

THE EFFECT OF TRANSFORMATIONAL LEADERSHIP, APPARATUS COMPETENCE, AND CLARITY OF BUDGET TARGETS ON THE QUALITY OF THE PERFORMANCE ACCOUNTABILITY SYSTEM OF GOVERNMENT AGENCIES AT THE DIRECTORATE GENERAL OF CULTURE-MINISTRY OF EDUCATION AND CULTURE IN INDONESIA WITH ORGANIZATIONAL COMMITMENT AS AN INTERVENING VARIABLE

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ABSTRACT

This study aims to analyze the effect of transformational leadership, apparatus competence, and clarity of budget targets on the quality of the performance accountability system of government agencies with organizational commitment as an intervening variable at the Directorate General of Culture-Ministry of Education and Culture in Indonesia. This type of research is causality associative. This research was conducted using a survey method by distributing questionnaires to work units within the Directorate General of Culture – Ministry of Education and Culture. The population of this study is all work units within the Directorate General of Culture – Ministry of Education and Culture, totaling 39 work units, consisting of 78 samples of respondents including Program, Budget, and Reporting Compilers and Head of Administration Subdivision. The data analysis method used is descriptive statistical analysis and Partial Least Square (SEM-PLS) analysis. The Smart PLS 3.0 program assists the analysis. This study indicates that transformational leadership and clarity of budget targets have a positive and significant impact on the quality of the performance accountability system of government agencies. Transformational leadership, apparatus competence, and clarity of budget targets have a positive and significant impact on organizational commitment. Meanwhile, apparatus competence and organizational commitment have a negative and insignificant effect on the quality of the performance accountability system of government agencies. Moreover, organizational commitment does not mediate transformational leadership, apparatus competence, and clarity of budget targets on the quality of the government agency's performance accountability system.

KEYWORDS: *Transformational Leadership, Apparatus Competence, Clarity of Budget Targets, Organizational Commitment, Quality Accountability System Performance of Government Agencies.*

INTRODUCTION

Improvement of the government management system is a critical agenda in bureaucratic reform that the current government is carrying out. Bureaucratic reform is one of the first steps in realizing a good, effective, and efficient government system arrangement to serve the community appropriately, quickly, and professionally. The government management system is expected to focus on increasing accountability and improving results-oriented performance (outcome). This accountability strengthens by implementing a clear, regular, and effective accountability system policy called the Government Agency Performance Accountability System (SAKIP).

Accountability is the key term of the system in the context of government organizations. According to Mardiasmo (2018), accountability provides information on government activities and performance to interested parties. With this information, both the central government and local governments must be willing and able to become the subject of providing information on the required financial activities and performance in an accurate, relevant, timely, consistent, and reliable manner.

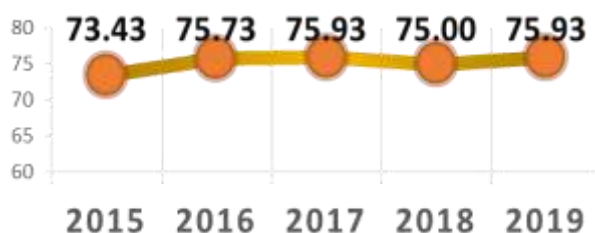
Information is presented openly so that the public can assess the government's performance during the fiscal year, either in the form of a statement of government accountability for the use of APBN/APBD funds in carrying out State/Regional development as well as its accountability in implementing programs related to the provision of services to the community in one fiscal year. This form of public attention is a natural consequence of the taxes and levies that have been paid by the public. In a democratic country like Indonesia, public organizations are required to be accountable for all their actions.

Public complaints in recent years related to irregularities in the implementation of public service performance were recorded by the Ombudsman of the Republic of Indonesia. The Ombudsman of the Republic of Indonesia is a state institution that has the authority to oversee the implementation of public services. It is known that what has been recorded by the Ombudsman of the Republic of Indonesia, who is ranked first, is still complaining about the performance of government agencies which are considered to be lacking in the eyes of the public.

