health service accreditation assessment. This accreditation achievement is in contrast to the various complaints that are still

complained about by hospital visitors, either directly or through the mass media. Based on this, the researcher assumes that improvements are still needed to improve the performance of public services at RSUD TC Hillers Maumere.

Based on the description of the background of the problem, the formulation of the problem in this study can be described, namely: (1) Does accountability affect public service performance?, (2) Does transparency affect public service performance?, (3) Does supervision affect public service performance?, while this study aims: (1) To test the effect of accountability on public service, (2) To test the effect of transparency on public service, (3) To test the effect of supervision on public service. The limitations of the problem in this study are that the author only limits the study by referring to the variables of accountability, transparency, and supervision on the performance of public service at TC Hillers Hospital without including other variables that can influence public service performance..

2. LITERATURE REVIEW

2.1. Accountability

According to Mardiasmo (2009) public accountability is a form of obligation from the party holding the trust to present, report, and disclose and be responsible for all activities to the party giving the trust who has the right and obligation to request such accountability. Accountability can also be understood as a form of obligation to provide an accountability to answer and/or explain the performance and actions of a person, legal entity, leader or organization to the party who has the authority to request such accountability.

2.2. Transparency

According to Mahmudi (2015) transparency is a form of public service that must be open, easily accessible to all parties in need and provided adequately and easily understood. Transparency is built on the basis of freedom of information flow, where this information is directly related to the public interest and can be obtained by those in need (Mardiasmo, 2009). Transparency is one of the main and important elements in good financial management.

2.3. Supervision

According to Mardiasmo (2002) supervision is an activity in which an external party is selected and appointed as a supervisor to supervise and see directly and know what is happening to the government's performance. In addition, supervision can also be interpreted as an activity carried out by an external party to see directly and know what is actually happening with the implementation of tasks or activities that have been given, the implementation of which is in accordance with the provisions or not.

2.4. Public Service Performance

According to Moeheriono (2012) Employee performance is the work results that can be achieved by a person or group of people in an organization both quantitatively and qualitatively, in accordance with the authority and responsibility of each, in an effort to achieve the goals of the organization concerned legally, without violating the law and in accordance with moral ethics. According to Mangkunegara (2009) employee performance is the work results in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given. Prawirosentono (2008) defines Performance as the results that can be achieved by a person in an organization in accordance with the authority and responsibility of each in an effort to achieve organizational goals legally and in accordance with morals and ethics.Public services according to the Decree of the Minister of State Apparatus Empowerment Number: 63/KEP/M.PAN/7/2003 are all service activities carried out by public service providers as an effort to fulfill the needs of service recipients or the implementation of statutory provisions.

2.5. Conceptual Framework

Based on the research background and literature review, the variables related to this research can be described as follows:
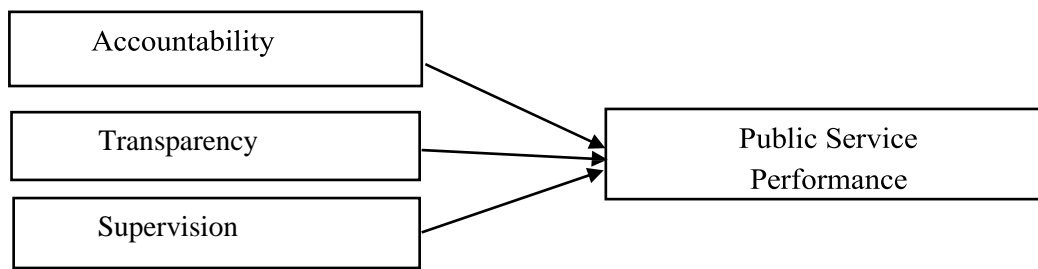
Figure 1. Conceptual Framework

3. RESEARCH METHODS

3.1. Operational Definition of Variables

a. Accountability (X1)

