

## PUBLIC ATTENTION'S EFFECT ON LOCAL GOVERNMENT PERFORMANCE ACCOUNTABILITY IN INDONESIA

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**Abstract:** This research examines the accountability of local government performance. The objective of this study is to obtain empirical evidence regarding the influence of public attention on the accountability of local government performance in Indonesia. The sample used in this research consists of 1,542 local governments in Indonesia in 2018 and 2020. The variables employed include the dependent variable, which is the accountability of local government performance; the independent variable, public attention proxied by internet search activity; and control variables such as government size, complexity of local government, region type, and geographic location of the local government. This study utilizes secondary data obtained from the Financial Statements of Local Governments (LKPD), the Annual Reports of the Ombudsman, the Ministry of Administrative and Bureaucratic Reform (PAN and RB), and data from the Central Bureau of Statistics (BPS). The research findings indicate that independent variables, namely internet search activity, have a positive influence on the accountability of local government performance. Furthermore, the control variables of government size and geographic location of the local government have an impact on the accountability of local government performance, while the complexity and type of local government do not affect the accountability of local government performance.

**Keywords:** *Accountability, Attention Public, LAKIP*

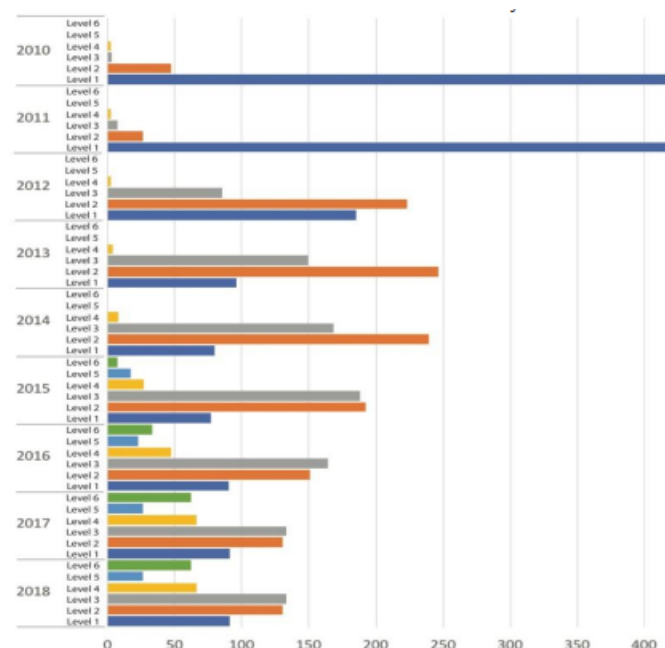
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### 1. Introduction

Indonesia has been implementing a new way of governance since the end of the centralized system era during the New Order under the absolute rule of President Suharto, moving towards a decentralized system with the establishment of regional governments (Diprose et al., 2019). There is one main objective of decentralization in Indonesia through regional autonomy, which is to prosper the community through the maximum management of potential and independent regional development by the regional government (Holzhacker et al., 2016). The implementation of regional autonomy is also accompanied by a process of democratization (Harun et al., 2019), where the community enjoys full democracy by electing regional heads and regional representative councils. Therefore, the regional government can be accountable to the people by producing outputs in the form of improved overall welfare for the population (Saragih, 2022). The accountability of the regional government to the community is an absolute necessity, considering their relationship falls under the category of agency relationships (Halim

& Abdullah, 2006). One form of accountability of the regional government to the people is through good performance accountability (Schillemans et al., 2013; Yasin et al., 2019). From the perspective of agency theory, the performance accountability of the regional government is a manifestation of their accountability as agents to the community as the principal, who entrusts the management of the region to the government. However, despite the implementation of regional autonomy for more than two decades, the performance accountability of the regional government remains a crucial issue in Indonesia (Muhtar et al., 2021; Yasin et al., 2019). Muhtar et al. (2021) found that the performance and accountability of the regional government in Indonesia are still far from satisfactory. During the period of 2010–2018, the score of performance accountability of the regional government in Indonesia was mostly below the "good" level. Furthermore, the performance of the regional government still receives many criticisms from the community, which is the recipient of government services (Sutaryo et al., 2022a). There are many criticisms regarding the government's performance that fall short of the public's expectations, especially in delivering services (Sutaryo et al., 2022). This misalignment is not in line with the spirit of regional autonomy to achieve community prosperity through high accountability and performance by the regional government. Therefore, studying the factors that influence the achievement of performance accountability by the government in Indonesia becomes crucial and necessary to address significant issues in this regard.



