

THE IMPACT OF COMPETING ACCOUNTABILITY REQUIREMENTS ON NGO WORK PERFORMANCE IN INDONESIA

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ABSTRACT

This research aims to investigate the impact of competing accountability requirements in public sector organizations, especially for Non-Governmental Organizations (NGOs). It provides empirical evidence of impact factors determining the effect of competing accountability requirements on the work performance of NGO accountability actors in Indonesia. The objectives of the research are to identify the distinct types of accountability requirements and to determine whether the competing accountability pressures affect the perceived work performance of NGO accountability actors. Institutional theory, especially institutional isomorphism, is utilized as a theoretical lens to explain the findings further. This research uses mixed research methods and employs Partial Least Square (PLS) and Thematic Content Analysis (TCA) to analyze and to interpret the data. The results from the quantitative analysis show that the work performance of NGO accountability actors in Indonesia is partly affected by a negative perceived work context that is influenced by workload and job tension. Further analysis indicates the occurrence of normative isomorphism.

Keywords: Competing for accountability requirements; Accountability; NGO; Work performance

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1. INTRODUCTION

The collapse of the New Order regime in 1998 and beyond towards the reform era has brought many changes in Indonesia, including the extraordinary growth of non-government organizations (NGOs) throughout Indonesia. The number of NGOs is only a thousand during the Soeharto regime has jumped to tens of thousands during the reform period. In the reform era, there has also been a change in the role of NGOs. Initially, NGOs only focus on social and economic activities to become involved even in political activities. With this significant development, it is expected that NGOs can play a role in improving the quality of human resources and social welfare.

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Despite the rapid growth, NGOs in Indonesia involved many scandals. A variety of fraudulent activities and financial irregularities mostly occurring in NGOs has tarnished the reputation of NGOs (Perdana, 2018). The deviant behaviour is as a significant threat to the existence of NGOs that rely on public confidence in running their programs and organizations. This scandal in NGO also occurred at the international level. In US., results from several studies have also reported the presence of various frauds and scandals in the management of public funds, welfare, and public services (Gibelman and Gelman, 2001; Archambeault et al., 2015). Evidence in developing countries, Unerman et al. (2006) reveal that local NGO in Zambia involves in data manipulation causing harm the society. In more recent, Zhong and Fisher (2017) argue that NGOs in China face accountability problem range from legality and service provision quality to financial transparency. As a result, accountability concerns have increased scrutiny and study of NGOs from governments, watchdog groups, academia, and media.

NGO is in a challenging position concerning accountability. This organization needs to be accountable to separate set of parties, namely NGO patron (upward), NGO client (downward), other organizations and media (external), and to NGO themselves (internal) (Najam, 1996). A complication is that each of these sets of stakeholders has a very different level of leverage and power over an NGO. Different actors might push or pull organizations in different directions. These multiple dynamic accountability problems are exacerbated in the absence of accountability enforcement in NGO. Most NGOs rely on self-regulation mechanisms such as codes of conduct and certification schemes, which is voluntary nature. Thus, the absence of a vital effectiveness standard leaves a central question of accountability: what type of accountability requirement should take precedence over the others? (Kim and Lee, 2010). The failure to balance the pressure of multiple accountabilities might lead to failures of mission accomplishment. The potential accountability conflicts are rooted in different types of *accountability to* (various sources such as political and legal sources) and *accountability for*, such as finance and performance (Yang, 2012).

In the extant literature, prior studies prove that accountability pressure on certain aspects will increase vulnerability to some other accountability requirements. For example, Kim and Lee (2010) report that the increasing NPOs dependence on government funding put greater emphasis on complying with (regularly changing) government requirements than on the needs and desires of employees, beneficiaries and the organization's mission. Parlalis (2011) states that legislation changes have an impact on the organization strategy. In more recent, Gebreiter and Hidayah (2018) reveal the co-existence of professional and commercial logic at the case organization exert competing accountability pressures on lecturers.

Accountability, as well as the performance of public organizations, have been critical aspects of recent public sector reform approaches. However, the causal linkages between these two concepts have not been widely proved, and the relationship between accountability and performance is contested. According to some scholars, accountability and performance improvement are instrumental to each other (Dubnick, 2005), which means one variable can increase the other. The assumed linkage between accountability and performance is so powerful that the two are used as indicators of each other: to be accountable is to live up to the expected performance and to be performing up to standards is a clear sign of being accountable (Dubnick and Frederickson, 2011). For example, Kim and Lee (2010) find that excessive pressure for compliance accountability over professional and political accountability could adversely affect employees' perceived work performance.

The aim of this paper is to presents empirical evidence concerning the impact of competing accountability requirements on employees' perceived work performance. Specifically, this paper has an objective to identify the relationship among distinct types of accountability requirements on employees' perceived work performance. This study extends the research of Kim and Lee (2010). By using the structural equation model, this study claims that, in dynamic accountability, one type of accountability relationship can be used to trigger another type of accountability.

This paper contributes to the extant literature in two ways. First, this study employs a mixed-method, a research method which requires researchers to combine quantitative and qualitative methods into the form of single research (Johnson and Onwuegbuzie, 2004). Most prior studies on accountability have employed a qualitative method or mixed methods, but with strong qualitative emphasis (Kim and Lee, 2010; Yang, 2012; Schillemans, 2013). The qualitative research approach allows researchers to explore problems in depth. However, as the dominance of the qualitative method, the most conclusion of prior studies is mostly descriptive and inductive. This qualitative method does not address well the interplay between accountability structures and actor behaviour (Yang, 2012). Therefore, contrast with most prior studies, the strategy used in this research is sequential explanatory, which is a research method design in which researchers utilize methodological approaches to data collection in sequence (e.g., from quantitative to qualitative) (Cresswell and Clark, 2011). Specifically, this research emphasis on quantitative, followed by qualitative to explain preliminary quantitative results in greater depth in the qualitative phase.

