

# The Influence of Administrative Culture and Political Pressure Towards Accountability through e-Government South Sulawesi Regional Government

Jamaluddin Majid<sup>1</sup>, Mediaty<sup>2</sup>, Hamid Habbe<sup>3</sup> and Harryanto<sup>4</sup>

<sup>1</sup>Accounting Departement, State Islamic University Alauddin Makassar

<sup>2,3,4</sup>Accounting Departement, Hasanuddin University

Email: [1/jamalmajid75@gmail.com](mailto:jamalmajid75@gmail.com)

**Abstract** — This study aims to analyze the influence of administrative culture and political pressure on accountability through e-government. Administrative culture in government accountability is important in supporting the achievement of good governance for the local government of South Sulawesi. Because the state apparatus with good administrative culture behavior and political support will affect the accountability of government performance. The research uses an explanatory method that examines the causal relationship with the theory used to answer the problem. Methods Data collection using a questionnaire in the local government of South Sulawesi. The results of the structural model analysis show that administrative culture and political pressure have a significant effect on accountability.

**Keywords**— Administrative Culture, Political Pressure, Accountability and e-Government.

## I. INTRODUCTION

Public service is a demand born from the community in order to get rights and proper treatment from government officials, in carrying out activities by maintaining their existence as citizens and fulfilling community needs (Rohayatin et al., 2017). The condition of local government public services is still characterized by convoluted procedures, difficult access, high costs, poor service time and the many practices of illegal levies and bribes that are increasingly burdening residents (Serfianus et al., 2014). This is evidenced by the results of a survey conducted by international institutions, where they place the Indonesian local government bureaucracy in a very bad position compared to other countries (Husain and Samiruddin, 2013).

Less than optimal services are marked by bad governance with rampant acts of corruption, collusion and nepotism which have given rise to public distrust of the government, both central and regional. The research of Mistry and Jalal (2012) states that corruption is one of the most crucial factors in eradicating and reducing the quality of life of citizens. Public services (public services) by the public bureaucracy is a form of

accountability of state apparatus as public servants with the aim of public welfare (Serfianus et.al, 2014). Thus, the main thing that needs to be considered in achieving organizational performance is administrative and bureaucratic order (Musfarrohah et.al 2013). The behavior of the bureaucratic apparatus is one part of the characteristics of the organization,

A democratic state system is a form of political government whose government power comes from the people, either directly or through representatives. Political activity has a very large influence, including in the management of public finances (Andersen, 2018). Political pressure is an important consideration for the transparency of financial reporting because it is a power in regulating and making regulations, it also plays an important role in the selection of positions in the government structure, (Jakobsen, 2018). Besides that Political pressure is an important factor behind the large-scale adoption of organizational innovations in the public sector (Lent, 1997).

Political pressure is a very influential thing in the development of a country, (Umaroh, 2017) that political legitimacy is a prerequisite for the sustainable development of a country. Therefore, political legitimacy becomes the main pillar for accountability that is built by involving the widest possible number of non-state actors and legitimizing government involvement. Political connection is still an important factor, especially in developing countries such as Indonesia and Malaysia (Kharisma, 2014). One way to overcome the form of political games, as well as through free elections and open executive recruitment hold political leaders accountable to the people.

The administration of the state in Indonesia shows a genuine effort to produce a government that is oriented towards fulfilling the mandate of the entire community. Law Number 28 of 1998 concerning the Implementation of a Clean and Corruption-Free State describes the principle of accountability in the administration of the state and the management of government. This implies that in order to realize an accountable government, free from corruption and collusion, as well as performing, there are sufficient conditions that must exist.

Public accountability is a legal consensus that can be realized if the supporting pillars put trust in each other, namely the state and its government bureaucracy are required to change the service pattern from an elitist bureaucracy to a populist bureaucracy so that the public and the private sector can give trust (Nawawi, 2012). Thus the form of accountability and transparency is an alternative to good governance, there is also a need for good communication to achieve the built strategy (Rohayatin et.al, 2017). However, this is not the only effective alternative in overcoming fraudulent practices, as revealed by Holle (2011) that the government is currently facing "pressure"

Along with the development of information technology is very important in all aspects of human life, including in public services and budget management (Oktavya, 2015). In achieving accountability, it is necessary to have sustainable development which is a multi-dimensional concept that includes ecological, socio-economic and political-cultural sustainability. In this process, the government is the main stakeholder (Sarker et.al, 2017). On the one hand the public sector spends public money and how that money is spent and the quality of services provided are very important to citizens, users and taxpayers. As accountability leads to good management, good performance, good investment of public money, good public behavior and good results (Juiz, et.al 2013).

e-government important to become a multidisciplinary research field (Assar et. al, 2011). Heeks (2006) states that e-government is an information system that can be described as a socio-technical system because it is a combination of social and technological aspects (Avison, 2003). In line with the research conducted (Hasibuan and Santoso, 2005). The implementation of e-government can help accountability in the disclosure of government financial information. Then the regulations governing the implementation of e-government, namely Law no. 34/2002, so that the implementation of e-government makes it easier for the public to access government information (Pe'rez, 2008). In Indonesia, e-government innovation has been initiated for several years. In addition to the need, both central and local governments for an integrated system, the development of e-government in Indonesia is supported by the instructions of the President of the Republic of Indonesia Number 3 of 2003 concerning National Policies and Strategies for the Development of e-government and is also supported by related regulations such as Law No. -Law No. 14 of 2008 concerning Public Information Disclosure, as well as Government Regulation no.

Basically e-government is the use of information technology that can improve government relations with other parties. e-government demonstrates the coordinated and strategic use of information in public administration and political decision making. The expected benefits are greater efficiency from related institutions, service improvement, and transparency (Haldenwang, 2004). Conceptually, e-Government is actually not something new, governments in both developed and developing countries have long used computer systems to assist and support administrative work and data processing (Cahyadi, 2003).