SAKIP attracted the attention of the general public when the Minister for Administrative Reform and Bureaucratic Reform (Menpan-RB) for the period 2014-2016, Yuddy Chrisnandi, announced to the public the results of the 2015 evaluation of the implementation of SAKIP for all ministries, institutions, and local governments at the end of December 2015. due to the many questions from ministries, institutions, and local governments which questioned the evaluation results obtained (www.antaraneews.com). There are those who view that the performance appraisal conducted by the Kemenpan-RB has no basis, is not authorized, and tends to be tendentious because it involves a cabinet reshuffle (www.tempo.com). There are also those who think that the indicators or assessment methods need to be studied further. However, not a few also support it because it is a means of transparency and accountability of state administration agencies (www.kompas.com).

In the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 63 of 2011 concerning Guidelines for Structuring the Performance Benefit System for Civil Servants, it is stated that the results of the evaluation of the implementation of programs and activities of bureaucratic reform of Ministries/Institutions carried out by the National Bureaucratic Reform Team (TRBN) are used by the Minister of Finance as consideration. in the calculation of the amount of the performance allowance and is used in the process of determining the approval of the amount of the performance allowance in the Meeting of the National Bureaucratic Reform Steering Committee (KPRBN).

This, of course, is an encouragement for Ministries/Institutions that have implemented bureaucratic reforms to improve performance and discipline, both from the aspect of program management, finance, and anti-corruption behavior. Within the Ministry of Education and Culture, the implementation of SAKIP is also based on the Regulation of the Minister of Education and Culture Number 9 of 2016 concerning the Performance Accountability System in the Ministry of Education and Culture. Following the performance accountability evaluation conducted by the KemenPAN-RB for 2015, 2016, 2017, 2018, and 2019, the Ministry of Education and Culture is included in the "BB" predicate with successive achievement values of 73.43, 75.73, 75.93, 75, and 75.93. This assessment shows the degree of quality and efficiency of budget use compared to its performance achievements, the quality of the development of organizational performance culture, and results-oriented governance at the Ministry of Education and Culture shows excellent results.



To maintain and increase the value of SAKIP achievements, the Ministry of Education and Culture conducts internal evaluations of work units within the Ministry of Education and Culture. The evaluation results are announced in the Finance and Performance Coordination Meeting, which is attended by all leaders and financial managers of work units within the Ministry of Education and Culture. The Ministry of Education and Culture also gives the best

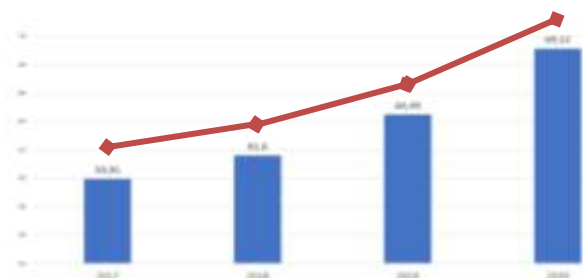
SAKIP award to work units every year, and 2020 itself is the fourth year the award has been given. It is anticipated that the awarding of these awards can provide a stimulus for other work units to improve the quality of SAKIP implementation in their work units. In addition, the large number of work units implementing SAKIP will impact appropriately reducing budget leakage or increasing the use of budgets that are right on target or generate performance (outcomes), and the development of a performance culture in all units.



Following the results of the internal evaluation of the Ministry of Education and Culture, the implementation of SAKIP in work units within the Ministry of Education and Culture has shown improvement. This can be seen from the increasing number of work units that get ranks A, BB, and B and the decrease in work units that get CC and C predicates.

The Directorate General of Culture is one of the Ministry of Education and Culture directorates, overseeing 39 work units within it. The application of SAKIP in the cultural

environment itself has not produced encouraging results. Based on the results of the internal evaluation of the Ministry of Education and Culture, the average value of the SAKIP of the Director-General of Culture from 2017 to 2020 has increased. However, there are several symptoms that indicate that SAKIP in the Directorate General of Culture has not been running effectively and efficiently.