Second, in qualitative analysis, this research employs institutional theory that is based on the concept of isomorphism in NGOs. As noted by Yang (2012), accountability remains to be an irritating problem because it is unclear how the manager and employee deal with conflicting accountability pressure. He argues that the study on accountability needs to employ structuration theory, as well as institutional theory, to understand the nature and dynamics of accountability. Following such suggestion, therefore, this study attempts to explore isomorphism phenomena concerning accountability in NGOs. By this theory in the qualitative stage, this study reveals normative isomorphism related to accountability requirements and work performance in NGOs in Indonesia.

2. THEORETICAL REVIEW

2.1. *Institutional Theory*

Institutional theory has been frequently used to explain phenomena in public sector organizations, giving rich and complex views. According to Tina et al. (2002), institutional theory is a reliable and popular theory to explain both organizational and individual conduct. A lot of the literature which uses institutional theory emphasizes that organizational processes and structures tend to be isomorphic with certain norms occurring for specific organizations (DiMaggio and Powell, 1983). Consequently, an environment may legitimize specific organizational ways. For example, Tolbert and Zucker (1983) found that from time to time reformation in the civil service was adopted due to it being a symbol of good governance rather than being to do with a need to improve efficiency.

There are three mechanisms of isomorphic changes identified by DiMaggio and Powell (1983). First, coercive isomorphism – a result of political influence and legitimation problem. Such pressure came from formal and informal pressure from the other organizations. Second, mimetic processes: for an organization, a strong reason for imitating or modelling another organization may be when organizational technology is not easily comprehended (DiMaggio and Powell, 1983), when the organizational goals are vague, or when the uncertain organization environment appeared. Third, in terms of normative pressures, professionalism is as the collective struggle of an organization's members to determine their working method and condition in order to control production and to build their cognitive basis and their working autonomy (DiMaggio and Powell, 1983).

2.2. *Accountability and Competing Accountability Requirements*

NGO accountability, according to Ebrahim (2003), is a process in which the NGO considers itself openly responsible for what it believes, and what it does and does not do. Operationally, accountability is embodied in the form of accountability reporting, accountability involving in the NGO, and responding to the phenomenon in the NGO reporting, involving and responding. NGO is responsible for all the values espoused, what is done or not done, to all stakeholders (individuals or target groups, donors, fellow NGOs, governments, and the public at large). Accountability requires that all programs and activities be carried out and realized appropriately concerning the form of the funds received and expended, the results achieved, the skills and expertise developed, and others. How accountability occurs is through a mechanism that utilizes honest and transparent reporting, and where the reports are readily available and accessible to the public.

In this research, competing accountability requirements are defined as the quality or performance of the specific work required by accountability actors for achieving the expectations of distinct types of accountability requirements (Kim and Lee, 2010). By definition, it encompasses distinct types of accountability relationships and serves a variety of interests. Public institutions are required to account for their behaviour for distinct types of forums in a variety of ways. The effort to balancing the accountability based on the type of forum becomes an issue that has not been resolved. The effort to balancing accountability becomes a critical issue because it can lead to fragility and accountability failures that may impact the achievement of values (Kim and Lee, 2010), and lead to dysfunctional accountability that results in the stagnation of service and achievement of organizational change (Caseley, 2006).

3. HYPOTHESES DEVELOPMENT

This research adopts the accountability model developed by Kim and Lee (2010). The accountability model was developed based on Johnston and Romzek (1999) accountability model.

3.1. *Perceived Hierarchical Accountability, Perceived Workload, Perceived Job Tension*

Accountability relationships are based on the strict supervision of individuals with low job autonomy and internal controls. Accountability actors with a low degree of autonomy are required to

achieve the expectations of the supervisor through a variety of organizational rules and regulations, direct referrals, and performance standards (Kim and Lee, 2010). The underlying relationship is supervisor-subordinate, direct supervision, and periodic review of a tangible manifestation of hierarchical accountability (Romzek, 2000). Evaluation of the individual performance tends to be detailed, and the standard of evaluation is concerned whether the individual performing as required. Hierarchical accountability pressures may lead the subordinates spending more time to fulfil the expectation of the supervisor and left their primary tasks in the organization (Kim and Lee, 2010).

Based on the theoretical background and the above arguments, the following hypotheses are developed:

- H1a: Employees' perceived hierarchical accountability requirements would increase their perceived workload.
- H1b: Employees' perceived hierarchical accountability requirements would increase their perceived job tension.

3.2. *Perceived Legal Accountability, Perceived Workload, Perceived Job Tension*

Legal accountability does not consider the knowledge and skills actor accountability, which will increase the workload perceived as actor accountability must reach the external expectations that are not following the ability of the actor accountability and needs of the institution (Romzek and Ingraham, 2000). The pressure for legal accountability could also adversely affect perceived work performance in two ways. First, it could increase the perceived workload because meeting contractual obligations necessarily generates sizeable paperwork and other excessive documentation requirements. Second, it could increase job tension because employees may perceive that the agency is moving away from its traditional mission - altruistic care for clients - towards compliance with legal standards (Kim and Lee, 2010).

Based on the theoretical background and the above arguments, the following hypotheses are developed:

- H2a: Employees' perceived legal accountability requirements would increase their perceived workload.
- H2b: Employees' perceived legal accountability requirements would increase their perceived job tension.

3.3. *Perceived Professional Accountability, Perceived Workload, Perceived Job Tension*

Professional accountability is reflected in the governance of labour gives a high degree of autonomy to the individual underlying their decision making on internalized norms against the practice right. In this context, the individual faced with the question about the consistency of their work performance with the norms derived from professional socialization, personal beliefs, organizational culture, and work experience (Romzek, 2000). The degree of autonomy is a basis for the right decision-making, even without the direction of a supervisor or regulatory requirement. Professional accountability can also reduce perceived workload and perceived job tension as actors concerns to work for decision-making with the recognition of expertise by a higher authority (Kim and Lee, 2010).

Based on the theoretical background and the above arguments, the following hypotheses were developed:

H3a: Perceived professional accountability requirements are negatively correlated to workload.

H3b: Perceived professional accountability requirements are negatively correlated to job tension.