The emergence of information and communication technology has brought many changes to the local government in South Sulawesi, various things have been done such as making it easier for private companies to do business, the way the government provides services to citizens, managing public administration, being able to interact with stakeholders. This new paradigm has brought about a revolution in the quality of services delivered to citizens, meaning the provision of government services and information to the public using electronic means (Nkwe, 2012).

e-government it is also used as a field of research and practice for developing regions on the importance of modernizing public management in the relationship between citizens and public administration and in terms of the performance of government activities. The emergence of new information and communication technology in the field of public administration has created government accountability which is certainly influenced by a quality administrative culture and political pressure through stakeholders (Bolivar, et.al 2012). According to Al-Shehri (2010), e-government is a field of knowledge that continues to be explored so that the term e-government all boils down to public service.

## **II. THEORETICAL BASIS**

### **A. Contingency Theory**

Contingency theory or model (Fiedler, 1967) is often called situational theory because this theory suggests situational leadership. Fiedler's contingency model or theory sees that effective groups depend on a match between the style of the leader who interacts with his subordinates so that the situation becomes controlling and influences the leader. Leadership will not occur in a social or environmental vacuum. Leaders try to exert influence over group members in relation to specific situations. Since situations can vary widely across different dimensions, it is only reasonable to assume that no one leadership style or approach will always be best. However, as we have seen that the most effective strategy will probably vary from situation to situation.

Acceptance of this basic reality underlies the theory of leader effectiveness developed by Fiedler (1967), which explains his theory as a Contingency Approach. The central assumption of this theory is that the contribution of a leader to the successful performance of his group is determined by both the characteristics of the leader and by various conditions and situations. In order to fully understand the effectiveness of leaders, both things must be considered. The development of contingency theory has contributed a lot to the factors that influence individual and organizational performance (Mufarrohah, 2013). Acceptance of this basic reality underlies the theory of leader effectiveness developed by Fiedler (1967), which explains his theory as a Contingency Approach. The central assumption of this theory is that the contribution of a leader to the successful performance of his group is determined by both the characteristics of the leader and by various conditions and situations. In order to fully understand the effectiveness of leaders, both things must be considered. The development of contingency theory has contributed a lot to the factors that influence individual and organizational performance (Mufarrohah, 2013). Acceptance of this basic reality underlies the theory of leader effectiveness developed by Fiedler (1967), which explains his theory as a Contingency Approach. The central assumption of this theory is that the contribution of a leader to the successful performance of his group is determined by both the characteristics of the leader and by various conditions and situations. In order to fully understand the effectiveness of leaders, both things must be considered. The development of contingency theory has contributed a lot to the factors that influence individual and organizational performance (Mufarrohah, 2013). The central assumption of this theory is that the contribution of a leader to the successful performance of his group is determined by both the characteristics of the leader and by various conditions and situations. In order to fully understand the effectiveness of leaders, both things must be considered. The development of contingency theory has contributed a lot to the factors that influence individual and organizational performance (Mufarrohah, 2013). The central assumption of this theory is that the contribution of a leader to the successful performance of his group is determined by both the characteristics of the leader and by various conditions and situations. In order to fully understand the effectiveness of leaders, both things must be considered. The development of contingency theory has contributed a lot to the factors that influence individual and organizational performance (Mufarrohah, 2013). One of the contingency approaches developed by Hersey and Blanchard (1969) combines

task behavior with relationship behavior so as to distinguish four leadership styles as follows:

- a. Telling, which is a leadership style with the following characteristics: high task and low relationship, the leader gives special orders for strict supervision, the leader explains what to do, how to do it, when to do it, and where to do it.
- b. Selling, which is a leadership style with high task and relationship characteristics, leadership explains decisions, direction and communication is carried out in two directions
- c. Participating, which is a leadership style characterized by high relationships and low tasks, where the leader and subordinates share ideas and make joint decisions
- d. Delegating, which is a leadership style characterized by low relationships and low tasks, the dreamer delegates decision making and implementation to subordinates.

Effective leadership in organizations depends on the situation when the leadership is implemented. Fiedler's (1967) contingency theory is a theory that discusses leadership styles that depend on the organizational situation. The most important characteristics of a leadership situation are three factors:

1. Leader-Member Orientation the personal relationship between the leader and his members. If an organization has a good leader-member orientation situation, it means that members like, trust and respect the leader. It is considered effective in the leadership of an organization.
2. Task Structure that is the level of task structure assigned by the leader to be carried out by members of the organization. The more structured the task, the more the leader has a big influence in an organization.
3. The power of office is punishment, reward, position, discipline, reprimand that the leader can give to its members. Leaders have great power in an organization if they are able to reward and punish those who make mistakes.

### **B. Goal-Setting Theory**

Goal setting theory explains the relationship between set goals and job performance. This goal setting theory was first developed by Locke (1968), with the basic concept that someone who understands goals or understands what the organization expects of him will affect his work behavior (Marani, 2002). There are several statements related to the concept of goal setting, namely: (a) difficult goals will result in higher achievements than easy goals; (b) clear (specific) and difficult goals will

result in higher achievement than easy goals; (c) clear (specific) and challenging goals will result in higher achievement than abstract goals. Goals will tell a person what needs to be done and how much effort should be spent. Path-Goal Theory or the goal direction model written by House (1971) describes leadership as a leader's effectiveness which depends on how the leader provides direction, motivation, and assistance for the achievement of the goals of his followers. Subordinates often expect the leader to help direct them in achieving their goals. In other words, subordinates expect leaders to help them in achieving their valued goals.

