



Literature Review: Factors Affecting The Performance Accountability Report of Government Agencies (LAKIP) Local Government in Indonesia

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ABSTRACT

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This article is a literature review the factors that affect the performance accountability report of government agencies (LAKIP) of local governments in Indonesia which is the dependent variable. While the independent variable is compliance with legislation, competence of human resources, clarity of budget goals. The hypothesis that is built is to examine the influence between variables so that it can be used in further research. The results of the literature review show the influence of the variable compliance with regulations, human resources competency and clarity of budget goal to LAKIP local governments in Indonesia.

Introduction

This study examines the factors that influence the Performance Accountability Report of Government Agencies (LAKIP) of local governments in Indonesia. Demands for accountability on public institutions, local governments are obliged to convey accountability for success or failure experienced by agencies must be published through transparent and accountable financial reports. local government financial reports are assumed to be the objectives of local governments based on Presidential Regulation Number 29 of 2014 (Republik Indonesia, 2014), Permendagri Number 86 of 2017, Permendagri Number 90 of 2019 (Republik Indonesia, 2019) and PermenPan RB Number 12 of 2015 (K. P. A. N. dan R. B. Republik Indonesia, 2015).

LAKIP is a report that provides information on the success or failure of government agencies in managing resources to achieve the goals and objectives that have been set in accordance with the vision and mission of government agencies. The performance information presented includes the level of achievement of targets which are quantified in the form of achievement of key performance indicators (IKU), achievement of target indicators (IKS) and achievement of activity indicators (IKK). The most important thing that needs to be disclosed in LAKIP, apart from

quantifying the achievement of targets, is performance accountability which describes the background behind the performance achievements that have been presented quantitatively. The information includes analysis of barriers and obstacles to achievement of performance indicators, analysis of key success factors, as well as analysis of other relevant financial and performance.

In the implementation of the government administration system, it still needs to be recognized that the element of the government apparatus is the main factor as a cause of the non-operation of the government system. Likewise, in the implementation of the accountability system, the apparatus, both in planning, budgeting, program implementation and accountability, is still dominated by output orientation rather than outcome orientation. The main focus in the implementation of management is still oriented to the type of program or activity to be implemented and has not been oriented to the type of community needs required. In terms of accountability,

Most of the weaknesses in the LAKIP preparation process are the lack of information on the analysis of performance achievements, both disclosure of obstacles and constraints, as well as other analyzes (P. A. dan S. K. S. J. K. P. dan K. R. Indonesia, 2019). This is partly due to: a) Performance measurement reported in general is the achievement of input (input) performance in the form of budget and output (output) which in general has been achieved 100%. If the performance achievement, in this case, is reported only to the extent of the output (output) of 100%, of course there are no obstacles and obstacles to performance achievement; b) The lack of data related to performance information, so that it does not provide sufficient information for compilers to conduct an analysis of performance achievements. The available data are generally only data on budget absorption and the physical realization of work that is output (output); c) The unavailability of the performance data is also due to the fact that some of the activities carried out are not sustainable with follow-up activities the following year, so that after one type of activity has been carried out, there is no longer any monitoring activity to monitor the performance of the results (outcomes). Thus, every year with the end of the fiscal year, only output performance data is obtained and d) The competence of the LAKIP drafting team is inadequate to collect, read and analyze performance data and background data. The drafting team, in general, only combines reports on the performance achievements of the work units under it, without conducting an in-depth analysis of the data on the performance achievements of the work units under them.

The purpose of this research is to find out the effect of Obedience to Legislation, Human Resources Competence and Explanation of Budget Goals to LAKIP Local government in Indonesia. From several previous studies that did not link the variable explanation of budget targets from LAKIP to the implementation of LAKIP accountability, this can be seen from studies conducted by previous researchers which only proved that human resource competence had a significant effect on increasing government agency performance accountability (Wardhana et al., 2015); (Ramadhania and Novianty, 2020).

