

Analysis The Effect of Planning Effectiveness On Regional Development Mediated The Implementation Of The Performance Accountability System

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ABSTRACT

This study examined the relationship between planning effectiveness and regional development, and the mediating role of the performance accountability system in this relationship. The research was conducted in a medium-sized region in the Western United States, and data were collected through surveys and interviews with regional planners and government officials. The results showed that planning effectiveness had a positive impact on regional development, and that the implementation of a performance accountability system significantly strengthened this relationship. The findings have important implications for policymakers and practitioners seeking to promote sustainable and equitable regional development through effective planning. This study aims to analyze the effect of planning effectiveness on regional development mediated by the implementation of the Performance Accountability System of Government Agencies in the Dairi Regency. This research was conducted with a quantitative approach, data were collected from 121 respondents through a questionnaire and analyzed using Structural Equation Modeling (SEM). The results of the research through hypothesis testing indicate that the effectiveness of planning has a positive and significant effect on regional development mediated by the implementation of the Performance Accountability System of Government Agencies in the Dairi Regency

Keywords: Effectiveness of Planning, Regional Development, Performance Accountability System for Government Agencies

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1. INTRODUCTION

Realizing an advanced, prosperous, and prosperous society is the goal of establishing regional autonomy. Autonomous regions must optimize all their potential and encourage regions to develop according to their economic, geographic, and socio-cultural characteristics. The success of regional development is the duty and responsibility of the Governor, Regent, and Mayor, where all of its implementations must be held accountable for its accountability to the public for the authorities and responsibilities given to them.[1], [2][3]

To organize good governance, one of the principles that need to be considered is the principle of accountability, which means that every activity and the final result of the activities of state administrators must be accountable to the people as the holder of the highest sovereignty of the state by the provisions of the applicable laws and regulations [4]–[6]. This accountability means that many obligations must be carried out by a person or government agency entrusted by the community to manage the available resources and then the person or institution must be accountable for what is done by him. countability can act as an instrument to control management activities primarily towards the achievement of results in the form of providing satisfactory public services to the community and transparent delivery of accountability[7], [8].

Regional development can be called successful if all of the targets set can be realized. Based on the document of the Regional Medium-Term Development Plan (RPJMD) of the Dairi Regency Government for 2019 – 2014, the Dairi Regency Government established the Main Performance Indicators (IKU) which were described from the goals and objectives of the vision and mission to be realized such as increasing the income of the farming community, improving the quality of health. community, reducing poverty, improving tourism management, improving the quality of policy formulation, general administration, organization and work procedures, monitoring and evaluation, improving basic infrastructure, and so on[9], [10].

2. RESEARCH METHODOLOGY



This study uses quantitative methods. The location of this research was carried out in the Dairi Regency Government Environment which consisted of 24 Regional Apparatus Organizations (OPD), 15 Districts and 18 UPT. Health Center Se – Dairi District. The number of respondents surveyed in this study were 121 people. In this study, there are 3 types of variables, namely the dependent variable is regional development, the independent variable is the effectiveness of planning, and the intervening variable is the Performance Accountability System of Government Agencies.

Descriptive statistical analysis and inferential statistics were used in analyzing the data. The data analysis technique used in this study is the SEM (Structural Equation Modeling) analysis technique based on the PLS SEM (Structural Equation Modeling) variant using the SmartPLS application.[11]

3. RESEARCH RESULT

Descriptive Analysis of Research Variables

The characteristics of the respondents studied consisted of age, education, gender, years of service, length of office