An important role in House's path-goal theory which states that the activities of leaders who explain the form of tasks and reduce or eliminate various obstacles will increase the perception of subordinates that working hard will lead to good performance and good performance will then be recognized and rewarded. Path Goal Theory emphasizes the ways in which leaders facilitate work performance by showing subordinates how performance is obtained through achieving the desired rewards. Path Goal theory also states that job satisfaction and job performance depend on the expectancies of subordinates. The expectations of subordinates depend on the characteristics of subordinates and the environment faced by subordinates. Subordinates' job satisfaction and performance depend on the style of Supportive Leadership: Directive Leadership: Achievement Oriented Leadership: Participative Leadership. The determination of the success of each type of leadership is subordinate characteristics (for example: Employees with internal locus of control or external locus of control, employees who have a high need for achievement or high need for affiliation) and environmental factors (system of authority within the organization).

### ***C. The relationship between administrative culture and accountability***

In overcoming the problems that exist in the Indonesian bureaucracy, a breakthrough is needed to improve the effectiveness of bureaucratic performance. One of these improvements is by carrying out administrative reforms and implementing the concept of e-government. In addition, it is necessary to carry out innovations in bureaucratic services that are in accordance with the times. Accountability indicators are considered to have great significance to the development of the bureaucracy. In this case, the paradigm shift that has been inherent in society and administrative actors must be changed. The paradigm is about the mindset and culture set that has been built through the cultural heritage of the bureaucracy in Indonesia. Bureaucratic

reform through the concept of Accountability has the potential to improve the quality and effectiveness of public services.

The bureaucracy has an important role as an implementer of government policies. In this case, the bureaucracy has a strong relevance to the development of a country. The success or failure of a government work program is determined by the performance of its administrative culture (Hasayangan, 2016). If the administrative culture is not carried out optimally, the development of a country will be hampered. The bureaucracy has the duty and function as a public servant. For most officials ethics and integrity matters are difficult, controversial, and ethically sensitive especially in local government. Judgments about ethical issues are often seen as a matter of subjective preference closed for rational reasons and justifications, and in any case (Whitton, 2007).

### ***D. The Relationship of Political Pressure to Accountability***

Political pressure is a very influential thing in the development of a country, as Umami Umaroh (2017) said that political legitimacy is a prerequisite for sustainable development in a country. Therefore, political legitimacy becomes the main pillar for accountability which can only be built by involving the widest possible number of non-state actors and legitimizing the involvement of the state or government. Political connection is still an important factor, especially in developing countries, such as in Indonesia and Malaysia (Kharisma, 2014). One way of tackling this form of political play, such as through free scheduled elections and open executive recruitment, is to hold political leaders accountable to the people.

### ***E. Relationship of Administrative Culture to Accountability through e-Government***

The bureaucratic culture in Indonesia in public services is still characterized by convoluted procedures, difficult access, non-transparent costs, unclear settlement times and the number of illegal levies and bribery practices that are not clear (Serfianus et.al 2014). evidenced by the results of a survey conducted by international institutions, where they place the Indonesian government bureaucracy in a very bad position compared to other countries (Husain and Samiruddin, 2013). Bad governance marked by rampant acts of corruption, collusion and nepotism has given rise to public distrust of government institutions both at the center and in the regions. As stated by Mistry and Jalal (2012) in their research that corruption is one of the most common and persistent challenges in increasing economic growth and improving the quality of life of citizens around the world, as the essence of good

governance is characterized by the implementation of good public services in line with the essence of good governance. decentralization and regional autonomy policies aimed at providing flexibility to regions to regulate local communities and improve public services. Public services (public services) by the public bureaucracy is one manifestation of the function of the state apparatus as a public servant as well as a state servant and is intended for the welfare of the community (Serfianus, et al., 2014). Thus, it is shown that the main thing that needs to be considered in achieving organizational performance is organizational culture (Musfarrohah, et al. 2013). Bureaucratic behavior or government apparatus is one part of individual characteristics, namely; Motive is one of the components in the individual that can influence behavior (Husain and Samiruddin, 2013). Therefore, it is necessary to implement e-government in order to assist accountability in the disclosure of government financial information. There are regulations that regulate the implementation of e-government, namely Law no. 34/2002, so that the implementation of e-government makes it easier for the public to access government information (Perez, 2008). The behavior of the bureaucracy or government apparatus is one part of the individual characteristics, namely; Motive is one of the components in the individual that can influence behavior (Husain and Samiruddin, 2013). Therefore, it is necessary to implement e-government in order to assist accountability in the disclosure of government financial information. There are regulations that regulate the implementation of e-government, namely Law no. 34/2002, so that the implementation of e-government makes it easier for the public to access government information (Perez, 2008). The behavior of the bureaucracy or government apparatus is one part of the individual characteristics, namely; Motive is one of the components in the individual that can influence behavior (Husain and Samiruddin, 2013). Therefore, it is necessary to implement e-government in order to assist accountability in the disclosure of government financial information. There are regulations that regulate the implementation of e-government, namely Law no. 34/2002, so that the implementation of e-government makes it easier for the public to access government information (Perez, 2008). it is necessary to implement e-government in order to assist accountability in the disclosure of government financial information. There are regulations that regulate the implementation of e-government, namely Law no. 34/2002, so that the implementation of e-government makes it easier for the public to access government information (Perez, 2008). it is necessary to implement e-government in order to assist accountability in the disclosure of government

financial information. There are regulations that regulate the implementation of e-government, namely Law no. 34/2002, so that the implementation of e-government makes it easier for the public to access government information (Perez, 2008).