**Figure.1.**

Achievement of Indonesian Local Government Performance Accountability in 2010-2018  
Source: Muhtar et al., 2021

One interesting factor worth examining as a determinant of performance achievement is the characteristics of the community as the principal (Mäntysaari, 2010), including in the context of regional governments. In the context of Indonesia as a democratic country, the community is given ample space to participate in governance (Lanin & Hermanto, 2019). Therefore, the community plays a crucial role (Neshkova & Guo, 2012). However, the community in Indonesia still faces significant issues that limit their prominent role, particularly

at the regional level. One important issue related to the community in Indonesia is public attention. Indonesian society still has inadequate levels of attention towards governance, as evidenced by statistics showing relatively low levels of community participation (United Nations, 2022). This issue is closely related to regional disparities in Indonesia (Achmad & Prayitno, 2020; Daerobi & Suyono, 2019). Additionally, the community also faces issues such as suboptimal human development (Saragih, 2022), making the issue of public attention increasingly relevant and important to be studied. Therefore, this research aims to examine the influence of public attention on performance accountability in regional governments in Indonesia. This study is expected to make a significant contribution to the literature by addressing the limitations of previous research that explored the role of public attention through a comprehensive study covering all regional governments in Indonesia. This study also provides useful recommendations for both the central and regional governments, as well as the community, to achieve good performance and accountability from the government.

## **2. Literature Review**

### **2.1 Theory Agency**

The phenomenon of local government performance accountability in Indonesia can be viewed from the perspective of agency theory. This is closely related to the fact that the relationship between the community and local government is a form of agency relationship (Lane, 2005). The community, as a stakeholder (principal), entrusts the management of local resources to the local government (agent) to be used for the prosperity of the community (Sutaryo et al., 2022b). However, every agency relationship contains agency problems due to conflicting interests (Jensen & Meckling, 1976). In practice, local government officials may act opportunistically to fulfill their own interests rather than those of the community (Arifin et al., 2015; Sutaryo et al., 2020). In this regard, the existence of a mechanism for accountability becomes necessary, and one form of it is through local government performance accountability. In agency management, the profiles of the principal and the agent play a significant role (Mäntysaari, 2010). The characteristics and behavior of the principal as a stakeholder may greatly determine the performance achievements of the agent. In the context of this research, the concept of agency theory is relevant in explaining how public attention influences the achievement of performance accountability in local government in Indonesia.

### **2.2 Performance Accountability of Local Government**

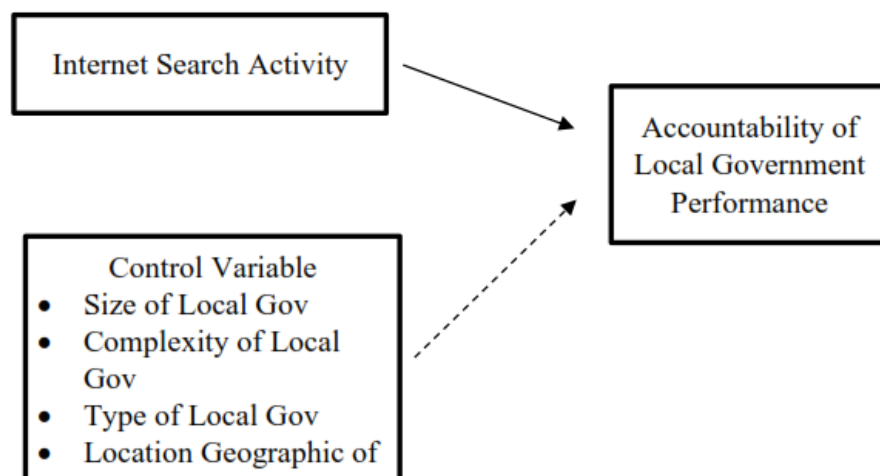
Performance accountability receives significant attention in governance and is studied over time (Parker et al., 2019). Performance accountability is also one of the formal performance indicators for government institutions in Indonesia (Muhtar et al., 2021), considering the importance of performance accountability (Yasin et al., 2019). Conceptually, there are six indicators for measuring performance accountability, which include input, process, output, outcome, benefit, and impact (Adisasmita, 2014). The implementation of performance accountability in Indonesia is referred to as the Government Institution Performance Accountability System (SAKIP). The implementation of SAKIP uses a self-assessment method, where government institutions are allowed to plan, implement, measure, and monitor their performance and then produce achievement reports. Due to its self-assessment nature, the implementation of SAKIP is followed by independent evaluations to obtain objective input on the performance accountability reports submitted. With this, it is expected that government institutions will be better able to achieve good performance accountability (Muhtar et al., 2021). In practice, regional inspectorates will review the draft reports of local government

performance accountability to ensure the reliability of the information, and subsequently, the performance accountability reports will be submitted to the Ministry of Administrative and Bureaucratic Reform (KemenPanRB) for evaluation and assessment.