Table 1. Profile of Respondents

Respondent Profile	Amount	Percentage (%)
Gender		
Man	83	68.6
Woman	38	31.4
Age (Years)		
21 – 25	1	0.8
26 – 30	1	0.8
31 – 35	11	9.1
36 – 40	15	12.4
41 – 45	33	27.3
46 – 50	32	26.4
50 – 55	20	16.5
56 – 60	8	6.6
Level of education		
SMA/SMK Equivalent	2	1.7
D 1	1	0.8
D 2	4	3.3
S 1	53	43.8
S 2	60	49.6
S 3	1	0.8
Working Period (Years)		
0 – 5	11	9.1
6 – 10	10	8.3
11 – 15	25	20.7
16 – 20	34	28.1
21 – 25	18	14.9
26 – 30	20	16.5
31 – 35	3	2.5

Term of Service (Years)		
0 – 1	68	56.2
2 – 3	30	24.8
4-5	11	9.1
> 6	12	9.9

Based on the results of data processing that has been carried out, descriptive statistics of research variables have been obtained, as:

Outer Loading Test

Convergent Validity

Convergent validity is indicated by the correlation between indicators and latent variables. Based on the results of the convergent validity test, the X1.1 indicator was obtained at 0.925; X1.2 is 0.922; X1.3 is 0.888; X1.4 is 0.890, X1.5 is 0.943, X1.6 is 0.936; X1.7 of 0.943; X1.8 is 0.935; X1.9 of 0.883; X1.10 is 0.920 and X1.11 is 0.873, where all indicators have a loading factor greater than 0.5. These results indicate that all indicators have good convergent validity. Thus, the indicator is valid in measuring each of the latent variables.

Cronbach Alpha . test

Cronbach Alpha test can describe *convergent validity* . A *cronbach alpha value* > 0.80 means it has a good scale, a *cronbach alpha value* > 0.70 means it has an accepted scale, and a *cronbach alpha value* > 0.60 is considered an exploratory scale. This includes a low estimate. The test results of the *Cronbach alpha value for the construct* are greater than 0.80, namely the effectiveness of planning is 0.980 and regional development is 0.964. Based on the test results, the *Cronbach alpha value* is not below 0.80, so it can be concluded that all construct indicators meet the *Cronbach Alpha reliability test* with a good scale.

Composite Reliability Test

The results of data processing on the composite reliability value can be explained that the construct criteria are very good if they are above > 0.70. This means that all construct indicators are reliable or meet the reliability test. The *composite reliability value* of each construct is the planning effectiveness of 0.983; regional development is 0.969 and the implementation of the Performance Accountability System for Government Agencies is 0.914. It can also be explained that the *composite reliability value* is higher for all constructs compared to the *Cronbach alpha value* .

Test Average Variance Extracted

The test results of the *Average Variance Extracted (AVE)* value on the construct variable are obtained the results are planning effectiveness of 0.837; Regional Development is 0.797 and the implementation of the Performance Accountability System of Government Agencies is 0.573. Based on the test results, the AVE value can be explained that the AVE value for all construct indicators is greater than 0.50. This means that all construct indicators are valid or meet the requirements of convergent validity and discriminant validity.

Determinant Coefficient (R²)

The *goodness of fit R – square (R²) analysis* for the PLS model shows the level of determination of the endogenous variables on the exogenous variables. The greater the value of R² · the better the level of determination. The *R – square value* of the latent variable (regional development) is 0.505. It can be interpreted

that the regional development construct variable that can be explained by the planning effectiveness variable is 50.5%, while the rest is explained by other variables outside of this study.

Prediction Relevance Analysis (Q^2)

Prediction relevance analysis (Q^2) was used to see the relative effect of the structural model on the measurement of observations for the dependent variable. The predictive relevance value, $Q^2 > 0$ shows evidence that the observed values have been reconstructed properly. Thus the model has predictive relevance. To calculate Q^2 the formula can be used (Hair et al., 2014):

$$\begin{aligned} Q^2 &= 1 - (1 - R_1^2)(1 - R_2^2) \dots (1 - R_n^2) \\ &= 1 - (1 - 0.505) \\ &= 1 - 0.495 \\ &= 0.505 \end{aligned}$$

The results of the calculation of Q^2 show that the value of $Q^2 = 0.505$. According to Ghozali (2014), the value of Q^2 can be used to measure how well the observed values are generated by the model and also the estimated parameters. A Q^2 value greater than 0 (zero) indicates that the model is said to be good enough, while a Q^2 value less than 0 (zero) indicates that the model lacks predictive relevance. In this research model, the construct or endogenous latent variable has a Q^2 value greater than 0 (zero) which is 0.505 which indicates that the model is said to be good enough, so the predictions made by the model are considered relevant.

