

GOVERNMENT AGENCY PERFORMANCE ACCOUNTABILITY SYSTEM

CASE STUDY OF THE KARAWANG DISTRICT GOVERNMENT

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Objective - This study aims to analyse the implementation of the government agency performance accountability system (SAKIP) in the Karawang Regency Regional Government and find out what factors cause the implementation of SAKIP in the Karawang Regency Regional Government is still not optimal.

Research Methods - This research used qualitative research with a case study approach, by conducting semi-structured interviews. The participants involved in this study were 4 people involved in the preparation of SAKIP at the Karawang Regency Regional Government.

Findings - The results showed that the implementation of SAKIP in the Karawang Regency Regional Government was still constrained in the measurement, evaluation, and reporting processes. The above constraints were due to obstacles in the quality of human resources, regulations, management motivation, and management commitment. Based on the results of data analysis of SAKIP implementation in the Karawang Regional Government, to be able to optimise SAKIP implementation, institutional theory, especially entrepreneurship, serves as the right foundation because organisations that apply institutional entrepreneurship are oriented towards efficiency, innovation, responsiveness, and competitiveness.

Keywords - accountability, performance measurement, SAKIP, institutional *entrepreneurship*