### **Hypothesis: Public Attention and Performance Accountability of Local Government**

The public plays a significant role in a democratic country where the highest interest lies in the hands of the people (Pelizzo, 2010; Ridlwan & Nurbaningsih, 2018). In this regard, the community is give the right to express opinions and participate in the governance process (Neshkova & Guo, 2012; Nulhusna et al., 2017). Therefore, public attention is highly needed to oversee the governance of local government. High public attention indicates high public participation in governance. Through increased public attention, the aspirations of the community are more likely to be conveyed to the local government, allowing the government to understand what is expect by the community regarding governance (Lanin & Hermanto, 2019). In addition, public attention also creates public pressure that urges the government to fulfill its functions effectively and achieve high performance accountability. Based on previous research and the research concept, the research hypothesis is formulated as follows:

**H1 : Public attention has a positive influence on the performance accountability of local government.**



**Figure 2.** Research Framework

## **3. Research Method**

### **3.1 Research Design**

This study is causal research that employs a quantitative method. Causal research aims to test hypotheses by examining the presence or absence of relationships between variables in the study (Sekaran & Bougie, 2013). Hypothesis testing is conducted by examining the influence of public attention on local government performance. This study utilizes control variables that consist of the size, complexity, type, and geographic location of the local government.

### **3.2 Population, Sample, and Data Collection**

The population in this study is comprised of local governments in Indonesia, including district and city governments, registered with the Ministry of Home Affairs of the Republic of

Indonesia for the years 2018-2022. The total number of local governments in Indonesia is 508. As for the data, this research utilizes secondary data, which refers to information collected from sources other than the researcher (Sekaran & Bougie, 2013). With the research object being local governments in Indonesia from 2018 to 2022, the data for this study is structure as panel data.

### 3.3 Operational Definition and Measurement of Variables

In detail, the operationalization of research variables is explained as follows:

**Table 1. Operationalization of Research Variables**

Variables	Notation	Measurement	Data Sources
<u>dependent variable</u> Accountability of regional/local government performance	LAKIP	Assessment results of Government Performance Accountability System	KemenPAN RB
<u>independent variable</u> Internet search activity	AVGPENCARIAN	Google Search Internet Search Index scores with various keywords related to local government	Google Research Collabs Database
<u>control variable</u> size of the local government	LN_LGASSET	Natural logarithm of total assets of the local government	LKPD
complexity of the local government	LGCOMPLEX	Total Number of Regional Work Units (SKPD)	LKPD
type of the local government	LGTYPE	Dummy: 1= City government. 0=Regency government	Ministry of Internal Affairs
location geographic of the local government	JAVA_DUMMY	Dummy: 1=Local governments in Java Island. 0=Local governments outside of Java Island	Ministry of Internal Affairs

Regression analysis is conducted to test hypotheses regarding the suspected relationship between dependent and independent variables, both partially and simultaneously (Sekaran & Bougie, 2013). Hypothesis testing utilizes the multiple linear regression analysis tool. The formula for multiple linear regression is formulated as follows:

$$\text{LAKIP} = \alpha + \beta \text{AVGPENCARIAN} + \beta \text{JML\_ADUAN} + \beta \text{LN\_LGASSET} + \beta \text{LGTYPE} + \beta \text{LGCOMPLEX} + \beta \text{JAVA\_DUMMY} + e$$



#### 4. Results and Discussion

##### 4.1 Results

##### Descriptive Statistic and Correlation

**Tabel 1. Descriptive Statistics**

Variable	Obs	Mean	Std. Dev.	Min	Max
LAKIP	1524	2.984	1.551	1	6
AVGPENCARIAN	1524	19.597	13.195	0	67.674
LN LGASSET	1524	28.572	.654	24.517	31.458
LGCOMPLEX	1524	51.22	22.447	23	201