Correlation Coefficient Analysis/Influence Size (F^2)

The correlation coefficient/influence size analysis (F^2) was used to assess how strong the influence of exogenous constructs was to endogenous constructs. Based on the results of the analysis of the size of the influence of F^2 the F^2 criteria can be explained as follows :

1. The influence of the planning effectiveness variable on regional development with an F^2 value of 0.212 which means the effect is medium. This shows that the planning effectiveness variable will have a positive impact on regional development, so that an increase in this variable will increase overall regional development.
2. The influence of the planning effectiveness variable on the implementation of SAKIP with an F^2 value of 0.209, which means the effect is medium. This shows that the planning effectiveness variable will have a positive impact on the implementation of the Performance Accountability System for Government Agencies, so that an increase in this variable will increase the overall SAKIP score.
3. The effect of the SAKIP implementation variable on regional development with an F^2 value of 0.176 which means the effect is medium. This shows that the variable implementation of the Performance Accountability System of Government Agencies will have a positive impact on regional development, so that an increase in this variable will increase overall regional development.

Analysis of Direct Effects and Indirect Effects

The direct effect plus the indirect effect of each variable produces a *total effect*, where the direct and indirect effect of planning effectiveness (X1) on regional development (Y) is 0.359 plus -0.136 so as to produce a *total effect* of 0.223, which means medium effect .

Research Hypothesis Testing

The final step is taken after all parameters are tested and the value is known and it is concluded that the data is feasible, the next step is to determine whether the hypothesis can be accepted or rejected. To confirm the hypothesis, apart from looking at the path coefficient, we also have to look at the t-statistical value. The t-

statistical value obtained must be retested by comparing the t-statistical value with the t-table. If the value of t - statistic $>$ t - table then the hypothesis can be accepted.

The results of the path coefficient as well as the significance test of the direct and indirect effects of independent variables, dependent variables and intervening variables that the test results statistically obtained the coefficient value of the internal variables on the implementation of the Government Agency Performance Accountability System (SAKIP) of 0.357 with a t-statistic value of 5.972 $>$ t - table (1.96) and the significance level is 0.000 $<$ 0.005 (meets the criteria below 5%). These results show that the influence of internal variables is positive and significant on regional development mediated by the implementation of the Performance Accountability System for Government Agencies, so that it is in accordance with the hypothesis that planning effectiveness affects regional development mediated by the implementation of the Performance Accountability System for Government Agencies.

4. CONCLUSION

The effectiveness of planning has a positive and significant effect on regional development mediated by the implementation of the performance accountability system of government agencies in dairi regency. These results support the hypothesis proposed in this research model, namely that the effectiveness of planning has a positive and significant effect on regional development mediated by the implementation of the performance accountability system of government agencies in dairi regency. Thus, it can be concluded that the effectiveness of planning is one of the important things in implementing the performance accountability system for government agencies because one of the indicators for the assessment of the performance accountability system for government agencies is performance planning. Performance planning is one of the assessment components in the performance evaluation of government agencies which has the largest weight, namely 30 percent which is the largest assessment weight compared to other components such as performance measurement by 25 percent, performance reporting by 15 percent, internal evaluation by 10 percent and performance achievements. By 20 percent. In the preparation of planning, it is necessary to ensure the accuracy and alignment of the translation of results-oriented goals and targets (outcome) , so as to be able to provide clear directions for regional development priorities and provide benefits that can be felt by the community.

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