Another study conducted (Supadmi & Saputra, 2018) only proved the effect of implementing financial accountability, utilization of information technology, competence of local government apparatus and compliance with laws and regulations on performance accountability of government agencies. In addition, the research conducted by Ristyana, (2019) only intends to find out the understanding of accountability for the performance of government agencies from the perspective of PNS apparatus. Other studies conducted by Dewata et al., (2020) only prove the effect of compliance with laws and regulations on LAKIP.

Literature Review

The theory that underlies this writing is agency theory. Agency theory discusses the agency relationship in which a certain party (principal) delegates work to another party (agent) who does the work. Agency theory views that agents cannot be trusted to act in the best possible way for the interests of the principal (Jensen and Meckling, 1976). Meanwhile, research by (Fama and Jensen, 1983) in Pujiono, Sukarno, and Puspitasari (2016) states that agency problems are controlled by a decision-making system that separates the management and supervisory functions. The separation of the management function that carries out the planning and implementation of company policies and the control function that ratifies and monitors important decisions within the organization will create a conflict of interest between these parties. Recognized or not in local government there are agency relationships and problems (Halim & Abdullah, 2006). Lane (1994) states that agency theory can be applied in public organizations stating that modern democracies are based on a series of principal relationships with agents.

Agency theory views that local governments as agents for the community (principals) will act with full awareness for their own interests, and view that local governments cannot be trusted to act in the best possible way for the interests of the community (Eugene F Fama & Jensen, 1983). Agency theory assumes that there is a lot of information asymmetry between the agent (government) who has direct access to information and the principal (society). The existence of information asymmetry is what allows the occurrence of fraud or corruption by agents. As a consequence, local governments must be able to improve their internal control over their performance as a checks and balances mechanism in order to reduce information asymmetry. Agency theory that explains the principal and agent relationship is rooted in economic theory, decision theory, sociology, and organizational theory. Agency theory analyzes the contractual relationship between two or more individuals, groups, or organizations. One party (principal) makes a contract, either implicitly or explicitly, with another party (agent) in the hope that the agent will act in accordance with what is desired by the principal (Jensen and Meckling, 1976).

Based on agency theory, local government management must be monitored to ensure that management is carried out in full compliance with various applicable regulations and provisions. The increased accountability of local governments makes the information received by the public more balanced, which means that the information asymmetry that occurs can be reduced. The possibility to commit

corruption is smaller due to the reduced information asymmetry (Pujiono et al., 2016).

Compliance with Legislation

Solihin (2007) argues that for the implementation of accountability itself, it must be supported by adequate laws and regulations and compliance with institutional implementation such as the consistent application of reward and punishment systems and improving the format of accountability reports. This shows that compliance with laws and regulations will also affect the performance accountability of government agencies. People who have awareness of various legal rules will comply with what the regulations guide. Obeying comes from the root word obey which means to obey or submit. People who obey or obey the rules are people who are aware

Compliance with laws and regulations is also a consideration for the success of government agency performance accountability. In Indonesia, laws and regulations regarding state finances are regulated in the 1945 Constitution, Laws (UU), Presidential Decrees (Keppres), and other implementing regulations. To date, many laws and government regulations have been issued to achieve better governance. Accountability cannot run effectively without transparency and clear legal rules, so the development of accountability requires a clear mechanism and regulation.

Human Resources Competence

Solihin (2007) state Human resource competence is the ability possessed by a person or individual to be able to carry out his functions and authority to achieve his goals effectively and efficiently. The ability of a person or individual in an organization can be seen from the achievement of goals and the effectiveness and efficiency of performance so as to produce outputs and results (Supadmi & Saputra, 2018). If the ability possessed by financial management employees is good, then the output or results in the form of financial reports will be better. (Ramadhani et al., 2018)

Clarity of Budget Goals

According to (Kenis, 1979), Clarity of budget objectives is the extent to which budget objectives are clearly and specifically defined with organizational goals. With the clarity of budget targets in the use of funds by the government, it can encourage the creation of accountability in financial management. One of the characteristics of a budget is the clarity of budget targets. Having a clear budget target will make it easier for individuals to prepare their budget targets.