3.4. *Perceived Political Accountability, Perceived Workload, Perceived Job Tension*

The requirement for political accountability would lead to increased workload due to the fulfilment of the expectations more than the supervisor expertise and direction (Romzek, 2000). Besides, the fulfilment needs for political accountability to constituents would also lead to increased job tension caused the need fulfilment of responsibilities. It reflects the legitimacy of the needs that depend on how well the actors anticipate and achieve forum expectations and whether actors of accountability are perceived as a partner by their (Romzek and Ingraham, 2000).

Based on the theoretical background and the above arguments, the following hypotheses were developed:

H4a: Employees' perceived political accountability requirements would increase their perceived workload.

H4b: Employees' perceived political accountability requirements would increase their perceived job tension.

3.5. *Perceived Workload and Perceived Job Tension*

The immediate impact of the pressure for accountability would increase employees' perceived workload because of much paperwork and reporting requirements for compliance with contractual obligations (Kim and Lee, 2010). The perceived pressure for workload among employees may increase job tension as they are required to reduce their time with clients in order to complete the necessary paperwork. For example, Johnston and Romzek (1999) find that managers, although they have a high level of commitment to providing quality services, are frustrated by the paperwork and documentation requirements, because they perceive that compliance with contractual obligations could harm the agency mission of serving clients (Kim and Lee, 2010).

Based on the theoretical background and the above arguments, the following hypothesis was developed:

H5: Employees' perceived high workload would increase their perceived job tension.

3.6. *Perceived Workload, Perceived Job Tension, Perceived Work Performance*

NGO's employees increasingly spend substantial amounts of time on paperwork and revenue-generating activities at the expense of specialized care for society. This job tension tends to create value dissonance that can hurt an employee's professional calling or ethical obligation to render services to clients. They tend to have a perception that their jobs are not valued as they are forced to reallocate time that could otherwise be spent providing services (Salamon, 2002). The perceived high workload and concurrent job tension among employees could negatively affect their perceptions of work performance.

Based on the theoretical background and the above arguments, the following hypotheses are developed:

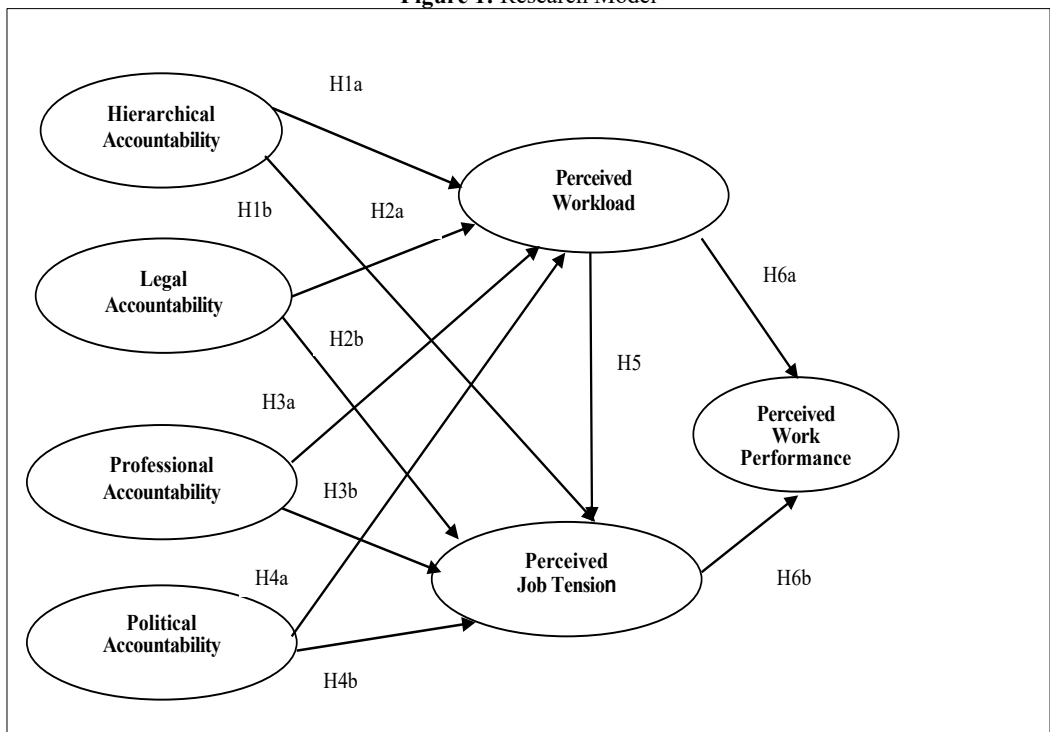
H6a: Workload negatively impacts work performance

H6b: Job tension negatively impacts work performance

4. RESEARCH MODEL

The research model of this study is as follows. In sum, the perceived four types of accountability requirements affect employees' perceived workload and job tension, which in turn influence their perceptions of work performance.

Figure 1: Research Model



Source: Kim and Lee (2010)

5. RESEARCH METHOD

5.1. Population and Sample

The research was conducted in five provinces which include: Jakarta, West Java, Central Java, Yogyakarta, and East Java. There are two steps in selecting the sample. In the first step,

researchers selected several NGOs located in all provinces on Java as the object of research. The selection of NGOs was based on the accessibility. In the second step, researchers distributed questionnaires to employees of the NGO with a purposive sampling method based on specific criteria. The criteria used in this sampling was one for which all employees have been involved in the process of fulfilment of financial and program accountability to stakeholders (donors, governments, companies, individuals or groups of beneficiaries, partner agencies, the public, and others); respondents are thus believed to have been in the organization and understood the conditions in which they work.

5.2. Data Collection

The primary data were collected through the utilization of a sequential explanatory. This strategy offers a quantitative data analysis in the first step, and then it proposes qualitative data analysis in the second step (Creswell, 2010). It is expected that this method can examine the phenomena of the institutional theory that will be achieved.

5.3. Operational Definition Variable and Measurement

The variables that will be examined in this research include exogenous and endogenous variables. Exogenous variables consist of hierarchical accountability, legal accountability necessity, the necessity of professional accountability and political accountability, while exogenous variables are a workload and job tension. The endogenous variable in this research is the performance of the work. The following is a summary of variable operational definition and measurement.

