

Available at <u>http://jurnal.stie-aas.ac.id/index.php/jap</u> Jurnal Akuntansi dan Pajak

LITERATURE REVIEW: FACTORS THAT AFFECTING THE PERFORMANCE OF GOVERNMENT ORGANIZATIONS

Subroto¹, Ari Saptono², Mohammad Sofwan Effendi³

¹ Doctoral Postgraduate Student, Management Science, Jakarta State University ^{2.3} Lecturer of Postgraduate Doctoral, Management Science, Jakarta State University Email: <u>Subroto_9917921009@mhs.unj.ac.id</u>

Abstract

Achievement of Organizational Performance for leaders is the art of leadership and strategy that depends on the capabilities, intuition, creativity and experience in optimizing human resources and available facilities. Although the infrastructure is already available, triggering and strengthening factors are needed through organizational culture in order to achieve effective organizational performance and sustainability. This article tries to explore the factors that influence the accountability of organizational performance. The literature reveals that strategic leadership, human resource competence and information and technology capabilities through organizational culture moderation will affect the accountability of government organizational performance. It is hoped that this article will be useful for government organizations in optimizing resources and budgets in order to improve public services with various changes and challenges in the future.

Keywords: organizational culture, strategic leadership, organizational performance, information and technology capabilities, human resource competencies

1. INTRODUCTION

In recent years, the entire world has faced a prolonged outbreak of the Covid-19 pandemic, including Indonesia. The condition collapsed countries because part of the government's budget was directed towards dealing with and tackling the outbreak. The budget reduction government's negatively affects the performance in public services. To reduce the in outbreaks, Indonesian increase the government has set a policy of reducing the activity of the community and employees, namely the prohibition of crowding in activities. maintaining distance in communication, always wearing masks, and so on. In addition, the government has set a policy of limiting the presence of employees in the office, which is between 25% - 50% of the total employees, reducing physical activities and leaving the city, and so on.

The existence of budgetary constraints

and employee activities in the office will affect the performance produced by government organizations in public services. As a case review, the author takes the facts on the organization of the Ministry of Youth and Sports (abbreviated as Kemenpora) which provides public services in the field of youth and sports. To carry out community service, organizational activities are actually more dominant outside the office to organize sports championships and youth activities both nationally and internationally, in between requires a very significant budget and human resources.

Looking at the conditions of the Covid-19 pandemic and the problems faced, the fact that what happened to the Ministry of Youth and Sports organization actually obtained the opposite performance results, namely the results of indicators on performance have increased from the target set. Based on data

obtained from the Ministry of Youth and Sports, the results obtained are that the Bureaucratic Reform Index from the Ministry of PAN and RB has increased, namely originally getting a value of 60.62 from 100 points (in 2018) to 65.87 (in 2019). Similarly, the performance of the Evaluation of Performance Accountability The of Government Agencies from the Ministry of Finance-RB obtained a "B grade" with an improvement in the original value of 63.70 from 100 points (in 2018) to 66.21 (In 2019). Similarly, the results of the audit of the financial statements conducted by the BPK-RI originally received a Fair With Exception (WDP) opinion in 2018 increased to an Unqualified Fair Opinion (WTP). Meanwhile, the results of the IKPA performance assessed by the Ministry of Finance with the original improvement were 77.3 0 from 100 points (in 2020) to 78.97 (Year 2021).

The role of the performance of government organizations in the Ministry of Youth and Sports is a contradiction of the conditions that the conditions of the Covid-19 occur. pandemic, which is a concern for the researcher to conduct research studies on the factors that affect the success performance of the organization. In this case, the researcher assumes based on a literature review that leadership style as part of the leader strategic organization applies as an influencing factor to overcome the constraints that occur. Likewise, information and technology capabilities and the use of documentation management as decisionmaking materials, the competence of human resources in carrying out tasks with limitations faced, and organizational culture as a trigger or reinforcement to encourage the achievement of organizational performance are important factors for the organization that will be studied and analyzed in later research.

Strategic Leadership Research moderated by Organizational Culture to encourage increased performance accountability in the Ministry of Youth and Sports, which is used as a *driving force* in the performance of government agencies has not been widely carried out in previous studies, as has been the case with previous studies. Modeling Accountability for Organizational Performance by involving organizational culture moderation is really a moderation factor that is still rarely done by previous researchers in government Thus, modeling or conceptual organizations. constellation that utilizes the parameterization of aspects of Strategic Leadership, Human Resorces Competence, and Information and Technology moderated by Organizational Culture as a driver of increasing Organizational Performance Accountability can be used for further research. The formulation of this concept is an important knowledge capital for government organizations in facing environmental dynamics that are very vulnerable (volatile), full of uncertainty, complexity problems, and full of doubts in decision making (ambiguity) in elaborating elementary schools in the future.