These symptoms are known from the performance monitoring results carried out by the Planning Bureau of the Ministry of Education and Culture, including delays in filling out performance data in the E-performance application. In addition, the comparison of performance achievements with the final strategic plan targets and reports on the efficiency of the use of budget resources have not been carried out. Some work units have also not carried out regular internal evaluations on the progress of achieving

the performance agreement with the leadership. Based on the supporting data provided by the work unit, internal evaluation generally only focuses on evaluating the implementation of activities and budget absorption. The performance evaluation must also provide recommendations for improvement of planning and performance improvement implemented. The previous year's SAKIP evaluation results had not been followed up by some work units, which caused the findings of the previous year's SAKIP evaluation to be repeated in the current year. Lastly, some work units have not yet achieved the target of the performance agreement optimally.

One of the factors that influence the quality of SAKIP implementation in the organization is leadership style. The role of leadership is very strategic and essential in an organization as one of the determinants of success in achieving the mission, vision, and goals in an organization. The success or failure of a goal achieved by an organization depends on the leader. Another factor is the competence of the apparatus. Apparatus competence has a significant influence on performance, both individual performance, and organizational performance. In order to achieve effectiveness and efficiency within an organization, quality human resources are needed to achieve optimal organizational performance. The quality of the budgeting process strongly influences the benchmark for performance achievement because performance achievement is a continuous link with the budgeting process.

Transformational leadership, apparatus competence, and clarity of budget targets are closely related to the commitment built within the organization, where organizational commitment built by each individual in the organization affects behavior and performance. The greater the individual's commitment to the organization will affect the dimensions of transformational leadership style, apparatus competence, and clarity of budget targets applied in government agencies and will improve employee performance and ultimately affect organizational performance. In connection with this, the authors are interested in researching with the title "The effect of Transformational Leadership, Apparatus Competence, and Clarity of Budget Targets on the Quality of the Performance Accountability System of Government Agencies at the Directorate General of Culture - Ministry of Education and Culture in Indonesia with Organizational Commitment as an Intervening Variable."

LITERATURE REVIEW & HYPOTHESES

The Theory of Attitude and Behavior

The theory of attitude and behavior states that behavior is determined by what something is done (attitude), guidelines for something to be done (social rules), and what is usually done (habits) that determine the formation of organizational behavior. This attitude is manifested by the behavior of the extent to which the

employee works to achieve the performance targets that have been set, which will ultimately affect the organization's performance based on the commitment of each individual within the organization.

Goal-Setting Theory

Goal-Setting Theory is one form of motivation theory, emphasizing the importance of the relationship between the goals set and the resulting performance. If an individual is committed to achieving his/her goals, then that commitment will affect his/her actions and affect the consequences of his/her performance.

Agency theory

In agency theory, there are two parties who make an agreement or contract, namely the party that gives the authority (principal) and the party that receives the authority (agent). Public accountability is the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the principal, who has the right and authority to demand such accountability.

Government Agency Performance Accountability System (SAKIP)

Based on the Presidential Regulation of the Republic of Indonesia Number 29 of 2014, it is stated that the Performance Accountability System for Government Agencies is a systematic series of various activities, tools, and procedures designed to determine and measure, collecting data, classifying, summarizing and reporting performance to government agencies in the context of accountability and improving the performance of government agencies.

Transformational leadership

Transformational leadership is the antithesis of the leadership model that wants to maintain the status quo so that transformational leadership can be defined as leadership that includes organizational change efforts (Nugroho, 2011). Transformational leadership can be defined as the level of the leader's ability to change the mentality and behavior of followers for the better by showing and encouraging them to do things that seem impossible. Transformational leadership also develops everyone into self-leadership, namely leaders who lead others to lead themselves. Leaders who have a transforming vision will direct all individual potential to increase job satisfaction, organizational commitment, and high performance.