Accountability is an obligation to provide an answer to the party entitled to receive it. The accountability variable is measured using four indicators, namely:
1) Accountability of honesty and law
2) Process accountability
3) Policy accountability
4) Program accountability

b. Transparency (X2)

Transparency is the extent to which individuals can enjoy open access to services and information. Transparency indicators consist of:
1) Ease of accessing information easily
2) Provision of clear information facilities
3) Establish a complaint mechanism if any regulations are violated

c. Supervision (X3)

Supervision is an action by an external party appointed to supervise the performance of an institution. Supervision variables are measured using six indicators, namely:
1) Supervisory input
2) Supervision Process
3) Monitoring output

d. Public service performance (Y)

Public service performance is an activity carried out in order to fulfill the needs of the community in accordance with laws and regulations. Public service performance indicators consist of:
1) Economical
2) Efficiency
3) Effectiveness

3.2. Population and Sample

The population in this study were visitors to TC Hillers Hospital. The sampling method used was purposive sampling. With an unknown population, the sample taken was 60 respondents.

3.3. Data Analysis Techniques

This data analysis technique uses descriptive analysis and multiple linear regression to determine the effect of two or more independent variables on one dependent variable. This analysis is also useful for determining which independent variable has the most influence among the other variables. The equation model can be formulated as follows;

$Y = \alpha + b1X1 + b2X2 + b3X3+ + e.$

Description: Y = Public service performance, X1 = Accountability, X2 = Transparency, X3 = Supervision, a = Constant Value, b = Regression Coefficient, e = Residual Error.

4. RESULTS AND DISCUSSION

4.1. Respondent description

The number of respondents in this study was 60 people. This consisted of visitors to RSUD TC Hillers Maumere, with different characteristics. Therefore, it is necessary to group with certain characteristics as follows:

Table 1. Respondent Characteristics

Respondent Identity	Frequency	Percentage (%)
Age		
20 – 26	18	30%
27 – 33	11	18%
34 – 40	15	25%
41 – 46	6	10%
47 – 53	7	12%
54 – 60	3	5%
Amount	60	100%
Education Level		
High School	46	77%
Diploma	5	8%
Bachelor	9	15%
Amount	60	100%

4.2. Validity Test

Based on the results of the validity test of all statement items of each variable, a probability value of less than $\alpha = 0.05$ was obtained. These results indicate that the statement items of the variables of accountability, transparency, supervision and public service performance in the questionnaire are valid, because they are able to measure what should be measured.

4.3. Reliability Test

This shows that the variables of accountability, transparency, supervision and public service performance have a reliability coefficient of 0.60, therefore they are suitable for use in this study.

4.4. Multiple Linear Regression Analysis

Table 2. Multiple linear regression analysis

Variables	Regression Coefficient	t count	Sig.	Information
Accountability	0.185	2,578	0.013	Significant
Transparency	0.240	2,078	0.042	Significant
Supervision	0.241	4,783	0,000	Significant
Constants	2,680			
R square	0.789			
Adjusted R square	0.778			
F count	69,748			
Sig. F	0,000			
N	60			
Dependent variable = Public Service Performance (Y)				
F table	2.77			
t table	2.00324			

From the data seen on table 2.It can be seen that the value of the multiple linear regression constant is 2.680 where the regression coefficient value of the Accountability variable is 0.185, the regression coefficient value of transparency is 0.240, and the regression coefficient value of supervision is 0.241. Therefore, referring to the multiple linear regression equation formula Y= a+ b1.X1+b2.X2 + b3.X3 + ei, the multiple linear equation can be formed as follows:

Y = 2.680 + 0.185 X1 + 0.240 X2 + 0.241 X3 + ei

Where:

Y   =   Public Service Performance

X1   =   Accountability

X2   =   Transparency

X3   =   Supervision

ei   =   Residual Error

Implications of Meaningfulness

a. The constant 2.680 contains the variables Accountability, Transparency, Supervision.

b. The regression coefficient X1 (Accountability) is 0.185 and is positive, meaning that there is a unidirectional influence. If there is an increase in the accountability variable, it will tend to be followed by an increase in public service performance.

c. The regression coefficient X2 (Transparency) is 0.240 and has a positive sign, meaning that there is a unidirectional influence.

d. The regression coefficient X3 (Supervision) is 0.241 and has a positive sign, meaning that there is a unidirectional influence.

e. The coefficient of determination is 0.778.