Table 1: Operational Definition Variable and Measurement

Latent Variables	Operational Definition	References	Indicators	Valid Indicators*
Hierarchical Accountability	Close supervision from a higher authority, who uses organizational rules and regulations, supervisory directives and a set of performance standards	Kim and Lee (2010)	<ul style="list-style-type: none"> • Three indicators • Five Likert scale • Reflective 	3
Legal Accountability	External supervision for agency performance aimed at maintaining contractual relationships.	Kim and Lee (2010)	<ul style="list-style-type: none"> • Four indicators • Five Likert scale • Reflective 	4
Professional Accountability	Agency staff must work by their expertise and professional norms and standards	Kim and Lee (2010)	<ul style="list-style-type: none"> • Five indicators • Five Likert scale • Reflective 	5
Political Accountability	Degree responsiveness to the agency's significant stakeholders such as clients, the government, and the community	Kim and Lee (2010)	<ul style="list-style-type: none"> • Five indicators • Five Likert scale • Reflective 	3

Latent Variables	Operational Definition	References	Indicators	Valid Indicators*
Workload	The human relationship with the demands of the tasks carried within the scope of operations	Kim and Lee (2011)	<ul style="list-style-type: none"> • Three indicators • Five Likert scale • Reflective 	3
Job Tension	Condition anxiety of individual psychology as a consequence of a significant role for achieve a certain quality of work or performance	Lyons (1971)	<ul style="list-style-type: none"> • Eight indicators • Five Likert scale • Reflective 	4
Work Performance	Results achieved or achievements of employees in conducting work on an organization	Tsui et al. (1997)	<ul style="list-style-type: none"> • Eight indicators • Five Likert scale • Reflective 	6

Notes: * Some indicators have been dropped due to an unqualified loading standard score in the pilot test.

5.4. Data Analysis Method

This research applied Partial Least Square (PLS) to test the hypotheses. PLS is a Structural Equation Modeling (SEM) technique based on variants that can simultaneously conduct measurement model testing and, at the same time, structural model testing (Hartono, 2011). PLS places the minimum standard on the measurement scale, sample size, distribution of variables, and residual distribution (Chin et al., 2003). These characteristics make PLS compatible for this research in the sense that this technique has a complex model and combination and can use a relatively small sample to anticipate if there is a less response rate from the local government addressed. The software that used to process the collected data is Smart PLS 2.0.

In carrying out qualitative research, open and semi-structured interviews were conducted. For the analytical component of the research, a thematic analysis approach was taken to the interview data. After the results of the interviews were analyzed, they were connected to the theme or the research problems being discussed (Creswell, 2010). The last step involved interpreting the data in the form of description.

6. RESULTS AND DISCUSSION

6.1. Quantitative Stage

6.1.1. Data Collection

In the first stage, after contacting several NGOs, researchers gained access to research on thirty NGOs spread across all provinces in Java. In the next stage, researchers distributed questionnaires to employees of the NGO with a purposive sampling method. Of the 325 distributed questionnaires, 211 questionnaires were returned, culminating a response

rate of 64.9 percent. There were 203 questionnaires where be useable-a response rate of 96 percent. The usable questionnaires were then analyzed. The following tables present detail of sample.

Table 2: Questionnaire Distribution

Province	Total Number of NGO	Number of Sample of NGO	Distributed Questionnaire	Returned Questionnaire	Usable Questionnaire
DJKI Jakarta	347	4	40	25	25
West Java	344	6	50	26	22
Yogyakarta	134	10	95	80	77
Central Java	221	7	60	40	39
East Java	195	3	80	40	40
Total	1241	30	325	211	203

Table 3: Distribution of Sample-Based on Type of NGO

Type of NGO	DKI Jakarta	West Java	Yogyakarta	Central Java	East Java
Community empowerment	-	-	7	5	2
Women and gender	-	-	2	1	-
Children	-	-	-	-	1
Democracy, law, and human rights	-	-	-	-	3
Public policy	1	1	-	-	-
Education	-	-	1	1	-
Regional autonomy and budget transparency	3	2	-	-	-
Total	4	3	10	7	6

6.1.2. Hypotheses Testing

Regarding the measurement model, convergent validity, discriminant validity, and reliability were assessed. As can be seen in Table 4, all the results meet with the requirements. The structural model was evaluated using the R^2 for the dependent constructs. The higher the R^2 value, the better the model prediction of the proposed model. As can be seen in Table 4, all of the constructs have a relatively high of R^2 .

Table 4: Model Evaluation

Construct	AVE	Composite Reliability	R^2	Cronbach's Alpha	Commonality
HA	0.616734	0.827182		0.715282	0.616734
LA	0.692083	0.899866		0.856790	0.692084
POLA	0.719854	0.885152		0.805887	0.719854

Construct	AVE	Composite Reliability	R ²	Cronbach's Alpha	Commonality
PROA	0.599068	0.880770		0.834097	0.599068
WL	0.500935	0.749648	0.185539	0.504953	0.500934
WP	0.562971	0.884795	0.167056	0.846184	0.562971
JT	0.544779	0.826989	0.304753	0.726261	0.544779

Notes: HA: hierarchical accountability; LA: legal accountability; PROA: professional accountability POLA: political accountability; JT: job tension; WL: workload; WP: work performance.

Hypothesis testing is done by comparing T-table values with T-statistic values generated from the PLS bootstrapping. Hypotheses are accepted (supported) if the value of the T-statistics is higher than the T-table values with a confidence level of 95% (alpha = 5 percent) the T-table value for one tail hypothesis test (one-tailed) is ≥ 1.64 (Hair et al., 2016).