2. LITERATURE REVIEW

1. Strategic Leadership

Based on the Theory of Strategic Leadership, Hambrick and Mason (1984) developed leadership theory. The theory of leadership has developed today, becoming strategic leadership. In contrast to the previous leadership theory, which only analyzed leaders at the organizational level. This strategic leadership theory focuses more on the leader of the executive of the it organization, which does not only analyze the relationship between the leader and his followers, but also the strategy and activity carried out. This theory of strategic leadership is influenced by the theory of transactional and transformational leadership. This was followed by a research conducted by Bass (1998). Bass conducts an investigation into the CEO of a company. Bass (1998) found that the transactional and transformational *leadership* frame works are very useful for top level managers. According to Cannella and Monroe (1997), transformational leadership and transactional leadership provide a more realist view is for a leader. In addition to, according to Vera Crossan (2004)and to manage organization learning, the most effective strategic leadership is to use transactional and tranformation leadership. Therefore, it can be concluded that strategic leadership is part of transactional and transformational leadership.

According to Christensen (1997), strategic leadership is the ability of upper management to maintain event anticipation and maintain flexibility of well as the ability to see the long term in order to manage the organization. According to Rowe (2001), strategic leadership is the ability to influence a person to voluntarily make daily decisions, where these decisions can increase the long-term survival of the organization, and at the same time also maintain the short-term financial viability of the organization. According to Ireland and Hitt (1999), strategic leadership is the ability of a person to practice, imagine and maintain flexibility, and think strategically and work with others to make changes for the sustainability of the organization in the future. According to Jooste and Fourie (2009), strategic leadership is the ability of leaders to anticipate, imagine, and maintain flexibility, as well as give authority (empower) to others to create the strategic changes needed by an organization. According to Boal and Hooijberg (2001),strategic leadership focuses on everyone who has responsibility for the organization, not only the CEO but also the top-level leader (Top Management Team / TMT).

Based on the explanation above, it is concluded that the importance of the role and influence of the leader in the organization is the leader's ability to influence the spirit, excitement, safety, quality of work, and organizational achievements. In addition, leadership plays a role in encouraging individuals and groups, including optimizing the resources they have to achieve organizational goals. Meanwhile, strategic leadership is related to the ability of upper-level management to anticipate, imagine and maintain flexibility, and think strategically and work with others and give authority (empower) to others to create strategic changes or changes for the sustainability of the organization in the future.

Thus, there is a difference between leadership and strategic leadership, namely leadership is more related to the relationship process or how the leader's ability to motivate employees to carry out tasks as they have been set to achieve organizational goals effectively, while strategic leadership carried out by upper management focuses more on things how to overcome problems or make positive changes for the sake of the future sustainability of the organization. And for the record that what is meant by upper-level management is not the highest leader of the organization but in accordance with the scope and authority of the leader in carrying out tasks in an organization (DD Bergh et al., 2016)

2. Human Resource Competence

Competence is an ability based on knowledge supported by work attitudes and their application in carrying out tasks and work in the workplace which refers to the work requirements that are established. According to Government Regulation Number 101 of 2000, it states that competence is the ability and characterization of a civil servant in the form of: knowledge, behavioral attitudes needed in his duties and positions (article 3). According (Sutrisno, 2004) Competence to is а combination of knowledge, skills, values and attitudes that are reflected in the habits of thinking and acting.

Competence is generally defined as proficiency, skill, ability. The basic word competent, means capable, capable or skilled. In the context of human resources, the term competence refers to the characteristics of a person who make him successful in work. Competence is a fundamental characteristic that a person has that has a direct effect on excellent performance. In other words, Competence is what outstanding performers do more often, in more situations, with better results.

The explanation of each competency is as follows: 1) Skills: Expertise or ability to do something well. 2) Knowledge: Information that a person has or mastered in a certain field. 3) Traits / traits : Characteristic who are willing constant on behaviour one's practice. 4) Motive: Constant basic thinking/intention that encourages individuals to behave. Skills and knowledge are easier to recognize, these two competencies are also willing easier to identification. As for the nature/traits and motif, more difficult is understood and takes longer to refine or develop it. Skills and knowledge have an importance role in a person's success. Competence is a key determining factor for a person in producing excellent performance. In situation, competence is a key factor determining the success of an organization.