Clarity of budget targets is the extent to which budget objectives are clearly and specifically defined with the aim that the budget can be understood by the person in charge responsible for achieving the budget targets (Solihin, 2007). Accountable local government financial management cannot be separated from the budget local government. This is in accordance with the opinion of Mardiasmo (2002) which states the form of the implementation of regional autonomy is the use of resources that are carried out economically, efficiently, effectively, fairly and evenly

to achieve public accountability. Budgets are needed in managing these resources properly to achieve the performance expected by the community and create accountability to the community (Altin et al., 2021).

Government Agency Performance Accountability Report (LAKIP)

Performance Accountability Report (LAKIP) is an annual performance report that contains accountability for the performance of an agency in achieving the agency's strategic goals/targets. This systematic report contains the achievement of the organization's goals and objectives, the realization of the achievement of the organization's main performance indicators, an adequate explanation of the achievement of performance and the comparison of the achievement of the performance indicators up to the current year with the planned 5 (five) annual performance target. (Indonesia, 2019)

LAKIP is a vertical agency performance report, namely a report to the agency above it and the head of the State Administration Agency and BPKP. The accountability and performance report of government agencies (LAKIP) also applies to regional offices in developing their main tasks and functions, so it is hoped that these agencies can carry out each of their activities as planned as a manifestation of the obligation to account for the success or failure of the implementation of the vision, mission and strategy of the organization in achieving the goals and objectives that have been set. The way to achieve the goals of public sector organizations requires management control of public sector organizations. (Dewata et al., 2020)

The purpose of the preparation and submission of LAKIP is to realize the accountability of government agencies to the parties who give the mandate/mandate. Thus, LAKIP is a means for government agencies to communicate and answer about what has been achieved and how the process of achieving it is related to the mandate received by the government agency. Submission of LAKIP to entitled parties (hierarchically) also aims to fulfill, among others: 1) Accountability from lower units to higher units or accountability from subordinates to superiors; 2) Decision making and implementation of changes in the direction of improvement, in achieving efficiency and effectiveness in the implementation of main tasks and functions, and compliance with applicable laws and regulations in the context of implementing the agency's mission; 3) Improvements in planning, especially the medium and short term. (Zakiyudin & Suyanto, 2015)

LAKIP submitted by government agencies, among others, is useful for: a) Increasing the credibility of the agency in the eyes of higher institutions and ultimately increasing public trust; b) Feedback for improving the performance of government agencies, among others, through improving the correct implementation of management functions, from planning to performance evaluation as well as developing accountability values within the agency; c) Evaluating and assessing success and failure in carrying out duties and responsibilities; d) Encouraging government agencies to carry out general government and development tasks properly, in accordance with applicable laws and regulations, policies that are transparent and accountable to the public. (Riantiarno & Azlina, 2011)

Conceptual Framework

The conceptual framework describes the relationship between the independent variable and the dependent variable. This article describes the influence between Compliance with Legislation, Competence of Human Resources, Clarity of Budget Goals on the Performance Accountability Report of Government Agencies (LAKIP) Local Governments in Indonesia. Based on the problem formulation, discussion of the influence between variables obtained from the journal literature and relevant previous research related to the variables analyzed, the framework of this article is obtained as follows:

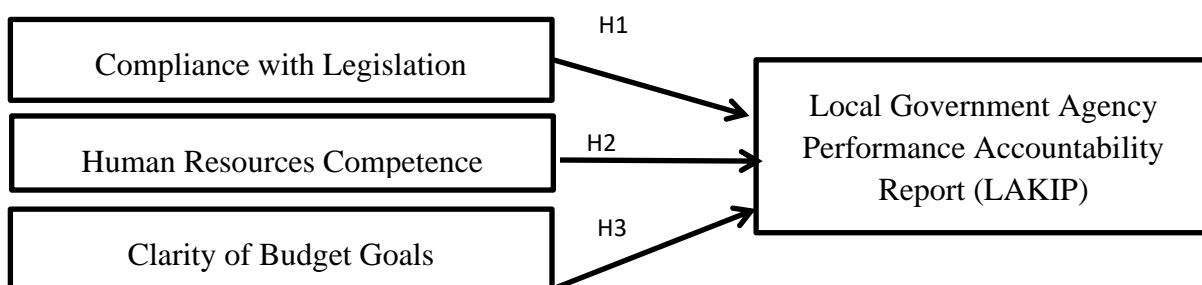


Figure 1. Conceptual Framework

Based on the conceptual framework above, the following hypotheses were made in the study:

- H1 : Obedience to Legislation has a positive effect on LAKIP Local government in Indonesia
- H2 : Human Resource Competence has a Positive Effect to LAKIP Local government in Indonesia
- H3 : Clarity of Budget Goals has a Positive Effect to LAKIP Local government in Indonesia

Previous Research

Table 1. Relevant research

No	Author (Year)	Research result	Similarities to this article	Difference with this article
1.	Akbar, R., Pilcher, R., & Perrin (2012)	accountability as a relationship between individuals or agents to show performance to the trustee	-	-
2.	Ghartrey (1987)	accountability as a state of being	-	-

		accountable		
3.	Ulum (2004)	Accountability is a form of obligation for both individuals and organizations to account for the success or failure in achieving the goals and objectives that have been set through a periodic accountability system.	-	-
4.	Zakiyudin and Suyanto (2015)	accountability is the key to the concept of good governance	-	-
5.	Mardiasmo (2002)	Public accountability is the obligation of the trust holder (agent) to provide accountability, present, report, and disclose all activities and activities that are their responsibility to the trustee (principal) who has the right and authority to demand such accountability.	-	-
6.	Pujanira and Taman (2017)	Human Resource Competence has a positive effect on the Quality of Local Government Financial Reports	Human Resource Competence has a positive effect on the Quality of Local Government Financial Reports	-
7.	Supadmi & Dharma (2018)	Human Resources has a positive and significant effect on the accountability variable, Clarity of Budget Suggestions	Human Resources has a positive and significant effect on the accountability variable, Clarity of Budget Suggestions	-

		has a positive and significant effect on the accountability variable	has a positive and significant effect on the accountability variable	
8.	Yusrianti and Safitri (2015)	Limited budget allocations for reporting and preparing agency performance reports, lack of commitment from agency leaders regarding the implementation of SAKIP, low quality and competence of Human Resources in charge of reporting and preparation of LAKIP, and weak coordination between fields in each SKPD are also factors that cause the low quality of LAKIP in SKPD	Competency of Human Resources which are factors that cause the low quality of LAKIP in local government	Limited budget allocations for reporting and preparing agency performance reports, lack of commitment by agency leaders regarding the implementation of SAKIP, are factors that cause the low quality of LAKIP in SKPD
9.	Roeman (2007)	competence of local government apparatus, implementation of financial accountability, and compliance with laws have a significant influence on the performance accountability of North Maluku Provincial Government agencies	Human Resources Competences significant influence on the performance accountability of government agencies	the implementation of financial accountability has a significant effect on the performance accountability of government agencies
10.	Riantiarno and Azlina	The variable of obedience to laws	obedience to laws and regulations has a	-