Table 5: Summary of Hypotheses Testing

Path	Coefficient	T-statistic	Conclusion
HA → WL	0.306482	2.264653	H1a supported
HA → JT	0.017970	0.128311	H1b rejected
LA → WL	0.278353	2.019520	H2a supported
LA → JT	-0.041542	0.248222	H2b rejected
PROA → WL	-0.244211	1.774100	H3a supported
PROA → JT	0.120434	0.435495	H3b rejected
POLA → WL	0.205240	1.581846	H4a rejected
POLA → JT	0.309035	2.661294	H4b supported
WL → JT	-0.445746	3.715839	H5 supported
WL → WP	-0.484807	3.145243	H6a supported
JT → WP	0.219860	1.510057	H6b rejected

Notes: HA: hierarchical accountability; LA: legal accountability; PROA: professional accountability POLA: political accountability; JT: job tension; WL: workload; WP: work performance.

As depicted in Table 5, of the eleven hypotheses tested, six hypotheses are statistically supported because they have a t-statistic value higher than the value of the t-table, i.e., ≥ 1.64 (alpha = 5 percent). These hypotheses are H1a, H2a, H3a, H4b, H5, and H6a.

6.2. Qualitative Stage

6.2.1. Qualitative Data Collection

The selection of respondents to be interviewed was based on the results of the quantitative data with some criteria, namely: (1) the result of the outlier of data processing (Cresswell, 2010) which collected by scatterplot technique, (2) the respondents' availability to be interviewed. There are 5 (five) respondents who were an outlier, but all of the respondents were not willing to be interviewed. Thus, this research uses the respondents who were not the outlier in order to keep the phenomena that occur isomorphism could be captured. Researchers eventually interviewed four respondents: one respondent was from an NGO based in DKI Jakarta Province; one of the respondents was an NGO located in the province of Yogyakarta; one respondent was from NGO based in Central Java Province, and one respondent was from NGO located in East Java Province.

Qualitative Data Analysis

a. Competing Accountability Requirements

One of the causes of negatively perceived workload and experiences of job tension is, theoretically, the perceived conflict which results in a particular quality of work or work performance required to achieve the expectations of the various types of accountability requirements (Kim and Lee, 2010). Interview data from the research mainly supports this argument, as revealed by the Director of the Foundation STAPA Center, East Java:

I understand that accountability is to take responsibilities for what is entrusted to us from all aspects: (1) to the person who gives us a mandate, (2) to the beneficiaries targeted by us (tobacco farmers of East Lampung, East Lombok, Lumajang, Jombang, Ponorogo). All the programs are not only following the donor wishes as we develop the programs, (3) to all our staffs. We maintain the trust of the existing structure and management.

Furthermore, the same opinion was also expressed by the Director of the IRE Flamma Foundation in Yogyakarta:

Those entitled to assess accountability IRE are people or parties outside the IRE which became beneficiaries/partner of the agency, namely the people who have targeted for IRE programs, also the donors that support the financial aspect of IRE programs, and the IRE networks.

The Finance Manager of Gita Pertiwi Foundation, Solo, Central Java, states:

NGO accountability is how the NGO can account for financial and programs to the public or others, namely: (1) donors, (2) the target groups, and (3) the public.

The Deputy Director, KPPOD Foundation, Jakarta, states:

That in carrying out its activities, there is consciousness to account to external and internal agencies. I think this requirement is much more to the external parties. In this case, those who cooperate with us and support us and to the "object" of our activities or communities are the focus of our activities.

Based on the results of the interview above, there can be seen that the distinct types of accountability that occur on NGO reflect some institutional isomorphism. The requirement of hierarchical accountability, legal accountability, professional accountability, and political accountability are normative isomorphism that is built on the mutual awareness of all employees of the NGO.

b. Effect of Competing Accountability Requirements on Workload and Job Tension

In the NGO organizational context, the types of requirement do not affect job tension. The results of an interview with the Director of the Foundation STAPA Center, East Java supports it:

I cannot say that it is not burdening at all, some of it burdening. In the context of the issue, results not matches with our expectation. They are asking us for fast reporting and must be matched with their requirements, but, besides it, we could do the requirements. However, things like that burdening us sometimes. For the management in the administration context, sometimes, there is a donor that is very complicated and makes us uncomfortable, because of his/her lack of trust.

The same opinion is also delivered by the Executive Director of the Foundation IRE Flamma, Yogyakarta:

The requirement might require extra energy (time and financial) to meet it. For example, an external audit that must be paid by our institution because the donor does not cover the costs.

Director KPPOD Foundation, Jakarta expressed a similar statement:

That burden may be more on the administrative aspect to provide a report, and so on. It is sometimes tricky, but it needs effort. For example, the financial reporting system is the most real obstacle; funding expects ABCDE and the other to FGH, and so on. When we have a different standard, it would require the adjustment, but, in principle, we will provide appropriate report expected by the donor.

The result of the interview above shows that the competing of accountability requirements creates negative perception caused by the requirements to carry out more than one type of accountability and the inability to balance between the types of accountability. This result is in line with the finding of Kim (2005) that the pressure between the different accountability relationships acts as a counterweight system (checks and balances). The problem is the excessive emphasis on one set of accountability relationships, as it might lead to the fragile of the other important set of accountabilities.

c. Effect of Workload and Job Tension on Work Performance

In connection with the negative relationship between workload and job tension on work performance, the result from the quantitative analysis shows that there is no negative relationship between the work performance of the accountability actors and job tension, whereas the workload can improve the work performance of the accountability actors. From the results of interviews with the respondents, it can be concluded that perceived workload and job tension only slightly affect the performance of accountability actors in the NGO organization.

This could be seen in the result of the interview with the director of the Foundation STAPA Center, East Java:

No, because my friends so far have become accustomed since the beginning. Not only the responsibility of outsiders but also internal responsibilities, we make it a habit that whatever is done must be accounted for. Not just financial matters. In our opinion, meet the requirement is the only thing that makes people believes in us. In contrast, for many other institutions or NGOs like us, they have no other choice; we choose the investment by showing accountability in every work.

The interviews with the director of the KPPOD Foundation, Jakarta also provides a similar result:

Actually, we consider it natural that those who support us demand accountability. This is a shared awareness of the institution and our organizational culture. The burden may be more on the administrative burden to provide the report, etc. Different reports that sometimes are not difficult but need more effort. For example, the financial reporting system is the most real obstacle: funding it expects ABCDE and the other to FGH and so on. When we have different standards, of course, it requires adjustments, but, in principle, there are provisions from us that we will provide reports as expected by our funding.