3. Information and Technology Capabilities

3.1. Information and Technology

In general, Information and Technology is study of the design, implementation, a development, support or management of computer-based information systems. especially hardware and software. In other words, information and technology are various facilities it as consisting of hardware and software to support and improve the quality of it as information for the community quickly and quality it as. Information and Technology is not only a importance as a means of communication via electronic only, but is a important device that should be owned in business as a means to coordinate and archive importance documents.

According to the experts in the field of computer science and technology explained the definition of Information and Technology is: 1) All forms of technology used to create, transform, store and use information in all its forms (Mc Kewon, 2005). 2) Aset of tools that help with work with information as well as perform tasks related to information processing (Haag and Keen, 1996). 3) IT is not only limited to Hardware and Software used to process and store information, but also includes communication technologies that transmit information (J Martin, 1989). 4) The forms of technology applied to process and transmit information in electronic form (Lucas, 1992). 5) Technology that combines Computers with high-speed communication lines that can carry data, voice, and video (Williams and Sawyer). And f) According to Technology Association of America (TIAA, 1998) the definition of Information and Technology is the process of processing, storing and disseminating pictorial, vocal, text and numerical information through micro electronics based on a combination of

telecommunications and computing.

3.2. Information and Technology Capabilities

Ross, Beath & Goodhue (1996) in AA Paladan (2016), defines the capability or capability of information and technology (IT) as the ability of an organization to unify, integrate and deploy IT-based resources. Bharadwaj (2000) extends the explanation of IT capabilities are the ability of organizations to mobilize and deploy IT-based resources in combination with other resources and capabilities. IT-based resources consist of technical and managerial IT skills, as well as intangible resources such as knowledge, assets, customer orientation and synergies i.e. sharing resources and capabilities across departments of the organization. As a result, ability refers to an organization's ability to combine resources to promote superior performance and achieve competitive advantage (Amit & Schoemaker, 1993).

Meanwhile, Sosik et al. at AA Paladan (2016), from the results of the study revealed that 40% of information technology (IT) development projects were canceled before completion or failed due to. lack of a strategic leadership role. It shows how close the relationship between strategic leadership and information technology is in terms of strategy implementation. Dimitris, Sakes, & Vlachos (2013) argues that strategic leaders should take decisions regarding the implementation of organizational strategies on various issues and the information necessary for such decisions is stored or available as a computer database. Thus, information technology can facilitate decision making and make strategy implementation faster and easier. Incomplete information and nature and language of the database can generate communication problems compromise and the effectiveness of information processing and in turn affect the effective implementation of strategies by strategic leaders (Dimitris, Sakes, & Vlachos, 2013).

Based on the explanation above, it can be concluded that the it as information and technology facilities (hardware and software) are importance tools for organizations in the context of coordinating and archiving data or

documents that support and improve the quality of it as information in public services to society quickly and qualities. In addition, the importance of information and technology enabling organizations to capabilities in mobilize and deploy IT-based resources in combination with other resources and capabilities. The success of information and technology capabilities depends on strategic leadership, especially in making decisions regarding the implementation of organizational strategies to deal with problems and the necessary information related to public service to the community.

4. Organizational Culture

Organizational Culture is a set of values, beliefs, behaviors, customs and attitudes that assist members of the organization in understanding the principles it adheres to, how the organization performs various things that are considered importance by the organization (Griffin, 2004). Organizational effort refers to a shared it system held by employees or members of an organization that distinguishes the organization from other organizations. This system of joint it, in a more thorough observation, is a series of important characters that are of value to an organization (Robbins & Judge, 2008).

According to Wirawan (2007) posits that Organizational Culture as a norm, values, assumptions, beliefs. philosophies, organizational habits, which are developed over a long period of time by founders, leaders, and members of the organization are socialized and taught to new members and applied in organizational activities so as to influence the mindset. attitudes. and behaviors of organizational members in producing products, serving consumers. and achieving organizational goals. Mangkunegara (2005) revealed that Organizational Culture is a set of assumptions or belief systems, values and norms developed in organizations that are used as behavioral guidelines for organizational members to overcome problems of external adaptation and internal integration.

According to Cameron & Quinn, (2011), organizational culture is divided into six dimensions, namely: 1) Dominant characteristics in the organization, or what the a whole looks like. organization as 2) Organizational leadership and an approach that covers the entire organization. 3) Employee management that shows how employees are treated and how their work environment is. 4) Organizational adhesive or bonding mechanism that glues the whole organization. 5) Strategy emphasis that defines what areas drive the organization's strategy. 6) success criteria that defines success and what will be appreciated and celebrated. Meanwhile Organizational culture has four traits (Z. Wanget et al., 2017): a) Perceptions of engagement and participation of members of the organization; b) Adaptability in response to external conditions without leaving the underlying character; c) Integration and consistency of it norms f; and d) Missions that combine economic and non-economic goals.