	(2011)	and regulations has a positive and significant influence on the performance accountability of government agencies	positive and significant impact on the accountability of government agencies' performance	
11.	Dewata et al. (2020)	compliance with laws and regulations and reporting systems has a significant positive effect on the performance accountability of government agencies	obedience to laws and regulations has a significant positive effect on the performance accountability of government agencies	the reporting system has a significant positive effect on the performance accountability of government agencies
12.	Indudewi (2009)	The clarity of budget targets shows a significant influence on the accountability of the performance of government agencies in Brebes Regency	Clarity of budget targets has a significant positive effect on performance accountability of government agencies	-
13.	Abidin and Herawati (2018)	the clarity of budget targets has a negative effect, and seen from the level of significance it is not significant on performance accountability		Clarity of budget targets has a significant positive effect on performance accountability of government agencies
14.	Hidayattullah and Herdjiono (2015)	Partial testing of the budget target clarity variable (X1) has a significant positive effect on the performance accountability of government agencies, with a clear budget target	Clarity of budget targets has a significant positive effect on performance accountability of government agencies	-

		it will make it easier to account for the success or failure of implementing organizational tasks in order to achieve predetermined goals in order to achieve performance accountability		
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Source: Previous Research

Method

In this paper, the method used is a literature review through the identification of several relevant literatures classified based on the relevance and quality of the literature found (Kwan et al., 2011). The stages carried out in this study were first carried out by searching for relevant literature or in accordance with the research topic. Next, the researcher selects a specific reference source and conducts a search. From the results of this assistance, a research framework was then prepared and finally, a literature review.

From the various relevant literatures, it is analyzed using narrative patterns, with the aim of; a) Deepen knowledge of government agency performance accountability reports, as well as help readers to understand together about the factors that influence Local government agency performance accountability reports (LAKIP) in Indonesia and b) In this study, offers an explanation of the factors that affect the Performance Accountability Report of Government Agencies (LAKIP) in the context of local government in Indonesia.

Result and Discussion

Government Agencies Performance Report

The Performance Report is a form of accountability for the implementation of tasks and functions entrusted to each government agency and is one of the components of the principle of "good governance" as a requirement for each agency in an effort to realize the vision and mission of the organization. The preparation of Performance Reports for Government Agencies follows the provisions as stipulated in the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 53 dated 20 November 2014 concerning Technical Guidelines for Performance Agreements, Performance Reports and Procedures for Reviewing Performance Reports of Government Agencies and Circular Letter of the Main Secretary of BPKP Number SE- 2146/SU/01/2017 dated November 21, 2017 (Indonesia, 2017)

Ghartrey (1987) reveals that accountability as a state that can be accounted for, the purpose of accountability is to find answers to what is asked in relation to service, namely what, who, which, why, where, and how an accountability should be implemented. Accountability is a form of obligation both individuals and organizations to account for the success or failure in achieving goals and objectives for the completion of various programs and activities that have been entrusted by stakeholders in order to achieve the organization's mission has been determined through a periodic accountability system (Ulum, 2004). The performance variables of the compilers of the performance accountability reports of government agencies are measured through indicators, namely,

Nurkhamid (2008) suggests that the problem of implementing a performance accountability system can arise at the stage of developing a performance measurement system or at the stage of using the results of the implementation of a performance measurement system. Fontanella, A., & Rossieta (2014) who found that dependence on the Central Government had a negative effect on financial reporting accountability. Research on measuring local government performance, among others, was carried out by Akbar, R., Pilcher, R., & Perrin (2012), the results of this study indicate that metric difficulties, technical knowledge, management commitment, legislative requirements have an impact on the development of performance indicators.

Akbar, R., Pilcher, R., & Perrin (2012) define accountability as the relationship between individuals or agents to show performance to the trustee. Accountability is one element of the realization of good governance that is being carried out in Indonesia, because according to Zakiyudin and Suyanto (2015) accountability is the key to the concept of good governance. efficient, effective, clean and responsible and free from collusion, corruption, and nepotism. Public accountability is the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are their responsibility to the trustee (principal) who has the right and authority to demand such accountability (Mardiasmo, 2002). Another opinion states that public accountability is the agent's obligation to manage resources, report, and disclose all activities and activities related to the use of public resources to the party giving the mandate (Mahmudi, 2007). From the above understanding it can be concluded that public accountability is a manifestation of the obligation of a person or organizational unit to provide information on government activities and performance to interested parties. So that in every action a government official absolutely must always be transparent about all his activities.