#### ***H. Relationship of Political Pressure to Accountability through e-Government***

Political factors are an important consideration for financial reporting transparency, are also a force in regulating and making regulations and play an important role in important positions in the government structure, political support plays a role in making regulations and rules in government (Andersen & Jakobsen, 2007). 2018). Political pressure as an important factor behind the large-scale adoption of organizational innovation in the public sector (Lent, 1997).

Political pressure is a very influential thing in the development of a country as Ummi Umaroh (2017) said that political legitimacy is a prerequisite for sustainable development in a country. Therefore, political legitimacy becomes the main pillar for accountability which can only be built by involving the widest possible non-state actors and legitimizing the involvement of the state or government. Political connection is still an important factor, especially in developing countries, (Kharisma, 2014). The presence of e-government demonstrates the coordinated and strategic use of information and in public administration and political decision-making. The expected benefits are greater efficiency of institutions regarding service improvement, and transparency (Haldenwang, 2004).

#### ***I. E-Government's Relationship to Accountability***

Communication by government agencies to prepare and provide information and public services to the public (Arjita, 2017). The use of e-government will encourage better public accountability and transparency e-government can improve the quality of public services (Sa'adah, 2015). The expected benefits are greater efficiency of related institutions, service improvement, and transparency (Haldenwang, 2004). A country decides to implement e-Government because it believes that involving information technology in the framework of government management will provide a number of benefits such as improving the quality of government services to the public and other state communities, improving transparency and accountability processes among government administrators, reducing transaction costs, communication, and interactions that occur in the government process, creating a community-based information society that is of higher quality. If e-government in the government runs effectively, it will realize Accountability.

This is because the desire to realize Accountability is one of the main reform agendas that are expected to be implemented consistently by local governments. The community demands good accountability accompanied by transparency in budget management so that the community participates in controlling and improving the performance of local governments (Latief and Mutiarin, 2016). Thus, the government as the main actor in implementing accountability is required to provide more transparency and accuracy. The implementation of accountability practices can be carried out in stages according to the capacity of the government, civil society, and market mechanisms. One of the strategic options for implementing accountability is through the provision of public services.

### **III. RESEARCH METHODS**

#### **A. Type of Research**

The type of research used in this study is quantitative research that emphasizes testing theories through measuring research variables and analyzing data using statistical procedures. This quantitative research uses a sampling method by purposive sampling. That quantitative research is research that uses data analysis using numeric/numbers. (Suryani and Hendrayadi, 2015).

#### **B. Data Collection Method**

In this study, the method of data collection was by using a questionnaire in the form of a list of written questions that had been previously formulated which the respondent would answer, which had provided alternative answers to the questions that had been provided so that respondents could directly choose. Questionnaires are a number of written statements that are used to obtain information from respondents in the sense of reports about things that they know. To obtain actual data, 175 questionnaires were distributed directly to respondents, namely by visiting and distributing questionnaires to employee respondents in the South Sulawesi Regional Government.

#### **C. Analysis Techniques**

Data analysis is used to simplify data to make it easier to interpret which is processed by using existing formulas or rules according to the research approach. The purpose of data analysis is to obtain relevant information contained in the data and use the results to solve a problem. Data analysis is an activity carried out to process and analyze the data that has been collected. In this research data analysis in this study used the partial least squares analysis method (Hair, 2014). In addition, PLS can be used to determine the complexity of the relationship between a construct and another construct, as well as the relationship between a construct

and its indicators. PLS is defined by two equations, namely the inner model and the outer model. The inner model determines the specification of the relationship between the construct and other constructs, while the outer model determines the specification of the relationship between the construct and its indicators.

#### **D. Descriptive Data Analysis**

Descriptive statistical analysis is used to provide an overview of the variables studied. Descriptive statistical tests include the average (mean), minimum, maximum, and standard deviation values of the research data. These descriptive statistics are used to provide an overview of the condition of the research respondents, including: employee position, educational background, education level, and other types of demographic data.

##### **1. Data Quality Test**

###### **a. Data Validity Test**

The validity test is intended to measure the quality of the questionnaire used as a research instrument so that it can be said that the instrument is valid. A questionnaire is said to be valid if the statement on the questionnaire is able to reveal something that will be measured by the questionnaire. The criteria used are valid or invalid if the correlation between the scores of each question item and the total score has a significance level below  $<0.05$  then the question items can be said to be valid, and if the correlation score of each question item with the total score has a level of significance above  $> 0.05$  then the question item is not valid.

###### **b. Reliability Test**

Reliability test is a tool to measure a questionnaire which is an indicator of a variable or construct. A reliable or reliable questionnaire if the answer to the statement is consistent or stable over time. The reliability test used is one shot or measurement only once and then the results are compared with other questions or measure the correlation between the answers to questions. SPSS provides facilities to measure reliability with statistical tests. Cronbach Alpha is used if there is evidence that the item to be tested is unidimensional. A construct or variable is said to be reliable if it gives Cronbach Alpha  $> 0.60$  or greater than 0.60.

##### **2. Hypothesis testing**

Hypothesis testing in this study refers to structural model analysis using Smart PLS software to determine the effect of the independent variable on the dependent variable. In this type of test, partial least squares will use a bootstrapping analysis which will produce t-value and p-value. If the resulting t-value is greater than 1.96 with a p-value smaller than 0.05, it can be concluded that there is a significant effect between the exogenous

variables on the endogenous variables (Hair, 2006). Based on the probability value with  $\alpha = 0.05$ :

- a. If probability  $< 0.05$ , then  $H_0$  is rejected;  $H_a$  accepted
- b. If probability  $> 0.05$ , then  $H_0$  is accepted;  $H_a$  rejected

If based on the value of  $t = 1.96$

- a. If  $t\text{-value} < 1.96$ , then  $H_0$  is rejected;  $H_a$  accepted.
- b. If  $t\text{-value} > 1.96$ , then  $H_0$  is accepted;  $H_a$  rejected

To find out whether there is a mediating effect produced, this study will examine the indirect effect in Smart partial least square with reference to the  $t$  value. If the  $t$  value is greater than 1.96, it can be concluded that there is a significant mediating effect, but on the contrary if the  $t$  value is less than 1.96, it can be said that there is no significant mediation (Baron & Kenny, 1986).