    It has implications that the variables of Accountability, Transparency, and Supervision have an influence on the public service performance of TC Hillers Maumere Regional Hospital by 77.8%.

4.5. Classical Assumption Test

1) Multicollinearity Test

To detect the presence or absence of multicollinearity by looking at the values to detect the presence or absence of multicollinearity by looking at the Tolerence and VIF values. If the Tolerence value is more than 0.1 and the VIF value is less than 10 then there is no multicollinearity.

Table 3. Multicollinearity Analysis of Colinearity Data

Variables	Tolerance	VIF
X1 Accountability	0.240	4,159
X2 Transparency	0.335	2,983
X3 Supervision	0.449	2.227

The table above shows that among the independent variables there is no multicollinearity problem, where the results of the variance inflation factor (VIF) test each show a numerical value of less than 10 (VIF <10). A VIF value smaller than 10 indicates that there is no multicollinearity problem in this research model, while when viewed from the tolerance value of the accountability, Transparency, Supervision variables, it has a value greater than 0.1 (tolerance 0.1), then there is no multicollinearity problem among these three variables.

2) Heteroscedasticity Test

The following table is the result of the heteroscedasticity test of the accountability, transparency, and supervision variables on public service performance.

Table 4. Heteroscedasticity Analysis of Data

Variables	Sig Value
Accountability	0.833
Transparency	0.816
Supervision	0.906

The table above shows that among the independent variables there is no heteroscedasticity problem because all sig values of each variable are > 0.05.

3) Autocorrelation Test

A good regression model requires no autocorrelation problems. The impact caused by the presence of autocorrelation is that the sample variance cannot describe the population variance.

Table 5. Autocorrelation Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.888a	.789	.778	1,869	1,873

From the output results above, the DW value produced from the regression model is 2.141. Meanwhile, from the DW table with a significance of 5% and the number of data n = 60 and k = 3, the dL value = 1.4797 and dU = 1.6889 are obtained because the DW value (1.873) lies between dU (1.6889) and 4-dU (2.312) then Ho is accepted, which means there is no autocorrelation.

4) Normality Test

Normal Probability Testing with the following decision-making criteria:

Table 6. Data Normality Test with Skewness and Kurtosis

	N	Skewness		Kurtosis	
	Statistics	Statistics	Std. Error of Skewness	Statistics	Std. Error of Kurtosis
Unstandardized Residual	60	0.056	0.309	0.466	0.608
Valid N	60				