Factors that affect the Performance Accountability Report of Government Agencies (LAKIP) Regional Governments in Indonesia

To answer the research problem, the author uses a formula that has been widely used by researchers in analyzing performance-based budgets using the multiple regression model, Ordinary least squares (OLS), namely the dependence of one variable (dependent variable) on one or more variables (independent variable). , so that it is in accordance with the research objectives to be achieved (Gujarati, D. N.,

& Porter, 2003) The form of the function of the model in this study as quoted from Soekartawi, S., Hartono, T., & Ansjarullah (1999) are:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \epsilon$$

Where:

- Y = government agency performance accountability report
A = constant
 $\beta_1, \beta_2, \beta_3$ = coefficient of the measured parameter
 X_1, X_2, X_3 = independent variable

Where:

- X1 : Compliance with Legislation
X2 : Human Resources Competence
X3 : Clarity of Budget Goals
E : error (error).

The factor that is rated the highest is the priority factor that can be recommended in order to deal with problems in viewing accountability reports on the performance of local government agencies in Indonesia. Variable (X1) compliance with laws and regulations, the linkage of regulatory issues with financial reporting to identify the extent to which the resources obtained and used by local governments must be in accordance with applicable laws and regulations. Compliance with laws and regulations has a positive influence on the performance accountability of government agencies Asmawanti et al. (2020); Leke, Irawati, and Candradewini (2022); Lumenta, Morasa, and Mawikere (2016); Nurina and Yahya (2016), Riantiaro and Azlina (2011). However, this is different from the findings Telabah, Hermanto, and Handajani (2018); Rizki and Rosidi (2018) show that compliance with laws and regulations does not affect the performance accountability of government agencies. The government is obliged to compile LAKIP as an accountability report for all managed resources and performance achievements, starting from the process of preparing strategic plans, work programs, performance measurement and performance evaluation. LAKIP reporting must follow all rules and compliance with laws and regulations will have a positive effect on AKIP (Asmawanti et al., 2020); Leke et al. (2022); Lumenta et al. (2016). The better the compliance with laws and regulations, the higher the level of AKIP. Local governments and work units must comply with and implement the applicable laws and regulations.

Variable (X2) human resources competence, competence as a person's basic characteristics related to the effectiveness of performance in his work. In other words, competence is a basic characteristic of a person who has a causal relationship with the standard that is used as a reference in a particular workplace or situation Spencer, D. M., Wandless, T. J., Schreiber, S. L., & Crabtree (1993). Competent human resources will improve the quality of financial reports. Competence of human resources is the ability and characteristics possessed by a person in the form of knowledge, skills, and behavioral attitudes needed in carrying out their duties so that they can carry out their duties professionally, effectively and efficiently.

Variable (X3) clarity of budget goals, the government as the manager of public funds in order to fulfill accountability should pay attention to several things, including: budgets, accounting controls, and reporting systems. A budget is a plan expressed quantitatively in units of money for a certain period of time, usually one year. One of the characteristics of the budget is the clarity of budget targets, with the existence of clear budget targets, it will be easier for individuals to prepare budget targets that are in accordance with the goals to be achieved by the organization. In the context of local government, the clarity of budget targets has implications for the apparatus to prepare budgets in accordance with the targets to be achieved by government agencies. The apparatus will have sufficient information to predict the future accurately.

Indudewi (2009) concluded that the clarity of budget targets showed a significant effect on the accountability of the performance of the Brebes Regency government agencies. Similarly, Anjarwati (2012) concludes that the clarity of budget targets has a positive and significant impact on the accountability of the performance of government agencies in Tegal and Pemalang, with clear budget targets it will make it easier to account for the success or failure of implementing organizational tasks in order to achieve the goals set. previously set. In contrast to Abidin and Herawati (2018) who examined the effect of clarity on budget suggestions on the performance accountability of Jambi city government agencies. Concluding that the clarity of budget targets has a negative effect,