In sum, the results of the above interviews support the results of the quantitative research. The workload perceived by accountability actors does not negatively impact the perceived work performance of the accountability actors. This is because accountability actors feel that accountability is required by the parties that support NGO activity or programs, and so there is a commitment to be conscientious NGO employees. The results of this research support Dubnick and Yang (2011), who reveal that the perceived necessity of accountability depends on the perception of an individual because everyone has his/her perception of the relationship between distinct types and functions of accountability and its implications.

7. CONCLUSION

This research uses both quantitative and qualitative approaches. Based on the results of the quantitative analysis, the work performance of NGO accountability actors in the Province of Jakarta, West Java, Yogyakarta, Central Java, and East Java, is influenced by perceptions of the workload, but are not negatively influenced by perceived job tension. The results suggest that there is a positive relationship between the workload and the hierarchical and legal accountability requirements. In contrast, the workload and professional accountability requirement have a negative relationship. Furthermore, political accountability has a positive relationship with job tension. In general, it can be concluded that the competing accountability requirements occur because of the inability to balance the accountability requirements, leading to higher workloads for the accountability actors. Meanwhile, job tension only correlates positively with political accountability. It means that, if the accountability actors emphasize the political accountability requirement more than others, it will increase its perceived job tension. The acceptance of the hypothesis may be due to the collegial character of the NGO organization context, thus causing the accountability actor to experience perceived pressure.

The results of the qualitative data show that quantitative data is supported. Type of accountability requirements used in the research model occurs in NGO accountability practices. Meanwhile, the requirements of accountability affect the workload, as it is a tangible manifestation of the increase in the number of jobs. Meanwhile, accountability requirements have no significant effect on job tension as a form of psychological pressure. Perception of workload has a negative, minor and temporary effect on the perceived performance of the accountability actors, because there is consciousness from the actors of accountability that they must be accountable whether there are a pressure and the accountability requirements from the stakeholders (such as donors, individuals or groups of beneficiaries, companies, government) or not.

The phenomenon of isomorphism in this research is found in the results of the qualitative data. The hierarchical accountability requirement, legal accountability, professional accountability, and political accountability are considered as awareness or a reasonable obligation of the accountability actors. Thus, normative isomorphism occurs in all forms of accountability. Furthermore, the results of the qualitative data show that coercive isomorphism and mimetic isomorphism do not occur in NGO organization as the history or the background of the NGO establishment is intended for strengthening the accountability to those who give their mandate.

The results of this research can be used as an input for NGOs in Indonesia about the existence of competing for accountability requirements that occur due to distinct types of mandatory accountability without considering the heterogeneity of NGOs and individuals involved in it. Besides, except political accountability, all accountability requirements have a significant effect on their perceived workload, which in turn significantly reduced employees' perception of their work performance. This result implies that managers of NGOs need to be careful in providing workloads to their employees. Giving excessive workload can cause their performance to decline, which in turn can lead to increased interest in changing jobs.

Based on the previous discussions, the suggestion for subsequent research is proposed. Future studies might use other types of accountability. Romzek and Dubnick (1987) model represents the first attempts to conflate external and internal accountability loci in a single framework and demonstrates the tension between them (Williams and Taylor, 2013). However, some scholars argue that accountability is not instrumental. Thus, Williams and Taylor (2013) propose a holistic, comprehensive accountability framework that facilitates defining and implementing accountability in complex, multi-stakeholder environments, by providing a means to operationalize commonly encountered, but ambiguous accountability goals through a social process of deliberative dialogue.

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Appendix A

Research Questionnaire

Part 1. Accountability

Please indicate how frequently, if at all, you have been required to engage in each of the following at work? (1 = *never*, 2 = *rarely*, 3 = *sometimes*, 4 = *rather often*, 5 = *all the time*)

No.	Question	1	2	3	4	5
Hierarchical accountability						
1	Increasing work productivity (e.g., direct service time)					
2	Following management directions					
3	Following administrative procedures and rules					
Legal accountability						
4	Maintaining an annual contract with the state					
5	Fulfilling documentation requirements of the state (e.g., clinical charts and billing statements)					
6	Obtaining accreditation from an external auditing agency					
7	Reducing the number of state hospital utilization					
8	Earning more Medicaid reimbursements from the state					
Professional accountability						
9	Helping people in need					
10	Dedication to the mission of the agency					
11	Observing the agency ethics policy in providing services to clients					
12	Achieving professional credentials (licenses, certification)					
13	Improving the quality of services and best practices					
Political accountability						
14	Responsive to clients' performance expectations					
15	Working with community members in shaping policies					
16	Working with advocacy groups in shaping policies					
17	Working with the state agency in shaping policies					
18	Maintaining a good relationship with the local media					

Part 2. Workload

No.	Question	Never too heavy (1)	Seldom too heavy (2)	Sometimes too heavy (3)	Often too heavy (4)	Almost always too heavy (5)
1	I feel my workload is					
		It never allows me to do a good job (1)	It seldom allows me to do a good job (2)	It does not affect how I do my job (3)	It usually allows me to do a good job (4)	It always allows me to do a good job (5)
2	How does the amount					

No.	Question	Never too heavy (1)	Seldom too heavy (2)	Sometimes too heavy (3)	Often too heavy (4)	Almost always too heavy (5)
	of work you are expected to do influence the way you do your job?	(1) Very dissatisfied	(2)	(3)	(4)	(5) Very satisfied
3	How do you feel about the amount of work you are expected to do?					

Part 3. Job Tension

No.	Question	(1) Never	(2)	(3)	(4)	(5) Nearly all the time
1.	I am unclear how broad is the scope of the assignment and my responsibilities.					
2.	I do not know what is thought by my supervisor about me and how the supervisor evaluates my performance.					
3.	In fact, I do not get the information needed to carry out my work.					
4.	I don't know what people who work with me expect about myself.					
5.	I felt I am getting too much big work, and some of them can't be finished during normal work time.					
6.	I think that the amount of work I do maybe intervened by how well I can finish the job.					
7.	I feel what I have to do with my work is contrary to my personal opinion.					
8.	I feel unable to fulfil the request from various parties around me.					