From the table above, it is clear that the Skewnees ratio = 0.056/0.309.= 0.18 while the Kurtosis ratio = 0.466/0.608 = 0.76. The testing criteria for whether the data is normally distributed or not with the provisions that if the skewnees ratio and kurtosis ratio are between -2 to + 2, then it can be concluded that the data distribution is normal. From the skewnees and kurtosis ratios above, 0.18 to 0.76 is obtained, which means it is on the limit between -2 to + 2, which means the data is normally distributed. In addition, it can also be shown by the image of the histogram curve and the normal curve of the PP Plot of Regression, which can be seen in the following image.
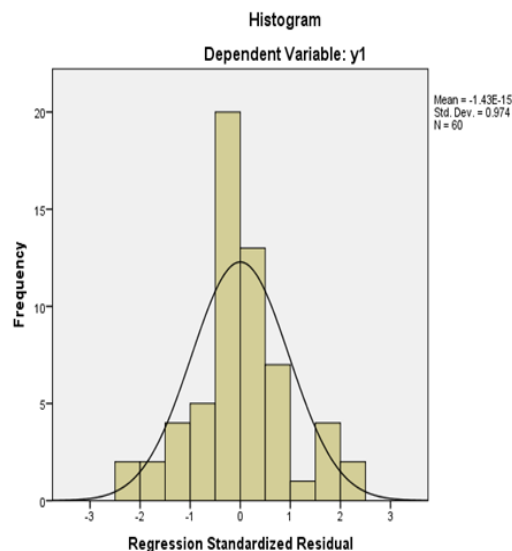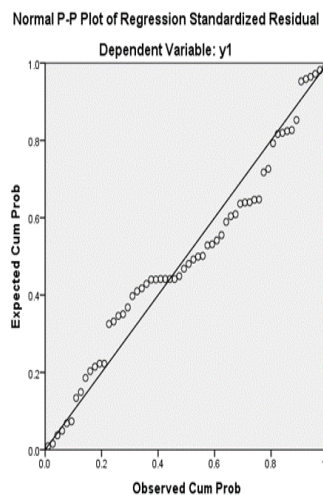
Figure 2 Histogram

Picture3. Normal P-Plot

4.6. Hypothesis Testing

1) First Hypothesis

Table 7. Results of the F-Test for Accountability, Transparency, and Supervision

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	731,234	3	243,745	69,748	.000b
Residual	195,699	56	3.495		
Total	926.933	59			

To test the first hypothesis stating that accountability, transparency, and supervision simultaneously have a significant effect on public service performance using the F test. From the results of the multiple regression analysis calculation using SPSS, F count = 69,748 and a probability of 0.000 were obtained because the probability value is smaller than α 0.05, then Accountability (X1), Transparency (X2), and Supervision (X3), simultaneously or as a whole have an effect on public service performance (Y). Thus, based on the calculations above, it can be concluded that the first hypothesis stating that accountability, transparency, and supervision simultaneously have an effect on public service performance at RSUD TC Hillers Maumere is statistically proven with α 5%.

2) Second Hypothesis

Table 8. Partial Regression Coefficient Test

Variables	t count	t table	sig	Information
Accountability	2,578	1,672	0.013	Significant
Transparency	2,078	1,672	0.042	Significant
Supervision	4.783	1,672	0,000	Significant

Based on the calculation of the sig value in table 4.8, it states that the variables Accountability (X1), Transparency (X2), and Supervision (X3) have a significant effect on the public service performance variable (Y).

3) Third Hypothesis

Table 9. Results of the Regression Coefficient Test of Dominant Variables

Variables	B	t count	t table	sig	α	Information
Accountability	0.185	2,578	1,672	0.013	0.05	Significant
Transparency	0.240	2,078	1,672	0.042	0.05	Significant
Supervision	0.241	4,783	1,672	0,000	0.05	Significant

From the calculation results in table 4.9 that have been presented previously, it shows that the coefficient of each variable is Accountability (X1) 2.578, Transparency (X2) 2.078, Supervision (X3) 4.783 which means it has a significant effect on public service performance (Y) thus from the results of the third hypothesis test which states that the Supervision variable (X3) is the variable that has a dominant effect on the public service performance of RSUD TC Hillers Maumere. Thus the third hypothesis is statistically proven with α 5%.

4.7. Discussion of Research Results

The discussion is directed at answering the main problem of the research, namely the influence of accountability, transparency, and supervision of public service performance at TC Hillers Maumere Regional Hospital..