#### IV. RESEARCH RESULT

##### A. HYPOTHESIS TEST RESULTS

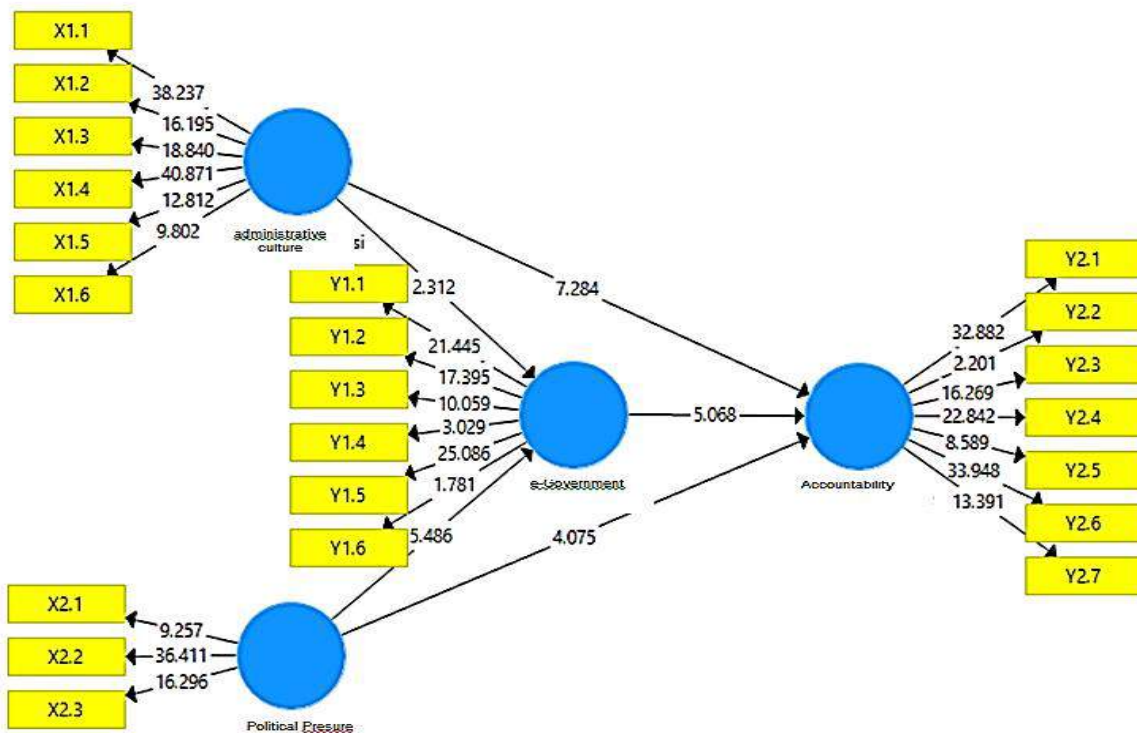
The analysis technique used to test hypotheses H1, H2 H3 uses structural model analysis with independent

variables (administrative culture and political pressure) on the dependent variable (Accountability), while for hypotheses H4 and H5 to examine the effect of e-government mediation using mediation effect analysis. This hypothesis test is assisted by using the Smart PLS software program.

##### 1. Structural Model Analysis (Inner Model)

- a. The results of  $R^2$  Adjusted for the Accountability variable are 0.98 and e-government are 0.88 which means that the variables of administrative culture and political pressure contribute to the influence of e-government services by 88% and the remaining 0.12 is explained by other factors not discussed in this study. While the  $R^2$  value of Accountability is 0.98 which means that the variables of administrative culture, political pressure and e-government contribute to Accountability by 98% and the remaining 0.02 is influenced by other factors.
- b. Estimated path coefficient is the estimated value for the path relationship in the structural model must be significant. The significance value was obtained by bootstrapping procedure (Chin, 1998).

Picture: Bootstrapping output



##### 2. The causality value relationship is:

- a. Administrative culture has a significant influence on e-government of  $0.02 < 0.05$  and a positive influence with a  $t\text{-value}$  of  $2.31 > 2.02$  with a beta value of 0.29 which means that if the administrative

culture is good then e-government government will increase, provided that other variables remain or are constant. So it can be concluded that  $H_0$  is rejected and  $H_a$  is accepted.

- b. Political pressure has a significant influence on e-government by  $0.00 > 0.05$  and t-value of  $5.49 > 2.02$  with a beta value of 0.67 which means that if political pressure increases, e-government services will also increase. increases, provided that the other variables remain or are constant. So it can be concluded that  $H_0$  is rejected and  $H_a$  is accepted.
- c. Administrative culture has a significant effect on accountability of  $0.000 < 0.05$  and a positive influence with a t-value of  $7.28 > 2.02$  with a beta value of 0.37, which means that if the administrative culture is good, government accountability will be better, with a note that the other variables are fixed or constant. So it can be concluded that  $H_0$  is rejected and  $H_a$  is accepted.
- d. Political pressure has a significant effect on accountability of  $0.000 < 0.05$  and a positive influence with a t-value of  $4.07 > 2.02$  with a beta value of 0.30 which means that if political pressure increases, government accountability will be better with note that other variables are fixed or constant. So it can be concluded that  $H_0$  is rejected and  $H_a$  is accepted.
- e. E-government has a significant effect on accountability of  $0.000 < 0.05$  and a positive influence with a t-value of  $5.07 > 2.02$  with a beta value of 0.34 which means that if e-government increases, government accountability will be better, with a note that other variables are fixed or constant. So it can be concluded that  $H_0$  is rejected and  $H_a$  is accepted.