Part 4. Work Performance

Please indicate how frequently? (1 = *never*, 2 = *rarely*, 3 = *sometimes*, 4 = *rather often*, 5 = *all the time*)

No.	Question	1	2	3	4	5
1	I give extra time for the job can be completed on time					
2	I give my full attention to the details important work					
3	I work harder than I should					
4	I ask for a chance to be given a form assignment					
5	I took the initiative to finish problems that occur in completing a work					
6	I practice personal discipline and self-control					
7	I am diligent in overcoming the challenge to complete a task					
8	I am doing a difficult task in full spirit					

Appendix B

Name of NGO	Number of Employees	Number of Respondents
PUSHAM UBAYA	20	4
SURAPATI COM	20	4
LAPEKSDAM	20	7
AVEROES COM	20	6
HOTLINE SBY	15	4
STAPA	30	15
IRE	40	13
YGM	22	7
DIAN DESA	35	13
RTND	16	4
IHAP	17	5
SATU NAMA	22	15
CEMETI	18	6
LKIS	21	6
INPROSULA	16	4
FPPD	15	4
GP	21	8
LESMAN	18	9
EFFORT	17	4
LBBS	18	4

Name of NGO	Number of Employees	Number of Respondents
JAKER PO	17	4
SPEKHAM	22	6
FORMASI	20	4
KPPOD	19	4
PRAKARSA	25	6
FITRA	21	6
KAU	15	9
INISIATIF	21	12
BIGS	24	5
B-TRUST	26	5
Total	631	203

THE IMPACT OF COMPETING ACCOUNTABILITY REQUIREMENTS ON NGO WORK PERFORMANCE IN INDONESIA 1

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THE IMPACT OF COMPETING ACCOUNTABILITY REQUIREMENTS ON NGO WORK PERFORMANCE IN INDONESIA

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ABSTRACT

This research aims to investigate the impact of competing accountability requirements in public sector organizations, especially for Governmental Organizations (NGOs). It provides empirical evidence of impact factors determining the effect of competing accountability requirements on the work performance of NGO accountability actors in Indonesia. The objectives of the research are to identify the distinct types of accountability requirements and to determine whether the competing accountability pressures affect the perceived work performance of NGO accountability actors. Institutional theory, especially institutional isomorphism, is utilized as a theoretical lens to explain the findings further. This research uses mixed research methods and employs Partial Least Square (PLS) and Thematic Content Analysis (TCA) to analyze and to interpret the data. The results from the quantitative analysis show that the work performance of NGO accountability actors in Indonesia is partly affected by a negative perceived work context that is influenced by workload and job tension. Further analysis indicates the occurrence of normative isomorphism.

Keywords: Competing for accountability requirements; Accountability; NGO; Work performance

1. INTRODUCTION

The collapse of the New Order regime in 1998 and beyond towards the reform era has brought many changes in Indonesia, including the extraordinary growth of non-government organizations (NGOs) throughout Indonesia. The number of NGOs is only a thousand during the Soeharto regime has jumped to tens of thousands during the reform period. In the reform era, there has also been a change in the role of NGOs. Initially, NGOs only focus on social and economic activities to become involved even political activities. With this significant development, it is expected that NGOs can play a role in improving the quality of human resources and social welfare.

Despite the rapid growth, NGOs in Indonesia involved many scandals. A variety of fraudulent

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activities and financial irregularities mostly occurring in NGOs has tarnished the reputation of NGOs (Perdana, 2018). The deviant behaviour is as a significant threat to the existence of NGOs that rely on public confidence in running their programs and organizations. This scandal in NGO also occurred at the international level. In US., results from several studies have also reported the presence of various frauds and scandals in the management of public funds, welfare, and public services (Gibelman and Gelman, 2001; Archambeault et al., 2015). Evidence in developing countries, Unerman et al. (2006) reveal that local NGO in Zambia involves in data manipulation causing harm the society. In more recent, Zhong and Fisher (2017) argue that NGOs in China face accountability problem range from legality and service provision quality to financial transparency. As a result, accountability concerns have increased scrutiny and study of NGOs from governments, watchdog groups, academia, and media.

NGO is in a challenging position concerning accountability. This organization needs to be accountable to separate set of parties, namely NGO patron (upward), NGO client (downward), other organizations and media (external), and to NGO themselves (internal) (Najam, 1996). A complication is that each of these sets of stakeholders has a very different level of leverage and power over an NGO. Different actors might push or pull organizations in different directions. These multiple dynamic accountability problems are exacerbated in the absence of accountability enforcement in NGO. Most NGOs rely on self-regulation mechanisms such as codes of conduct and certification schemes, which is voluntary nature. Thus, the absence of a vital effectiveness standard leaves a central question of accountability: what type of accountability requirement should take precedence over the others? (Kim and Lee, 2010). The failure to balance the pressure of multiple accountabilities might lead to failures of mission accomplishment. The potential accountability conflicts are rooted in different types of *accountability to* (various sources such as political and legal sources) and *accountability for*, such as finance and performance (Yang, 2012).

In the extant literature, prior studies prove that accountability pressure on certain aspects will increase vulnerability to some other accountability requirements. For example, Kim and Lee (2010) report that the increasing NPOs dependence on government funding put greater emphasis on complying with (regularly changing) government requirements than on the needs and desires of employees, beneficiaries and the organization's mission. Parlalis (2011) states that legislation changes have an impact on the organization strategy. In more recent, Gebreiter and Hidayah (2018) reveal the co-existence of professional and commercial logic at the case organization exert competing accountability pressures on lecturers.

Accountability, as well as the performance of public organizations, have been critical aspects of recent public sector reform approaches. However, the causal linkages between these two concepts have not been widely proved, and the relationship between accountability and performance is contested. According to some scholars, accountability and performance improvement are instrumental to each other (Dubnick, 2005), which means one variable can increase the other. The assumed linkage between accountability and performance is so powerful that the two are used as indicators of each other: to be accountable is to live up to the expected performance and to be performing up to standards is a clear sign of being accountable (Dubnick and Frederickson, 2011). For example, Kim and Lee (2010) find that excessive pressure for compliance accountability over professional and political accountability could adversely affect employees' perceived work performance.