Apparatus Competences

According to the Decree of the Head of the State Personnel Agency Number 46A of 2003, competence is the ability and characteristics possessed by a Civil Servant in the form of knowledge, skills, and behavioral attitudes needed in carrying out his duties, so that the Civil Servant can carry out his duties professionally, effectively and efficiently. Competence, according to Spencer & Spencer (1993, in Suryanto et al., 2017), is a characteristic that underlies behavior that describes personal character (particular/distinctive traits), motives, values, self-concept, skills, or knowledge possessed by someone who performs superiorly (a superior performer) in the workplace. Managing the competence of the apparatus is believed to be able to support the organization to improve and improve the quality of its performance.

Clarity of budget targets

Clarity of budget targets is the extent to which budget allocations are clearly and determined explicitly to understand the budget by the person responsible for achieving the budget targets. This will encourage employees to do their best to achieve the desired organizational goals to achieve the expected quality of organizational performance.

Organizational commitment

Organizational commitment is defined as a bond between the individual and the organization. The individual has a sense of belonging to the organization where he works, as evidenced by a strong belief in and support for the organization's values, goals, and objectives. Organizational commitment makes individuals work seriously by mobilizing their abilities and skills, prioritizing the organization's interests, and will make the organization able to achieve better quality performance.

RESEARCH HYPOTHESES

H1: Transformational leadership has a direct effect on the quality of the performance accountability system of government agencies.

H2: Transformational leadership has a direct effect on organizational commitment.

H3: The competence of the apparatus has a direct effect on the quality of the performance accountability system of government agencies.

H4: The competence of the apparatus has a direct effect on organizational commitment.

H5: The clarity of budget targets has a direct effect on the quality of the performance accountability system of government agencies.

H6: The clarity of budget targets has a direct effect on organizational commitment.

H7: Organizational commitment has a direct effect on the quality of the performance accountability system of government agencies.

RESEARCH METHODS

The population in this study were all work units within the Directorate General of Culture, Ministry of Education and Culture, totaling 39 work units. The respondents selected were State Civil Apparatus who had duties and functions as program, budget, and reporting compilers, supervisory officers/heads of administrative subsections as supervisors of program, budget, and reporting compilers, totaling 76 respondents.

The type of data used in this study is primary data, namely data collected by distributing a list of questions to be filled out or answered by the sample. Concerning the respondents spread all over Indonesia, the questionnaire list is sent online through the Google form.

Measurement of the variables used a Likert scale of 1 to d. 5. The data analysis method uses SEM PLS with the SmartPLS 3.0 application tool. PLS analysis has 2 model components, namely the measurement model/outer model and the structural model/inner model. Testing the measurement model (outer model) aims to evaluate the construct variables being studied, namely the validity and reliability of a variable, including: (1) Internal Consistency/Composite Reliability, (2) Convergent Validity, and (3) Discriminant Validity (Hair et al., 2014). While testing the structural model (inner model), it analyzes the relationship between the constructs (between latent variables), namely exogenous and endogenous, and the relationship between them, or in other words, testing the research hypothesis. There are at least five parts that need to be analyzed in this structural model, including: (1) Collinearity/VIF), (2) Coefficient of Determination (R Square), and (3) Path Coefficient. (4) Path Coefficient Significance Test; and (5) Total Effect Test.

RESULTS & DISCUSSION

Based on the results of data analysis using the SmartPLS 3.0 application, it is known that:

Outer Model Testing

Table 1
Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
X1 - KT	0.966	0.968	0.970	0.729
X2 - KA	0.878	0.914	0.910	0.670
X3 - KSA	0.886	0.895	0.913	0.638
Y - SAKIP	0.950	0.952	0.956	0.646
Z - KO	0.900	0.913	0.926	0.717

1. Internal consistency analysis is a form of reliability used to assess the consistency of results across items on the same test. Internal consistency testing uses a composite reliability value with the criteria of a variable being said to be reliable if the composite reliability value is > 0.600 (Hair et al., 2014). Based on the data in table 1, it is known that all variables have a Composite Reliability value > 0.600, which means that all variables in the study are reliable.
2. A convergent validity test is used to see the extent to which a measurement is positively correlated with alternative measurements of the same construct. To see whether an indicator of construct variables is valid or not, judging from the outer loadings, it must be greater than 0.700 (Hair et al., 2014). From the convergent validity test results, it is known that there are 18 indicators that do not meet the criteria of a total of 58 indicators. These indicators have been eliminated from the measurement model. The requirement also strengthens the convergent validity test that the average value of the extracted variance (AVE) must be > 0.500 (Fornell and Larcker, 1981; Ghazali, 2014: 40). Based on table 1 above, it is

known that the AVE value of each variable is > 0.500 , so it can be said that all statement items that become research indicators are valid.