The average value (mean) of the dependent variable, government performance accountability (LAKIP), is 2.984. The minimum value of LAKIP is 1 point, and the maximum value is 6 points. The minimum values of the LAKIP variable are found in various regions, including Madiun City, Yogyakarta City, and Kediri City. Meanwhile, the maximum values of the AktKinj variable are spread across different regions, including Lhokseumawe City, Subulussalam City, and Jayapura City. The variable AVGPENCARIAN represents Internet search volume, and it has a minimum value of 0 and a maximum value of 67.67, with an average value of 19.59. Regions with zero Internet searches are found in district or city governments, including Nabire District, Keerom District, and Sorong City. The highest number of Internet searches in this study were found in Bandung District, Bogor District, and Bandung City. The variable LN\_LGASSET (size of the local government) represents the natural logarithm of the local government's asset value, with a minimum value of 24.517, a maximum value of 31.457, and an average value of 28.572. The minimum value of this variable is held by Waropen District, while the maximum value is held by Surabaya City. The variable LGCOMPLEX (complexity of the local government) is calculated based on the number of regional working units (SKPD), with a minimum value of 23, a maximum value of 201, and an average value of 51.21. The minimum value of this variable is held by Kepulauan Talaud District, while the maximum value is held by Konawe District.

**Tabel 2. Descriptive Statistics of Dummy Variables**

Variable	Dummy 0		Dummy 1		Observes	
	Amount	Percentage	Amount	Percentage	Amount	Percentage
LGTYPE	1.245	77,60%	279	22,40%	1.524	100%
JAVA_DUMMY	1.158	70,99%	366	29,01%	1.524	100%

*Notes : LGTYPE = type of the local government; JAVA\_DUMMY = location of the local government*

Variable LGTYPE (type of the local government) is a control variable in the study that describes the status of regional types. This variable is measured using a dummy variable, with 0 representing regency governments and 1 representing city governments. There are 22.40%, or 279 regional governments, classified as city governments. The remaining 77.60%, totaling 1,245 regional governments, are classified as regency governments. Variable JAVA\_DUMMY (location of the local government) describes the geographic location of regional governments, measured using a dummy variable. A value of 0 represents regional governments outside of Java, while a value of 1 represents regional governments within Java. There are 29.01%, or

366 regional governments, located in Java. The remaining 70.99%, totaling 1,158 regional governments, are located outside of Java.

### Hypotheses Testing

Regression analysis is conducted to examine the influence of dependent and independent variables, both partially and simultaneously. Hypothesis testing is performed using multiple linear regression analysis (Sekaran & Bougie, 2013).

**Tabel 3. Regression Results**

LAKIP	Coef.	St.Err.	t-value	p-value	[95% Conf	Interval]	Sig
AVGPENCARIAN	.026	.005	4.80	0	.015	.037	***
LN_LGASSET	.328	.059	5.60	0	.213	.443	***
LGCOMPLEX	-.001	.002	-0.74	.458	-.005	.002	
LGTYPE	.08	.093	0.86	.388	-.102	.263	
JAVA_DUMMY	-.28	.161	-1.75	.081	-.595	.035	*
Constant	-6.784	1.639	-4.14	0	-9.999	-3.57	***
Mean dependent var			2.984	SD dependent var		1.551	
R-squared			0.063	Number of obs		1524	
F-test			25.519	Prob > F		0.000	
Akaike crit. (AIC)			5574.866	Bayesian crit.		5606.841	
				(BIC)			

\*\*\*  $p < .01$ , \*\*  $p < .05$ , \*  $p < .1$

This determinant coefficient is represented by R2 and the adjusted R2 value. Based on Table 4, the adjusted R squared value is 0.063, or 6.3%. R-Squared shows that the independent variable is able to explain 6.3% of the phenomenon of local government accountability performance as the dependent variable. The rest is explained by other factors outside the research model. Table 4 shows that the F-test probability value is lower than 0.05, meaning that this multiple linear regression model is suitable for use with independent variables simultaneously. Accountability for regional and local government performance.