5. Organizational Performance Accountability

Performance accountability is the implementation of an organization's obligation to account for the success or non-achievement of the implementation of activities that have been determined in accordance with the mission and vision of the organization. For institutions, performance government achievements must be measured with targets that have been set and submitted through periodic government agency performance reports (LAKIP). The legal basis of the accountability or accountability is in accordance with Presidential Regulation (Perpres) Number 29 of 2014 concerning the System of Performance Accountability of Government Agencies and the Regulation of State Minister of State Apparatus the Empowerment and Bureaucratic Reform (MenPAN-RB) number 53 of 2014 concerning Guidelines for Technical Performance Contracts, Performance Reporting and Review Procedures for Government Agency Performance Reports.

Meanwhile, according to Wirawan (2008), performance is the quantity and quality of achieving tasks, both carried out by individuals,

groups and organizations. aspect the quantity refers to the workload, while the quality aspect of it as concerns the perfection and neatness of the work that has been carried out. Performance stands for kinetics work energy whose performance. synonym English is in Performance is something that results from the indicators of a job in a certain period. Performance is a record of the results produced on a specific job function or activities over a certain period of time. Performance is something that people do and can be observed, in this it is performance includes it and behaviors that are relevant to the goals of the organization. Performance is not consequence or result of action, but the act itself (Sudarmanto, 2009).

3. HYPOTHESIS DEVELOPMENT

1. Strategic Leadership and Organizational Performance Accountability

In research conducted by Kewo Cecilia L (2017) concluded that leadership as an independent variable that affects the quality of statements. namely managerial financial performance or leadership, affects the improvement of the quality of it as financial statements. Ivan Miloloza (2018) from the results of his research on companies in Croatia that small companies are more financially successful because of the leadership of the democratic style. Or in other words, the leadership factor with its style has a significant influence on the financial and organizational performance of the company.

Meanwhile, Trisdina M et al. (2017) with the results of the study showed that the competence of human resources, leadership style, the use of technology, and Information and Technology affect the quality of financial statements both partially and simultaneously. Meanwhile, DM Kitonga (2016), in a study on the performance of non-profit organizations in Nairobi, Kenya stated that the results of the study proved a significant positive relationship between strategic leadership variables and organizational performance. In other words, when nonprofit leaders the organization uses well their strategic leadership tends to improve their organization's performance significantly.

Meanwhile, research conducted by AA shows a positive Palladan et.al (2016), relationship between strategic leadership as an independent variable to organizational effectiveness in the implementation of its strategy. The research proposes that strategic leaders should have an attitude of innovation and information and technology capabilities in the organization will increase the overall efficiency of the organization because of the right and good implementation strategy and good reputation.

In contrast to DD Bergh et al. (2016) conducting research obtained from 208 artikel in terms of tif entering data on 495,638 observations showed new insights suggesting the need for revision of conventional thinking on strategic leadership. This is based on several theories stating that the Board of Directors as the leader of the organization influences the company's performance through monitoring and disciplining top management team.

Based on the description above, the researcher will submit a research hypothesis as follows:

H1: There is a positive influence of strategic leadership on the accountability of organizational performance.

2. Strategic Leadership and Human Resources Competence

Research on the influence of strategic leadership on Human Resources competence was conducted by SMA Bakir (2017) which stated that charismatic leadership styles and servants have a positive effect on human resources (employee activity) although it does not affect entrepreneurship. Meanwhile, PO Oladele and NI Akeke (2016) who said that the leadership style of charismatic and judgement human resources individual affects organizational performance (sales growth)

The interesting thing in Hani J. Irtaimeh's research (2018) regarding the significant influence of strategic leadership on human resources (core competencies). The research was conducted at the construction company AlManaseer Group, Jordan, attaching importance to core competencies to build competitive advantages and strengthen its competitive position, while the strategic leadership in question is Strategic Thinking Competence and Leadership Competence and the results of the study state that only leadership competencies have a positive impact on core competencies. The study explains that strategic thinking is an intellectual process and implicit knowledge that may not appear in the minds of managers, but appears on their actions and thus can miss the immediate impact.