- Discriminant validity testing assesses whether an indicator of construct variables is valid or not seen by the Heretroit-Monotrait Ratio (HTMT) must be less than 0.900, then a construct has good discriminant validity (Juliandi, 2019:78). Based on the table below, the correlation between variables has a value of HTMT < 0.900 ; thus, the correlation value of all variables is declared valid.

Table 2
Discriminant Validity

	X1-KT	X2-KA	X3-KSA	Y-SAKIP	Z-KO
X1-KT					
X2-KA	0.677				
X3-KSA	0.806	0.890			
Y-SAKIP	0.837	0.740	0.894		
Z-KO	0.663	0.742	0.899	0.710	

Inner Model Testing

- Collinearity. Collinearity test / VIF is to prove the correlation between latent variables/ constructs is strong or not. The value used to analyze it is by looking at the VIF value. If the VIF value is > 5.00 , there is a collinearity problem, and vice versa if the VIF is < 5.00 , then there is no collinearity problem (Hair et al., 2014). From the collinearity table below, it is known that the correlation of all variables has a value of < 5.00 ; thus, there is no collinearity problem in this study.

Table 3
Collinearity Statistics (VIF)

	X1 - KT	X2 - KA	X3 - KSA	Y - SAKIP	Z - KO
X1 - KT				2.500	2.296
X2 - KA				1.861	1.705
X3 - KSA				3.298	2.849
Y - SAKIP					
Z - KO				2.788	

- R Square. The coefficient of determination (R Square or R Square) or symbolized by R^2 is useful for predicting and seeing how big the contribution of the influence given by variable X simultaneously (together) to variables Y and Z. The higher the value of R^2 , the better the predictive model of the proposed research model. Based on the table below, it is known that the R Square value for the SAKIP quality variable (Y) is 0.837, which means that the SAKIP quality variable (Y) is influenced by 83.7% by transformational leadership variables (X1), apparatus competence (X2), and budget target clarity (X3). At the same time, the remaining 16.3% of the SAKIP quality variable (Y) is influenced by other variables outside of this research model. Moreover, the value of R Square for the organizational commitment variable (Z) is 0.641, which means that the organizational commitment variable (Z) is influenced by 64.1% by the transformational leadership variable (X1), apparatus competence (X2), and budget target clarity (X3). Other variables outside this research model influence the remaining 35.9% organizational commitment variable (Z).

Table 4
R Square

Matrix	R Square	R Square Adjusted
	R Square	R Square Adjusted
Y - SAKIP	0.837	0.828
Z - KO	0.641	0.626

3. Path Coefficient. If the path coefficient value is positive, it indicates that an increase follows an increase in the value of one variable in the value of other variables. If the path coefficient value is negative, it indicates that a decrease follows an increase in one variable in other variables. Based on the table below, it is known that X1 and X3 have a positive influence on the Y variable, respectively, by 0.443 and 0.579. While the variables X2 and Z have a negative effect on the variable Y of 0.052 and 0.014, respectively. While the variables X1, X2, and X3 have a positive influence on the variable Y of 0.270, 0.237, and 0.401, respectively. So the structural equation formed from this research is $Y = 0.443X1 - 0.052X2 + 0.579X3 - 0.014Z + e1$ and $Z = 0.270X1 + 0.237X2 + 0.401X3 + e2$.