Research on government agency performance accountability reports regions in Indonesia

Accountability is the embodiment of the responsibility of a person or organizational unit, in managing the resources that have been given and controlled, in the context of achieving goals, through a medium in the form of periodic performance accountability reports. Performance accountability of government agencies is a manifestation of the obligation of a government agency to account for the success and failure of implementing the organization's mission in achieving the goals and objectives that have been set through a periodic accountability system (Mardiasmo, 2002). The obligation to report on Government Agency Performance Accountability (AKIP) is given to all government agencies. The final results of the AKIP evaluation will be provided by the Ministry of Administrative and Bureaucratic Reform in the form of a rating of the evaluation results. The rating of the evaluation results ranged from AA (very satisfactory) to D (very poor). However, in fact, only a few local governments in Indonesia have received satisfactory scores in the AKIP evaluation.

Accountability can be interpreted as the obligations of individuals or authorities who are entrusted with managing public resources and those concerned with them to be able to answer matters concerning their accountability. Accountability is closely related to instruments for control activities, especially in terms of achieving results in public services and conveying them transparently to the public (Arifiyadi, 2008). Several previous studies have shown that the implementation of accountability affects the performance or accountability of an

organization's performance. Roeman (2007) concludes that the competence of local government apparatus, the application of financial accountability, and compliance with the law has a significant influence on the accountability of the performance of the North Maluku Provincial Government agencies. In addition, Wardini (2008) also states that the implementation of Good Corporate Governance, one of which is accountability, will affect the company's performance, both in the public and private sectors. This states that the importance of implementing accountability in the public sector in order to improve the performance or accountability of the performance of government agencies. Riantiarno and Azlina (2011) in their research concluded that the variable of obedience to laws and regulations has a positive and significant influence on the accountability of government agencies' performance. In addition, Wardini (2008) also states that the implementation of Good Corporate Governance, one of which is accountability, will affect the company's performance, both in the public and private sectors. This states that the importance of implementing accountability in the public sector in order to improve the performance or accountability of the performance of government agencies. Riantiarno and Azlina (2011) in their research concluded that the variable of obedience to laws and regulations has a positive and significant influence on the accountability of government agencies' performance.

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Halim and Abdullah (2006) suggest that most government agencies consistently follow the performance measurement system formulated by the Financial and Development Supervisory Agency (BPKP) and the State Administration Agency (LAN). However, in the performance measurement system adopted, efficiency is not a performance measure that must be developed. This in turn makes agencies more inclined to ignore the efficiency aspect. This indicates that the intention to use the performance measurement system is dominated by external pressure (coercive isomorphism), namely compliance with formal standard rules, without developing a normative performance measurement system.

Conclusion

Based on the theory, relevant articles and discussions, hypotheses can be formulated for further research: Coordination between fields in each Regional Apparatus Organization (OPD), Local Officials' understanding of OPD's Key Performance Indicators (KPI), OPD Performance Tree Quality, Synchronization of RPJM, provincial RPJMD, district RPJMD, The link between the RPJMD and RKPD documents with the strategic plan and work plan has an effect on accountability reports on the performance of local government agencies.

Despite its positive implications, this study has many limitations because it is only based on an unsystematic literature review narrative. So the reader must be careful in drawing conclusions from the results of this study, especially for generalization purposes. On this basis, it is necessary to conduct field research involving universities as a whole to get a better quality picture and results. Therefore, further studies are needed to find out what other factors can influence Government agency performance accountability report (LAKIP), in addition to the variables examined in this article. These other factors include limited budget allocations for reporting, leadership commitment, implementation of government accounting standards, internal agency relations, reporting systems, and accounting controls.

For further studies, this literature review is expected to add to future research to focus more on studying the clarity of the Government's budget for LAKIP Accountability. Given the minimal number of studies discussing budget clarity and targets, this is an opportunity for future research to be tested at district/city, provincial level in Indonesia as well as at the level of the central government/Ministry/State Higher Institutions.

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