Furthermore, L.A. Pratiwi and L. C. Nawangsari (2020) conducted research on private companies in Indonesia to test and analyze the influence of Self-efficacy, Servant Leadership (strategic leadership), Organization Culture on Employee Performance (human resources) mediated organizational Citizenship Behavior. Based on the research, servant leadership has a significant effect on employee performance and organizational citizenship behavior. Meanwhile, other independent variables have a positive and significant effect on Organizational Citizenship Behavior. In addition, Organizational Citizenship Behavior has not been able to mediate Self-Efficacy, Servant Leadership, Organizational Culture towards Employee Performance. Based on the description above, the researcher will submit a research hypothesis as follows:

H2: There is a positive influence of strategic leadership on the competence of human resources.

3. Human Resource Competence and Organizational Performance Accountability

Research conducted by Nirvana and Haliah (2018), concluded that the independent variable factors of personal competence, regulation of system / administrative factors, and politic factors affect the quality of it as financial statements, and the HR competency factor will affect the quality of it as significant financial statements. This is supported by the research of Trisdina M et al. (2017) as previously outlined that the competence of human resources, b. affects the quality of financial statements both partially and simultaneously.

Meanwhile, Trisdina M., M. Dahlan. and Furry K Fitriyah (2017) with the results of the research showed that the competence of human resources, leadership style, utilization of technology, and Information and Technology affect the quality of financial statements both partially and simultaneously. Terkait with the influence of leadership on the quality of financial statements that are part of organizational performance based on the results of research an DM Kitonga (2016), states that this study forms a significant positive relationship between strategic leadership variables and organizational performance. The results of the research obtained an R value of 0.730 and R2 value of 0.532 yaTIu 53.2% of the corresponding change in the Performance of non-profit Organizations in Nairobi, Kenya that if non-profit leaders use well their strategic leadership tends to improve the performance of their organizations significantly. Based on the description above, the researcher will make the research hypothesis as follows:

- H3: *There is a* positive *influence* of *human resource competence on organizational performance accountability.*
- 4. Competence of Human Resources and Information and Technology Capabilities

Related to the influence of Human Resources on the application of information and technology based on previous research has been carried out by Weihua Liu et al. (2021) based on the findings in their research stating that the ability to provide human resources will be more stimulating in increasing information sharing because these factors will affect organizational collaboration in *smart logisti cs ecological chain (SLEC)* companies in China. In addition, since the existence of digital technology that has developed rapidly, it has a positive effect on the ability to empower employees.

Meanwhile, research conducted by K Anwar et al. (2021) on micro, small and medium enterprises (MSMEs) stated that the ability of MSME employees to understand financial literacy and mastery of information and technology plays a very important role in improving the quality of financial reports published by micro, small and medium enterprises (MSMEs). Similarly, research conducted by R Dewi and J Hoesada (2020) stated that the influence of government accounting standards, internal control systems, human resource competence and the use of information technology has a very positive impact on improving the quality of financial statements in government organizations, so training and training are needed as well as conducting organizational repositioning.

Meanwhile, other similar research results were carried out by WM Daryanto et al. (2020) and NN Idward and M Mediyati (2018) and W Yadiati (n/a). The three results of the study stated that the variable component is free of human resource competence, mastery and application of information and technology has a positive impact on increasing accountability and quality of financial statements. Based on the description above, the researcher will make the research hypothesis as follows:

H4: *There isa* positive *influence* of *human resource competence on the capability of information and technology.*

5. Information and Technology Capabilities and Organizational Performance Accountability

According to Iskandar Muda et al. (2017) that there is an influence on the use of information and technology the on accountability of organizational performance (quality of financial statements) and is expected to also have an impact on improving the quality of public services. Likewise, R Friyani and R Hernando (2021) stated that the importance of using information and technology in improving the quality of financial statements for micro. small and medium enterprises (MSMEs) because it will help facilitate the recording of transactions to make financial statements and be useful for decision makers.

Meanwhile, B Hendaris and R Romli (2021) stated that the importance of using information and technology (utilization) in order to improve the quality of budget accountability in the implementation of village funds as required in PP Number 71 of 2010, and also affects the quality of financial reporting of the Village Government. Similarly, M Shatshat and S Ahmed (2019) conducted a study on commercial bank companies in Libya revealing that the need for information and technology governance for companies relates to the quality of financial statements published by such companies. Based on the description above, the researcher will make the research hypothesis as follows:

H5: There is a positive influence of information and technology capability on organizational performance accountability.