Table 5
Path Coefficients

Matrix	Path Coefficients				
	X1 - KT	X2 - KA	X3 - KSA	Y - SAKIP	Z - KO
X1 - KT				0.443	0.270
X2 - KA				-0.052	0.237
X3 - KSA				0.579	0.401
Y - SAKIP					
Z - KO				-0.014	

4. Path Coefficient Significance Analysis. In this test, there are two stages: testing the direct influence hypothesis and testing the indirect influence hypothesis. Direct influence testing is a test to prove the hypotheses of the influence of a variable on other variables directly (without intermediaries). Direct influence testing or hypothesis testing aims to answer the problem formulation in Part I. Hypothesis testing is carried out through the bootstrapping process with Smart PLS. Hypothesis testing is accepted if the t-statistics value is above 1.96 with a significance level below 5% (two-tailed) (Ghazali and Latan, 2015). Based on the table below, it is known that hypotheses 1, 2, 4, 5, and 6 are accepted, indicated by p values < 0.05 and t statistics > 1.96. This indicates that transformational leadership and clarity of budget targets have a significant and positive effect on the quality of SAKIP. Moreover, transformational leadership, apparatus competence, and clarity of budget targets have a significant and positive effect on organizational commitment. Meanwhile, hypotheses 3 and 7 were rejected, indicating p values > 0.05 and t statistics < 1.96. This indicates that the competence of the apparatus and organizational commitment have an insignificant and negative effect on the quality of SAKIP.

Table 6
Direct Effect Tests

Path Coefficients

Mean, STDEV, T-Values, P-Values	Confidence Intervals	Confidence Intervals Bias Corrected	Samples		
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O /STDEV)	P Values
X1 - KT -> Y - SAKIP	0.443	0.440	0.089	4.990	0.000
X1 - KT -> Z - KO	0.270	0.260	0.123	2.198	0.028
X2 - KA -> Y - SAKIP	-0.052	-0.034	0.070	0.739	0.460
X2 - KA -> Z - KO	0.237	0.248	0.105	2.251	0.025
X3 - KSA -> Y - SAKIP	0.579	0.572	0.095	6.102	0.000
X3 - KSA -> Z - KO	0.401	0.398	0.131	3.057	0.002
Z - KO -> Y - SAKIP	-0.014	-0.020	0.084	0.171	0.864

Indirect effect hypothesis testing aims to prove the hypotheses about the influence of one variable on other variables indirectly (through intermediaries). Based on the table below, it is known that testing the indirect effect of transformational leadership, apparatus competence, and clarity of budget targets through an organizational commitment to SAKIP quality produces a negative coefficient, with t statistics < 1.96 and p values > 0.05. This means indirectly that transformational leadership, apparatus competence, and clarity of budget targets through organizational commitment have an insignificant effect on the quality of SAKIP. These results indicate that organizational commitment does not mediate (affect) the relationship of transformational leadership, apparatus competence, and clarity of budget targets to the quality of SAKIP.

Table 7
Indirect Effect Tests

Specific Indirect Effects

Mean, STDEV, T-Values, P-Values	Confidence Intervals	Confidence Intervals Bias Corrected	Samples		
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O /STDEV)	P Values
X1 - KT -> Z - KO -> Y - SAKIP	-0.004	-0.004	0.025	0.156	0.876
X2 - KA -> Z - KO -> Y - SAKIP	-0.003	-0.008	0.024	0.139	0.890
X3 - KSA -> Z - KO -> Y - SAKIP	-0.006	-0.005	0.034	0.171	0.865

5. Total Effects Testing. The overall effect (total effects) between the two latent variables is the sum of the direct influence coefficients and all indirect influence coefficients contained in the research model. Based on the table below, the total influence of transformational leadership and organizational commitment variables, apparatus competence, and organizational commitment variables, and budget target clarity and organizational commitment variables have coefficient values of 25.6%, 22.3%, and 38.7%, respectively, and contribute to improving the quality of SAKIP.

6.