## **B. DISCUSSION**

### ***H<sub>1</sub> : Administrative Culture has a positive effect on Accountability***

In creating accountability, it is necessary to consider administrative culture and political pressure, because each work unit needs to set clear goals first. So a government can be said to have implemented accountability if it has established indicators of administrative culture to measure the results of employee behavior in a government agency and use these indicators in the process or mechanism of realizing good governance. The results of this study indicate that administrative culture is able to improve e-government services in local governments in South Sulawesi so that effective services can be realized. Kurrohman (2013) and Arifin and Putra (2016) revealed that bureaucratic culture will improve the quality of public services and strengthen the impact of public services. The goal is to make the government more effective and efficient in service delivery while also being more optimal and responsive to public participation in the democratic process. This is inseparable from the contingency theory

where government organizations must maximize the administrative services provided by the community so that accountability can be realized properly and optimally.

### ***H<sub>2</sub> : Political pressure has a positive effect on accountability***

Public organizations in Indonesia, both at the regional level, are often judged as independent institutions. The purpose of good governance is to guarantee public accountability by e-government institutions to the community, which is called public accountability (Abdullah, 2018) the e-government.

This shows that political pressure has an effect on accountability through policies that can improve public services in the local government of South Sulawesi. The results of this study are in accordance with research by Majid, *et al.* (2020) and Hardjaloka (2014), that political pressure improves public services and effectiveness through e-government and so that local government performance can be accounted for, due to pressure from citizens.

Other political pressures arising from fiscal decentralization also raise the potential for collusion between levels of government, by Brennan/Buchanan (1980) stating that when decentralization does not strengthen competition between local governments, regional spending increases. Sometimes to finance these expenditures, there has been collusion between local governments, including with the central government and to finance regional expenditures through profit-sharing funds.

### ***H<sub>3</sub>: E-Government has a positive effect on Accountability.***

The use of e-government will encourage public accountability and transparency. getting better and better e-government can improve the quality of public services (Sa'adah, 2015). The expected benefits are greater efficiency of institutions regarding service improvement, and transparency (Haldenwang, 2004). The desire to realize Accountability is one of the main reform agendas that are expected to be implemented consistently by local governments. The community demands good accountability accompanied by transparency and openness in budget management so that the community can participate in controlling and improving the performance of local governments (Latief and Mutiarin, 2016). One of the strategic ways to implement accountability is through public service delivery. Public services as the main driver are also considered important by all actors from indicators of



good governance through the implementation of e-government.

With the use of Information and Communication Technology, it will be able to help the government whose goal is to make the government more effective and efficient in service delivery (e-government) while also being more responsive to public participation in the democratic process (Arifin and Putra, 2016). As well as realizing good governance in government that runs optimally if it is supported by transparency in government agencies (Rahayuningtyas and Setyaningrum, 2017). If e-government in government runs effectively, it can realize government accountability.

***H4 : Administrative culture affects Accountability through E-government.***

An administrative culture that is supported by good government governance and competent implementers is felt to be able to re-increase a sense of trust from the community (Nalarreason et al., 2014). To prove its seriousness towards the implementation of e-government in Indonesia, the government is also trying to adopt this system to be applied in governance. This seriousness can be seen with the issuance of Presidential Instruction No. 3 of 2003 concerning the National Policy and Strategy for the Development of E-Government which explains that the development of e-government is an effort to develop an electronic-based administration of government, in order to improve the quality of public services effectively and efficiently. Improving the quality of local government administration services for the public is very important for local governments to achieve job satisfaction in the community.

The results of the study show that the local government in South Sulawesi believes that the implementation of e-government is able to increase the accountability of government performance, even though a budget has been prepared in a comprehensive and detailed manner and through accurate preparation, the implementation of the budget must also be supported by a public service (e-government). Government capable of providing good services to the community. The results of this study are also supported by Azlina and Amelia (2014) that improving the quality of local government services for the public is very important for local governments to achieve job satisfaction in the community. Contingency theory assumes that performance is more focused on achieving goals while administration is on developing close professional relationships.

***H5 : Political pressure affects accountability through e-government.***

New demands arise when the local government does not pay attention to the will of the people, this has an impact on political pressure. In other words, political pressure requires the organization to achieve its stated goals. Good governance principles such as participation, responsiveness, and law enforcement if implemented properly and correctly, public services will be carried out effectively and responsively, efficiently and effectively. Through political pressure that affects accountability, it has values that can make the government work more effectively in realizing people's welfare. Thus the existence of good governance can encourage the use of resources more efficiently (Geeraert et al, 2015). With the use of Information and Communication Technology (e-government) it will be able to help the government's trust.

## V. CLOSING

### *Conclusion*

The conclusions in this study are:

1. Based on the results of the structural model analysis, it shows that administrative culture has a positive and significant effect on accountability, either directly or indirectly through e-government. This means that the better the administrative culture, the greater the accountability of a local government. The results of the analysis show that e-government is a variable that is able to mediate the relationship between administrative culture and the accountability of the local government of South Sulawesi.
2. Based on the results of the structural model analysis, it shows that political pressure has a positive and significant effect on accountability through e-government either directly or indirectly. The results of the analysis show that political pressure has a significant effect on the accountability of local governments in South Sulawesi, meaning that e-government is able to mediate the relationship of political pressure to the accountability of local governments in South Sulawesi.