4.7.1. The influence of accountability variables on public service performance

The results of the study indicate that accountability has a significant influence on the performance of public services at RSUD TC Hillers Maumere with a significance value of 0.000 <0.05. Based on this study, accountability can have a positive effect on public services. Good accountability is realized as a result of carrying out service activities for the community based on the needs of the community properly. The existence of sufficient quantity and quality of employees and medical personnel so that they can provide good performance and create public services that are in accordance with the needs of the community. Therefore, RSUD TC Hillers is expected to be able to maintain existing services so that it can improve the principle of accountability which is a principle that is responsible for the results of public services in order to make services better. Accountability not only shows how the public is used, but also shows that the public has been used economically, efficiently and effectively for the benefit of the public service. Public accountability is an obligation that holds the mandate to provide accountability, present and disclose activities that are its responsibility to those who have the right and authority to ask for such accountability (Mardiasmo, 2020).

4.7.2. The influence of transparency variables on public service performance

The results of the study indicate that transparency has a significant effect on public service performance with a significance value of 0.000 <0.05. This proves that transparency can have a positive effect on service. Good and correct transparency can occur because of the openness carried out by the government with the public where information is always communicated openly to the public who have the right to access information such as information provided to public services about services and responsibilities. So that it can provide services in accordance with the objectives of the government. So it can be concluded that transparency is considered good because transparency can provide adequate information about information on activities related to government services. Public transparency is a condition where the rules behind the regulatory steps are free, clear and open so that openness can be accounted for and information can be obtained in its implementation.

4.7.3. The influence of monitoring variables on public service performance

The results of the study indicate that supervision has a significant influence on the performance of public services at RSUD TC Hillers Maumere with a significance value of 0.000 <0.05. The results of this study indicate that supervision will have a positive effect on public services, if the public service is influenced by supervision that is in accordance with the objectives set by the government. Good supervision is also caused by the existence of principles that plan to become standards or measuring tools that are successful or not in supervision carried out internally or externally by the government. Public service is a series of activities that take place continuously in community life.

4.8. Implications of Research Results

As a research conducted at the Regional Public Hospital, the conclusions drawn certainly have implications for public services run by the hospital and also for further research. In relation to this, the implications are as follows:

The results of research on accountability, transparency and supervision which were suspected of having a positive relationship were accepted.

In this study, statistically tested, it turns out that the variables of accountability, transparency, and supervision have a value of 0.013, a value of 0.042 and 0.000, which means that respondents at RSUD TC Hillers have the assumption that accountability, transparency and supervision are priorities in improving public service performance. For this reason, RSUD TC Hillers needs to conduct an evaluation of the indicators of accountability, transparency and supervision and also improve these three variables so that they are better. Thus, it can improve public service performance.

In the third hypothesis, it is suspected that the monitoring variable has a dominant influence on the performance of public services at TC Hillers Regional Hospital, which can be proven and accepted in this study.

5. CONCLUSION AND SUGGESTIONS

5.1. Conclusion

From the results of the research and discussion in this study, the following conclusions were drawn:

1) Simultaneously, accountability, transparency, and supervision have a significant influence on the public service performance of TC Hillers Maumere Regional Hospital.
2) Accountability variables, transparency variables, and supervision variables have a significant effect on public service performance. Thus, it is concluded that Accountability, Transparency, and Supervision partially affect the public service performance of RSUD TC Hillers Maumere.
3) Supervision has a dominant influence on public service performance. This shows that the main aspect that needs to be considered in improving public service performance is the extent to which supervision contributes to improving public service performance.

5.2. Suggestion

From the conclusions above, the suggestions for this study are as follows:

1) For the Management of TC Hillers Maumere Regional Hospital.
   Accountability needs to be maintained and improved by carrying out services in accordance with SOPs, while providing rewards to employees and health workers who work in accordance with the established SOPs.
   Transparency needs to be maintained and improved by providing easy access to public information regarding the services provided by RSUD TC Hillers Maumere.
   Supervision needs to be maintained and improved by both internal hospital institutions and independent institutions.
2) For further researchers
   This study only examines the variables of Accountability, Transparency, and Supervision in only one hospital. Therefore, it is expected that further researchers will examine other variables, and not only in TC Hillers Regional Hospital but in all hospitals in Sikka Regency.

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