Table 8
Total Effects

Indirect Effect		Direct Effect	
Variable	Coefficient Value	Variable	Coefficient Value
X1-KT → Z-KO	0.270		
Z-KO → Y-SAKIP	-0.014		
Total Effects	0.256	X1-KT → Y-SAKIP	0.443
X2-KA → Z-KO	0.237		
Z-KO → Y-SAKIP	-0.014		
Total Effects	0.223	X2-KA → Y-SAKIP	-0.052

Indirect Effect		Direct Effect	
Variable	Coefficient Value	Variable	Coefficient Value
X3-KSA → Z-KO	0.401		
Z-KO → Y-SAKIP	-0.014		
Total Effects	0.387	X3-KSA → Y-SAKIP	0.579

FINDING

Based on the results of hypothesis testing, it is concluded that:

H1: The Effect of Transformational Leadership (X1) on the Quality of the Performance Accountability System of Government Agencies (Y).

Testing the influence of transformational leadership on the quality of SAKIP resulted in a positive coefficient of 0.443, a t-statistic value of 4.990, and a p-value of 0.000. The t-statistic value is above 1.96 and the p-value <0.05, then the decision of the first hypothesis is accepted. This means that transformational leadership has a significant effect on the quality of SAKIP. The positive influence shows that the better the transformational leadership, the better the quality of SAKIP. A transformational leader will provide direction and services as a catalyst for change and, at the same time, act as a controller of change. The existence of transformational leadership in the organization will have an impact on changes in the improvement and improvement of the performance of public sector organizations.

H2: The Effect of Transformational Leadership (X1) on Organizational Commitment (Z).

Testing the effect of transformational leadership on organizational commitment produces a positive coefficient of 0.270, a t-statistic value of 2.198, and a p-value of 0.028. The t-statistic value is above 1.96 and the p-value <0.05, then the second hypothesis decision is accepted. This means that transformational leadership has a significant effect on organizational commitment. The positive influence shows that the better the transformational leadership, the better the organizational commitment. A transformational leader has the ability to change the mentality and behavior of individuals for the better by showing and encouraging them to develop self-leadership, namely leaders who lead others to lead themselves. Leaders who have a vision of transformation will direct all individual potential to increase job satisfaction, organizational commitment, and high performance. Organizational commitment makes individuals work seriously by mobilizing their abilities and skills, prioritizing the organization's interests, and will make the organization able to achieve better quality performance.

H3: The Effect of Apparatus Competence (X2) on the Quality of the Performance Accountability System of Government Agencies (Y).

Testing the influence of apparatus competence on the quality of SAKIP resulted in a negative coefficient of 0.052, a t-statistic value of 0.739, and a p-value of 0.460. The t-statistic value is below 1.96 and the p-value > 0.05, then the third hypothesis decision is rejected. This means that the competence of the apparatus has no significant effect on the quality of SAKIP. The negative path coefficient between the variable competence of the apparatus on the quality of SAKIP is due to the tendency of employees to seek opportunities to get an education and training only for their interests, namely for their career and position in the organization. In comparison, the organization provides education and training with the aim that employees, as the main element of government administration, can improve their knowledge, skills, and attitudes to create work effectiveness and better implement the tasks of the apparatus and organizational performance. The cause of the insignificance of the apparatus competence variable on the quality of SAKIP is that education and training to increase knowledge and insight related to the implementation of SAKIP in the organization are not obtained by employees regularly. In addition, there are still employees who are placed in this position that is not under their qualifications, so that they find it challenging to meet the performance targets expected by the organization.

H4: The Effect of Apparatus Competence (X2) on Organizational Commitment (Z).

Testing the influence of apparatus competence on organizational commitment produces a positive coefficient of 0.237, a t-statistic value of 2.251, and a p-value of 0.025. The t-statistic value is above 1.96 and the p-value <0.05, then the fourth hypothesis decision is accepted. This means that the competence of the apparatus has a significant effect on organizational commitment. Based on the results of this study, competence with commitment is the right combination and complements each other. Competence is the basic capital of a person or organization in realizing the goals of the organization. Competency management in an organization talks

about the right man in the right place. The statement shows that the functions within the organization must be filled by people who have the competence and qualifications according to the positions they are responsible for it. Organizations must also provide education and training following the qualifications and positions of employees so that employees feel appreciated and contribute to the achievement of organizational performance, which in turn fosters a high commitment to continue to contribute to improving organizational performance.