### 4.2 Discussion

Hyphotesis in this study examines the relationship between Internet search activity (AVGPENCARIAN) and the accountability of regional and local government performance. The test results indicate a positive relationship between internet searches and the performance of local governments. A high number of internet searches indicates the community's awareness of the activities of the local government. Previous research also shows that social media platforms, such as Sina Weibo and Tencent Weibo in China, play a significant role in enhancing the transparency and accountability of local government as well as reducing information inequality (Magdalene Z. A. & Chong, 2019; Yang et al., 2020). The control variable of the size of the local government has a positive impact on the accountability performance of local governments (p-value 0.000). The greater the assets owned by the local government, the better their transparency and accountability (Aminah et al., 2019; Dasmar et al., 2020). The variable of complexity of the local government (LGCOMPLEX) does not have a significant effect on the accountability performance of local governments (significance level of 0.285 above 10%).

The number of regional work units (SKPD) does not affect the demand for good performance and accountability (Pandansari, 2016). The control variable of type of local government (LGTYPE) does not have a significant effect on the accountability performance of local governments (significance level of 0.227 above 10%). Internet access is widespread in various regions, including rural areas (Nosihana & Yaya, 2016). The geographic location of the local government (JAVA\_DUMMY) has a significant impact on the accountability performance of local governments (significance level of 0.035 below 5%). Local governments in Java and Bali tend to adhere more to government accounting standards (SAP) due to better accessibility, infrastructure, and human resource quality (Suharyanto et al., 2018).

### Subsample Analysis

Subsampling is a statistical method used to measure and control non-sampling errors and estimate standard errors. This method serves as a tool to draw conclusions from various population conditions. Furthermore, to obtain a more comprehensive understanding of the accountability of local government performance in Indonesia, this research conducts subsample analysis testing aimed at exploring more comprehensive results by considering the geographic location of the local government and the type of local government, which is divided into city and district governments. There are several characteristic differences between these two types of local government, especially demographic characteristics (Muhtar et al., 2021). In addition to demographic characteristics, there is a tendency for different levels of development in the two types of local government (Saragih, 2022). According to Suharyanto et al. (2018), the geographical location of local governments (in Java and outside Java) affects the accountability of local government performance.

**Tabel 4. Resultsof Subsample Analysis**

	(1)	(2)	(3)	(4)
AVGPENCARIAN	.021*** (.007)	.033*** (.009)	.003 (.01)	.029*** (.006)
LN_LGASSET	.235** (.102)	.361*** (.071)	.116 (.075)	.484*** (.082)
LGCOMPLEX	-.001 (.004)	-.001 (.002)	-.008** (.004)	0 (.002)
LGTYPE	.291* (.169)	-.012 (.111)		
JAVA_DUMMY			.736** (.318)	-.519*** (.175)
_cons	-4.214 (2.867)	-7.807*** (1.985)	-.067 (2.089)	-11.323*** (2.292)
Observations	366	1158	279	1245
R-squared	.05	.036	.096	.066
Adj R <sup>2</sup>	.04	.033	.083	.063
F-stat	6.885	13.515	7.75	25.858

*Robust standard errors are in parentheses*

\*\*\*  $p < .01$ , \*\*  $p < .05$ , \*  $p < .1$

Notes:

(1) Java-island; (2)Non-Java Island; (3) City; (4)District



Table 4 shows that Internet Search Volume (AVGPENCARIAN) does not have an effect on the performance of local governments (LAKIP), contrary to the main results. However, Table 4 indicates that public attention (AVGPENCARIAN) has a positive influence on the performance of local governments (LAKIP), consistent with the main findings in Table 3. The variable Number of Complaints (JML\_ADUAN) affects the performance of local governments (LAKIP), consistent with the main results in Table 3. The subsample analysis in Table 4 reveals that the control variable for the size of local governments (LN\_LGASSET) has a positive impact on the performance of local governments (LAKIP), consistent with the main results in Table 3.

The variable for the complexity of local governments (LGCOMPLEX) does not influence the performance of local governments (LAKIP) based on the subsample results in Table 4, in line with the main findings. However, in Table 4, it is evident that the control variable for the type of local governments (LGTYPE) has a positive impact on the performance of local governments (LAKIP), which differs from the results for the sub-sample of local governments in regions outside of Java in Table 4.

## **5. Conclusion**

This study examines the influence of public attention, represented by Internet search activity, on the accountability performance of local government. The study concludes that Internet search activity has a positive impact on the accountability performance of local governments. The results of the analysis indicate that the control variables, size of local government and complexity of the local government, do not have a significant impact on the accountability performance of local government. However, the control variable of the type of local government has a negative influence on the accountability performance of local government. On the other hand, the control variable of the geographical location of the local government has a positive impact on the accountability performance of the local government.

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