6. Organizational Culture and Organizational Performance Accountability

It was researched on the influence of organizational culture on organizational performance conducted by Gulali Donald Indiya et al. (2018) states that Organizational culture has a unique significant contribution to organizational performance. Meanwhile, the researchc onducted by AA Rinaldo Fernandes (2020), stated that organizational culture has a positive effect on the organization's knowledge assets, which are part of organizational performance. Based on the description above. the researcher will make the research hypothesis as follows:

H6: *There isa* positive *influence* of *organizational culture on organizational performance accountability*

7. Moderation of Organizational Culture between Strategic Leadership and Organizational Performance Accountability

According to research about the influence of organizational culture on leadership style conducted by Z Shao (2109) states that the influence of ideals and leadership behaviors motivated inspirational is a significant driver of strategic alignment over the information system, which further has the influence of positive on the assimilation of corporate systems. In addition to itu, the flexibilty oriented culture of it as positive moderates the between relationship strategic leadership behavior and IS-Business strategic alignment. Relating to the role of organizational culture as mediation refers to research conducted by M Elshanti (2017) which concluded that the existence of a significant positive of the Transformational leadership style moderated culture organizational of the learning organization as well as direct influence on the leadership style transformational to learning organization. Based on the description above, the researcher will make the research hypothesis as follows:

H7: There is a positive influence of organizational culture on the accountability of organizational performance that is Moderated Organizational culture.

8. Moderation of Organizational Culture between Competence of Human Resources and Organizational Performance Accountability

According to research on the influence of organizational culture on human resources, L Arum Pratiwi and Lenny C Nawangsari (2020) stated that in addition to organization culture has a significant effect on Organizational Citizenship Behaviour, it also has a significant effect on Employee Performance. Likewise, the research conducted by A. A. Rinaldo Fernandes (2020), stated that organizational culture has a positive effect on tif and significantly affects the motivation of employees. Meanwhile, MI Abdullah et al. (2021) concludes that organizations are experiencing many challenges in today's business environment and the study tries to explore how *contraproductive work behaviour* (CWB) affects the performance of bio-medical companies in Pakistan. Based on the description above, the researcher will make the research hypothesis as follows:

H8: There is a positive influence of human resource competence on the accountability of organizational performance moderated organizational culture.

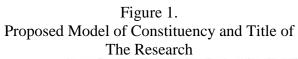
9. Moderation of Organizational Culture between Information and Technology Capabilities and Organizational Performance Accountability

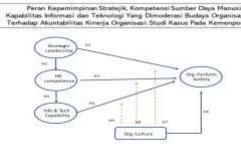
There is an influence of Organizational Culture on Information and Technology was obtained based on S Dasgupta and B Gupta (2019) which stated that the success of an organization, both in the public and private sectors, depends on the improvement of efficiency due to the acceptance of technology and information. In another study, T Shea et al. concluded that there is a positive (2021)influence between organizational culture on the information and technology performance of a company in India moderated by knowledge management (Knowledge Management). Meanwhile, D Metz et al. (2020) who conducted research multinational on technology information and companies (Information Technology and Communication – *ITC*) said that the research carried out focused on multinational ITC (Information Technology Communication) companies and by implementing organizational culture based on the Denison model with four features. Based on the description above, the researcher will make the research hypothesis as follows:

H9: *There isa* positive *influence* of *information and technology capabilities on the accountability of organizational performance moderated organizational culture*

10. Framework Conceptual

To answer the above problems, based on the review literature on independent variables, namely strategic leadership, human resource competence, information and technology capabilities to dependent variables, namely accountability of organizational performance and moderation variables. namelv organizational culture, a frame work or conceptual model is created and embodied in a constellation model to describe the relationship or influence of the variable path, including the hypothesis proposed in the establishing proposal. This model was developed on the basis of and as a summary of the propositions that have been built in the research studies of this dissertation. The points of thought produced in each of these propositions are mutuallyaware of each other and will produce a basic model of the theory of tisperti shown in the figure below.





Description: Processed by Researcher (2022)

4. CONCLUSION

Research Strategic on Leadership moderated by Organizational Culture to encourage the improvement of performance accountability in the Ministry of Youth and Sports, which is used as a *driving force* in the performance of government agencies has not been widely carried out in previous studies. Modeling Organizational Performance Accountability by involving Organizational Culture moderation is really a moderation factor that is still rarely done by previous researchers in government agencies. This modeling utilizes the parameterization of Strategic Leadership, aspects of HR Competencies, and Information and Technology moderated by Organizational driver Culture a for increasing as Organizational Performance Accountability. This formulation is an important knowledge capital in facing the dynamics of an environment that is very vulnerable (volatile), full of uncertainty (uncertainty), complexity problems (complexity), and full of doubts in decision making (ambiguity) in elaborating hr for the organization in the future.