H5: The Effect of Clarity on Budget Targets (X3) on the Quality of the Performance Accountability System of Government Agencies (Y).

Testing the effect of the clarity of budget targets on the quality of SAKIP resulted in a positive coefficient of 0.579, a t-statistic value of 6.102, and a p-value of 0.000. The t-statistic value is above 1.96 and the p-value <0.05, then the fifth hypothesis decision is accepted. This means that the clarity of budget targets has a significant effect on the quality of SAKIP. The positive effect shows that if the clarity of budget targets is getting better, the quality of SAKIP will be better. A precise budget target will facilitate accountability for success and control anticipation of failure, which has implications for improving the quality of SAKIP.

H6: The Effect of Clarity on Budget Goals (X3) on Organizational Commitment (Z).

Testing the effect of budget target clarity on organizational commitment produces a positive coefficient of 0.401, the t-statistic value is 3.057, and the p-value is 0.002. The t-statistic value is above 1.96 and the p-value <0.05, then the sixth hypothesis decision is accepted. This means that the clarity of budget targets has a significant effect on organizational commitment. The positive influence shows that if the clarity of budget targets improves, the organizational commitment will be better. Clarity of budget targets is the extent to which budget allocations are clearly and determined explicitly to understand the budget by the person responsible for achieving the budget targets. Having a clear budget target will encourage employees to foster a sense of ownership of the organization where they work, as evidenced by a strong belief in and support for the organization's values, goals, and objectives.

H7: The Effect of Organizational Commitment (Z) on the Quality of the Performance Accountability System of Government Agencies (Y).

Testing the effect of organizational commitment on the quality of SAKIP resulted in a negative coefficient of 0.014, a t-statistic value of 0.171, and a p-value of 0.864. The t-statistic value is below 1.96 and the p-value > 0.05, then the seventh hypothesis decision is rejected. This means that organizational commitment has no significant effect on the quality of SAKIP. The negative path coefficient between the variables of organizational commitment to the quality of SAKIP is because employees get salaries and benefits that have been set by the government. However, employees are not motivated or motivated to do a better job. With a fixed income and the existence of old-age insurance and pension insurance, ASN is in a comfort zone and tends to maintain that comfort zone. This resulted in ASN being less concerned with organizational performance. The low commitment of employees to the organization is due to the low appreciation of the leadership for employee performance. Employees feel underappreciated for their services and contributions in efforts to improve organizational performance. In comparison, employees who have duties and functions related to the implementation of SAKIP in the organization have a great and strategic responsibility for achieving organizational goals. Like a valuable asset, the presence of superior employees needs to be given special treatment so that other employees will be motivated and motivated.

CONCLUSION

Transformational leadership and clarity of budget targets have a positive and significant effect on the quality of the performance accountability system of government agencies. Transformational leadership, apparatus competence, and clarity of budget targets have a positive and significant impact on organizational commitment. Meanwhile, apparatus competence and organizational commitment have a negative and insignificant effect on the quality of the performance accountability system of government agencies. Also, organizational commitment does not mediate transformational leadership, apparatus competence, and clarity of budget targets on the quality of the performance accountability system of government agencies. The R Square value for the SAKIP quality variable (Y) and organizational commitment (Z) was 83.7% and 64.1%, respectively.

LIMITATIONS

This research was only conducted within the Directorate General of Culture-Ministry of Education and Culture with a relatively small population of 76 respondents. This study does not describe the overall condition

of the Ministry of Education and Culture. This study also uses a questionnaire, so that there may be weaknesses encountered such as respondents' less accurate answers, answering carelessly, and answering each question cannot be separated from the perceptions of each respondent and are subjective.

SUGGESTIONS FOR FURTHER STUDIES

Further study is anticipated to establish the leadership of each work unit within the Indonesian Ministry of Education and Culture as the primary responder when evaluating organizational performance. Since leadership quality is often seen as the most critical element determining an organization's success or failure, researchers may also include factors not examined in this study, such as the effectiveness of internal controls, reporting systems, legislative controls, and public opinion future research.

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