### *Suggestion*

Based on the discussion and conclusions above, the researchers suggest that:

- a. public officials pay attention to carrying out their duties and responsibilities as they should to the maximum and the need for a clear separation of duties so as to minimize the occurrence of fraudulent events in carrying out their duties, thus the service performance of local government agencies can be better.

- b. Further research is expected to increase the number of respondents and be conducted in different locations so that the results of the study can be generalized again.

#### REFERENCES

- [1] Abdullah, J., 2018. Effect of Application sion Value For Money Against Accountability of Public atthe Department of Health District Pohuwato. *Gorontalo Accounting Journal*, 1 (1): 10-20.
- [2] Abdalrahman, EMA., 2015. Design and Implementation of electronic Accounting Systems for Sudan E-Government International. *Journal of Computer Science and Information Technology Research*. 3(2): 1093-1103.
- [3] Al-Shehri, Mohammed and Drew Steve., 2010. E-Government Fundamentals. *Proceedings of the IADIS International Conference ICT*. 20 ( 5 ):34-42.
- [4] Andersen, S. C & MLF Jakobsen., 2018. Political Pressure, Conformity Pressure and Performance Information as Drivers of Public Sector Innovation Adoption. *Journal homepage*, 22(8): 1-62.
- [5] Arifin, SP, & Putra, YE., 2016. E-Government Model At the Regional Administration of Government Level Village . *Journal of Applied Computers*, 2 (1):7-16.
- [6] Arjita, UA., 2017. E-Government As part In the Smart City. 2nd National Seminar on Applied Science and Technology (SENIT) 2017. 167:170
- [7] Assar, S., Boughzala, I and Boydens, I., 2011. Back to Practice, a Decade of Research in E-Government in “Practical Studies in E-Government: Best Practice from around the world”, Eds. New York, USA: Springer
- [8] Avison D and Wood-Harper T., 2003. Bringing Social and Organizational Issues into Information System Development: The Story of Multiview, in *Socio-Technical and Human Cognition Elements of Information Systems*, Eds., IGI Global
- [9] Azlina, N., and Amelia, I., 2014. Effects of Good Governance and Control of Internal Against Performance Government of the District Palalawan. *Journal of Accounting*, University of Jember, 12 (2).
- [10] Belanger, FL Carter., 2012. Digitizing Government Interactions with Constituents: A Historical Review of E-Government Research in Information Systems. *JAAIS* , 13(5): 363-394.
- [11] Bolívar, MPR, Munoz, LA, & Hernández, AML., 2012. Studying e-government: Research methodologies, data compilation techniques and future outlook. *Academia. Revista Latinoamericana de Administración* , (51): 79-95.
- [12] Brennan, G., & Buchanan, JM., 1980. *The power to tax: Analytic foundations of a fiscal constitution* . Cambridge University Press.
- [13] Cahyadi, Adi., 2003. E-Government: An Overview of Concepts and Problems . *Journal of The WINNERS* , 4(1):1-12.
- [14] Chin, WW., 1998. The partial least squares approach to structural equation modeling. In GA Marcoulides (Ed.), *Modern methods for business research* (pp. 295-336). Mahwah, NJ: Lawrence Erlbaum Associates.
- [15] Dunu, I., 2013. Governance in Nigeria: What is the Role for Medi. *European Scientific Journal* , 9(32) : 857-7881.
- [16] Elysia, V., A. Wihadanto, and Sumartono., 2015. Implementation of E-Government to Promote Public Services are Integrated in Indonesia. *Optimizing the Role of Science and Technology to Realize Smart City*, 1(1): 354-380.
- [17] Fiedler, Fred E., 1967. *A Theory of Learning Effectiveness*. New York: McGraw-Hill.
- [18] Fjelde, MHA Hegre., 2007. *Political Corruption and Institutional Stability*. Center for the Study of Civil War . 10:1-30.
- [19] Geeraert, A., Mrkonjic, M., & Chappelet , JL., 2015. A rationalist perspective on the autonomy of international sport governing bodies: towards a pragmatic autonomy in the steering of sports. *International Journal of Sport Policy and Politics*, 7 (4).
- [20] Haldenwang, CV., 2004. *Electronic Government (E-Government) and Development*. *The European Journal of Development Research*, 16(2): 417-432.
- [21] Hardjaloka, L. 2014.. A study on the application of e-Government in Indonesia and other countries as a solution for eradicating corruption in the public sector. *Journal of Rechts Vinding : National Law Development Media* , 3 (3):435-452.
- [22] Hasayangan, YY., 2016. Performance Improvement Strategy Non-Traditional Markets. *Journal of Sustainable Technology (Sustainable Technology Journal)*. 5(1): 42-48
- [23] Hasibuan, ZA and Santoso., 2005. Standardization of Applications E-Government for Government Agencies. *Proceedings of the Indonesian National Information and Communication Technology Conference*. ITB.
- [24] Heeks., 2006. *Implementing and Managing e-Government An International Text*. London, England: SAGE Publications
- [25] Hersey, P., and Blanchard, K., 1969. Life cycle theory of leadership. *Training and Development Journal*, 23, 26-35.