The results of this research are expected to provide benefits both in theoritics and practices. In theoritic, this research is one of the references to the theoritic scientific researchs, especially those who are concerned with strategic leadership and accountability the performance of the Organization is currently widely discussed in several recent it studies. The results of this research also refer to research in the field of strategic management and strategic leadership. Meanwhile, in terms of practices, the results of this research can be used as a basis in formulating leadership policies and coaching managers at the strategic and operational levels, in the organization at the Ministry of Youth and Sports.

THANK YOU

All those that contribute to the success in the completion of the research article will be included at the end and included at the time of further research including the plan of research activities, scope and time and funds used. In this regard, researcher has concrided that no conflict of interest has occurred over the publishing of this article.

REFERENCES

- AA Palladan and KB Abdulkadir (2016), The effect of strategic leadership, organization, innovativeness, information technology capability on effective strategy implementation: A study of tertiary, *Journal of Business*,
- Adji Achmad Rinaldo Fernandes (2018), Adji Achmad Rinaldo, The effect of organization culture and technology on motivation, knowledge asset and knowledge management, International Journal of Law and Management (2018).
- Angelo Kinicki and Mel Fugate (2011), Organizational Behavior: Kev Concepts, Skills & Best Practices, Released: 2011-10-24 Language: Pages: 528 ISBN: 0078137209 ISBN13: 978-0078137204 ASIN: 0078137209
- Archie C. Chapman; Rosa Anna Micillo, Ramachandra Kota (2010); Decentralized Dynamic Task Allocation Using Overlapping Potential Games, Published in: The Computer Journal (Volume: 53, Issue:

Jurnal Akuntansi dan Pajak, ISSN1412-629X | E-ISSN2579-3055

<u>9</u>, Nov. 2010), **Date of Publication:** Nov. 2010,

- Bernard M. Bass, Ronald E. Riggio (2010), Transformational Leadership 2nd Edition, First Published 2005, Imprint Psychology Press, eBook ISBN9781410617095,
- Cecilia Lelly Kewo (2017), The Influence of Internal Control Implementation and Managerial Performance on Financial Accountability Local Government in Indonesia, Student Doctoral Program of Accounting, Padjadjaran University Bandung, Indonesia, International Journal of Economics and Financial Issues, 2017, 7(1), 293-297. ISSN: 2146-4138
- DD Bergh, H Aguinis, C Heavey (2016), *meta-analytic* Using structural equation modeling advance to strategic management research: Guidelines and an empirical illustration via the strategic leadership, Online Library Wiley Publisher,
- Dijana Medenica Mitrovic, Olivera Simovic, Milica Raicevic (2019), The relationship between leadership styles and organizational culture in sport organizations. Sport Mont (2019)
- DM Kitonga (2016), Strategic leadership and organizational performance in not for profit organizations in Nairobi County in Kenya.https://www.researchgate.net/pr ofile/ DanielKitonga/publication/344788018
- Hani J. Irtaimeh (2018), Strategic Leadership Competencies on Enhancing Core Competencies in Organizations: Applied Study on AlManaseer Group for Industrial & Trading,

- Hodgetts, R. M., Luthans, F., & Doh, J. P. (2006). InternaTional management: Culture, strategy, and behavior. McGraw-Hill Companies
- Gulali Donald Indiya, Johnmark Obura, and J.K Mise (2018), Gulali Donald Indiya, Johnmark Obura, and J.K Mise, Effect of OrganizaTIon Culture on organizaTIon performance on Public Universities in Kenya, European Scientific Journal, ESJ (2018)
- Ivan Miloloza (2018), "Impact of Leadership Style to Financial Performance of Enterprises", Business Systems Research, Vol. 9, No. 1, pp. 93-106. DOI: 10.2478/bsrj-2018-0008
- Mangkunegara, A. P. (2013). *Manajemen Sumber Daya Manusia Perusahaan*. Bandung: PT Remaja Rosdakarya.
- Joseph Kwadwo Tuffour, Abubakari Mohammed Gali, Mercy Kyerewaa Tuffour, *Managerial Leadership Style and Employee Commitment: Evidence from the Financial Sector*, First Published December 12, 2019 Research,
- Nirwana dan Haliah (2018), Determinant factor of the qualTIy of financial statements and performance of the government by adding contextual factors. Universitas Hasanuddin, Makasar, Indonesia. Asian Journal of Accounting Research, Vol. 3, No.1,pp. 28-40.
- PO Oladele, NI Akeke (2016), PO Oladele, NI Akeke (2016), Effect of strategic leadership styles on sales and employment growth in small and medium enterprises in Nigeria, International Journal of Information, researchgate.net, https://www.researchgate.net/