- [26] Holle, S.H., 2011. Public Services Through Electronic Government: Efforts to Minimize Maladministration Practices in Improving Public Service. *Sasi Journal*.17;13 :21-29.
- [27] House, R.J., 1971. A path-goal theory of leader effectiveness. *Administrative Science Quarterly* , 16:321-338.
- [28] Husain, YS and Samiruddin., 2013. Impact of Quality of Human Resources in Behavior in Organizational Performance Effectiveness. *International Journal of Science and Research*. 5(2): 881-885.
- [29] Indrajit, Richardus Eko., 2002. Electronic government: strategy for building and developing a public service system based on digital technology. Yogyakarta: ANDI Publisher.
- [30] Juiz, CC Guerrero and , I. Lera., 2014. implementing the Principles of Accountability for Information Technology Public Sector Governance framework. *Open Journal of Accounting*, (3) 9-27.
- [31] Charisma, B., 2014. Accountability As A Concept and Why is Important in the Public and Private Sector: An Economic Institutional Approach. *Journal of Economic Studies Bulletin* . 19(1): 1-34.
- [32] Kurrohman., T., (2013). Evaluation of budgeting based on performance through the performance of finance are based on value for money in the districts/cities in Java East . *Journal of Accounting Dynamics*, 5 (1): 1-11
- [33] Latif, F and D. Mutiarin., 2016. Transparency Management of Budget Regions In Unit Work Tool (SKPD) Bulukumba District Year 2014. *Journal of Governance and Public Policy* , 3(2) : 245-255
- [34] Lent, L.V., 1997. Pressure and Politics in Financial Accounting Regulation: The Case of the Financial Conglomerates in The Netherlands. 33 ( 1 ): 1-26.
- [35] Locke, E.A., 1968. Toward a Theory of Task Motivation and Incentives. *Organizational Behavior & Human Performance*, 3 (2): 157-189
- [36] Majid, Jamaluddin. mediaty. Hamid Habib. Harryanto., (2020). Government Budget Policy Related To Lockdown Sovid19; A Political Pressure Study. *Scientific Journal of Civilization Accounting*. <https://doi.org/jiap.v6i>
- [37] Marani, Y., 2002. Motivation and Delegation of Authority As Variable Moderating In a Relationship Between Participation Preparation of Budget With Managerial Performance. 11(1): 46-56.
- [38] Mistry, J. and A. Jalal., 2012. empirical analysis of the relationship between e-Government and corruption. *The International Journal of Digital Accounting Research*, 12(1): 145-176.
- [39] Mufarrohah, Sutrisno and B. Purnomosidhi., 2013. The influence of organizational culture, leadership style and competence on local government performance. *Infestation Journal*, 9(2):123-236.
- [40] Nalarreason, KM, Atmadja, AT, Adiputra, IMP., 2014. Influence of Good Governance and Competence Resources Power Man Against the Implementation of the Budget Based Performance At the Department of Revenue Regional District of Buleleng. *JIMAT (Accounting Student Scientific Journal) Undiksha*, 2 (1).
- [41] Nawawi, J., 2012. Building Trust in Realizing Accountability. *Scientific Journal of Government Science* , 1(3): 19-29.
- [42] Nkwe, N., 2012. E-Government: Challenges and Opportunities in Botswana. *International Journal of Humanities and Social Sciences* , 2(17) ;39 -48.
- [43] Nor Farizal., Mohammed Kamran Ahmed Xu-Dong Ji., 2017. Accounting Conservatism, Corporate Governance and Political Connections, 25 (2): 1-46.
- [44] Oktavya, A.A., 2015. Application of (Electronic Government) e-Government at the Primary Tax Service Office in the Provision of Services in Bontang City. *Government Science e-Journal* , 3(3): 1433-1447
- [45] Pe'rez, C.C., 2008. E-Government Process and Incentives for Online Public Financial Information. *Journal is available at*, 32(3): 379-400.
- [46] Rahayuningtyas., DPA & Setyaningrum, D., 2017. The effect of governance and e-Government on corruption . *EQUITY (Journal of Economics and Finance)*, 1 (4): 431-450.
- [47] Retno., R D., 2012. Effects of Good Corporate Governance and Disclosure of Corporate Social Responsibility Against Value Company, 1 (2): 85-103
- [48] Retnowati., 2008. The Role of E-Government in Achieving Accountability for the Community 1(5): 205-211
- [49] Rohayatin, T.T., Warsito, Personal., Nurmandi, W. Kumorotmo and Suranto., 2017. Factors Cause Not Optimally Quality Implementation Services Public In the Bureaucratic Government . *Journal of Caraka Prabu* , 1(1): 22-36.
- [50] Sa'adah, B., 2015. Accountability and Transparency Budget Through E-Government (Study of Budgeting in Government Regional District Blitar). *Public Policy and Management*, 3(2): 1-10
- [51] Sarker, MNI, Bingxin. A, Sultana and A, S. Prophan., 2017. The problems and challenges of public administration in Bangladesh: the path to sustainable development. *International Journal of Public Administration*, 3(1): 016-025.

- [52] Serfianus, A. Djumlani and D. Paranoan., 2014. Behavioral Bureaucracy In Providing Public Services . Ejournal Administrative Reform, 2(3): 1705-1718.
- [53] Suryani and Hendryadi., 2015. Quantitative Research Methods: Theory and Applications in Research in Management and Islamic Economics. Jakarta: Pradana Media Group.
- [54] Suntharalingam, V. Z, Hassan., 2016. Impact of Accountability on international trade in Sub-Saharan African countries. International Journal of Accounting & Business Management, 4(2): 2289-4519.
- [55] Umaroh., U., 2017. Effect of External Pressure, Factor Politics, Environmental Uncertainty Commitment Leadership and Competency Resources Power Man Against the application of transparency Reporting Financial (Empirical Study at SKPD District Kampar), 4 (1): 178-192.
- [56] Whitton, H., 2007. Developing the “Ethical Competence” of Public Officials a Capacity-Building Approach. Viesoji Politica Ir Administrativimas, 21: 49-60.
- [57] Zeyn, E., 2011. Effect of Accountability and Standards Accounting for Government Against Accountability Finance with the commitment of the Organization as a moderating. Journal of Accounting and Finance Review, 1(1): 21-37.
- Zittei., MVM and and R, C. Fernandes., 2015. E-Services In E-Government Bibliometric Analysis Of International Articles. 7(2):43-62.

UIJRT