Jurnal Akuntansi dan Pajak, ISSN1412-629X | E-ISSN2579-3055

profile/ATIk-Baizid/publication/333310780

- Peraturan Presiden Nomor 29 Tahun 2014 tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah, Jakarta, 2014.
- Peraturan Menteri Negara Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor 53 Tahun 2014 tentang Petunjuk Teknis Kontrak Kinerja, Pelaporan Kinerja dan Tata Cara Reviu atas Laporan Kinerja Instansi Pemerintah.
- I Made E. L Putra & Ni Ketut Rasmini (2018), Style of Leadership and Organizational Culture as Moderator of Influence of Competence and Internal Control System towards Report Quality, FEB Udayana University, Bali-Indonesia., International Research Journal of Management, TI & Social Sciences, Vol.5 No.3, may 2018, page 1-1, 7(1), 293-297. ISSN: 295-7492.
- James Hall, Information Technology Auditing, Fourth Edition, Leigh University, Cengage Learning, 20 Channel Center Street, Bosotn, MA 02210, USA ISBN: 978-1-133-94988-6
- Lintang Arum Pratiwi and Lenny Christina Nawangsari (2020), Organizational Citizenship Behavior while mediating Self-Efficacy, Servant Leadership and Organization Culture on Employee Performance,
- Luthans, F. (2006). Perilaku Organisasi. Yogyakarta: Gadjah Mada University Press. Luthans, F., & Peterson, S. J. (2002). Employee engagement and manager self- efficacy: implications for managerial effectiveness and development. Journal of Management Development, 21(5), 376–387.

- Peraturan Pemerintah Nomor 45 Tahun 2013 tentang Tata Cara Pelaksanaan Anggaran Pendapatan dan Belanja Negara, 7 Juni 2013, Lembaran Negara Nomor 103 Tahun 2013.
- Peraturan Pemerintah Nomor 50 Tahun 2018 tentang Perubahan atas Peraturan Pemerintah Nomor 45 Tahun 2013 tentang Tata Cara Pelaksanaan Anggaran Pendapatan dan Belanja Negara, 10 Desember 2018, Lembaran Negara Nomor 229 Tahun 2018.
- Peraturan Kementerian Keuangan (PMK) Nomor 195/PMK.05/2108 tentang Monitoring dan Evaluasi Pelaksanaan Anggaran Belanja Kementerian Negara/Belanja, 31 Desember 2018, BerTIa Negara Nomor 1840 Tahun 2018.
- Peraturan Direktorat Jenderal Perbendaharaan, Kemkeu No. PER-4/PB/2021 tentang Petunjuk Teknis Penilaian Indikator Kinerja Pelaksanaan Anggaran Belanja Kementerian Negara/Lembaga
- Recky dan Nazaruddin, Pengaruh Gaya Kepemimpinan Terhadap Kinerja Pegawai BP3AKB Kabupaten Indragiri Hilir, Universitas Islam Inderagiri, *Jurnal Analisis Manajemen*, Vol.1 No.1 (2015) E-ISSN:2598-7364, ISSN: 2443-2466
- Robbins, S. P., & Judge, T. A. (2009). Organizational Behavior (13th ed.). New Jersey: Pearson Education Inc.
- SMA Bakir (2017), The influence of strategic leadership on building employees' entrepreneurial orientation: A field study at the Jordanian Public Sector, *International Business Research*, *researchgate.net*,
- Shu, W., Chen, Y., Lin, B., & Chen, Y. (2018). Does corporate integrity improve the quality of internal control? *China*

Jurnal Akuntansi dan Pajak, ISSN1412-629X | E-ISSN2579-3055

Journal of Accounting Research, 11(4), 407–427.

- Jan-Erik Lane & Joseph Wallis (2009), Strategic management and public leadership, *Public Management Review*, Volume 11, 2009 - Issue 1, https://doi.org/10.1080/147190308024 94047
- Sutrisno, E. (2019). *Budaya Organisasi*. Jakarta: Prenada Media.
- Trisdina M., M. Dahlan. Dan Furry K Fitriyah (2017), Effect of Human Resources, Leadership Style, The Use of Information Technology and Internal Control on the Quality of Financial Statements, FEB Universitas Padjadjaran, Journal of Accounting Auditing and Business, Vol 1 no. 1, 2018
- Z Shao (2109), Interaction effect of strategic leadership behaviors and organizational culture on IS-Business strategic alignment and Enterprise Systems assimilation, International Journal of Information Management, Elsevier Publisher, https://www.sciencedirect.com/ science/article/pii/S026840121830574 7