The aim of this paper is to presents empirical evidence concerning the impact of competing accountability requirements on employees' perceived work performance. Specifically, this paper has an objective to identify the relationship among distinct types of accountability requirements on employees' perceived work performance. This study extends the research of Kim and Lee (2010). Using the structural equation model, this study claims that, in dynamic accountability, one type of accountability relationship can be used to trigger another type of accountability.

This paper contributes to the extant literature in two ways. First, this study employs a mixed-method, a research method which requires researchers to combine quantitative and qualitative methods into the form of single research (Johnson and Onwuegbuzie, 2004). Most prior studies on accountability have employed a qualitative method or mixed methods, but with strong qualitative emphasis (Kim and Lee, 2010; Yang, 2012; Schillemans, 2013). The qualitative research approach allows researchers to explore problems in depth. However, as the dominance of the qualitative method, the most conclusion of prior studies is mostly descriptive and inductive. This qualitative method does not address well the interplay between accountability structures and actor behaviour (Yang, 2012). Therefore, contrast with most prior studies, the strategy used in this research is sequential explanatory, which is a research method design in which researchers utilize methodological approaches to data collection in sequence (e.g., from quantitative to qualitative) (Cresswell and Clark, 2011). Specifically, this research emphasis on quantitative, followed by qualitative to explain preliminary quantitative results in greater depth in the qualitative phase.

Second, in qualitative analysis, this research employs institutional theory that based on the concept of isomorphism in NGOs. As noted by Yang (2012), accountability remains to be an irritating problem because it is unclear how the manager and employee deal with conflicting accountability pressure. He argues that the study on accountability needs to employ structuration theory, as well as institutional theory, to understand the nature and dynamics of accountability. Following such suggestion, therefore, this study attempts to explore isomorphism phenomena concerning accountability in NGOs. By this theory in the qualitative stage, this study reveals normative isomorphism related to accountability requirements and work performance in NGOs in Indonesia.

2. THEORETICAL REVIEW

2.1. Institutional Theory

Institutional theory has been frequently used to explain phenomena in public sector organizations, giving rich and complex views. According to Tina et al. (2002), institutional theory is a reliable and popular theory to explain both organizational and individual conduct. A lot of the literature which uses institutional theory emphasizes that organizational processes and structures tend to be isomorphic with certain norms occurring for specific organizations (DiMaggio and Powell, 1983). Consequently, an environment may legitimize specific organizational ways. For example, Tolbert and Zucker (1983) found that from time to time reformation in the civil service was adopted due to it being a symbol of good governance rather than being to do with a need to improve efficiency.

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There are three mechanisms of isomorphic changes identified by DiMaggio and Powell (1983). First, coercive isomorphism – a result of political influence and legitimation problem. Such pressure came from formal and informal pressure from the other organizations. Second, mimetic processes: for an organization, a strong reason for imitating or modelling 49 another organization may be when organizational technology is not easily comprehended (DiMaggio and Powell, 1983), when the organizational goals are vague, or when the uncertain organization environment appeared. Third, in terms of normative pressures, professionalism is as the collective struggle of an organization's members to determine their working method and condition in order to control production and to build their cognitive basis and their working autonomy (DiMaggio and Powell, 1983).

2.2. *Accountability and Competing Accountability Requirements*

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O accountability, according to Ebrahim (2003), is a process in which the NGO considers itself openly responsible for what it believes, and what it does and does not do. Operationally, accountability is embodied in the form of accountability reporting, accountability involving in the NGO, and responding to the phenomenon in the NGO reporting, involving and responding. NGO is responsible for all the values espoused, what is done or not done, to all stakeholders (individuals or target groups, donors, fellow NGOs, governments, and the public at large). Accountability requires that all programs and activities be carried out and realized appropriately concerning the form of the funds received and expended, the results achieved, the skills and expertise developed, and others. How accountability occurs is through a mechanism that utilizes honest and transparent reporting, and where the reports are readily available and accessible to the public.

In this research, competing accountability requirements are defined as the quality or performance of the specific work required by accountability actors for achieving the expectations of distinct types of accountability requirements (Kim and Lee, 2010). By definition, 78 it encompasses distinct types of accountability relationships and serves a variety 58 of interests. Public institutions are required to account for their behavior 58 for distinct types of forums in a variety of ways. The effort to balancing the accountability based on the type of forum becomes an issue that has not been resolved. The effort to balancing accountability becomes a critical issue because it can lead to fragility and accountability failures that may impact the achievement of values (Kim and Lee, 2010), and lead to dysfunctional accountability that results in the stagnation of service and achievement of organizational change (Caseley, 2006).

3. HYPOTHESES DEVELOPMENT

This research adopts the accountability model developed by Kim and Lee (2010). The accountability model was developed based on Johnston and Romzek (1999) accountability model.

3.1. *Perceived Hierarchical Accountability, Perceived Workload, Perceived Job Tension*

57
Accountability relationships are based on the strict supervision of individuals with low job autonomy

and internal controls. Accountability actors with a low degree of autonomy are required to achieve the expectations of the supervisor through a variety of organizational rules and regulations, direct referrals, and performance standards (Kim and Lee, 2010). The underlying relationship is supervisor-subordinate, direct supervision, and periodic review of a tangible manifestation of hierarchical accountability (Romzek, 2000). Evaluation of the individual performance tends to be detailed, and the standard of evaluation is concerned whether the individual performing as required. Hierarchical accountability pressures may lead the subordinates spending more time to fulfil the expectation of the supervisor and left their primary tasks in the organization (Kim and Lee, 2010).

4

Based on the theoretical background and the above arguments, the following hypotheses are developed:

- H1a: Employees' perceived hierarchical accountability requirements would increase their perceived workload.
 H1b: Employees' perceived hierarchical accountability requirements would increase their perceived job tension.

3.2. *Perceived Legal Accountability, Perceived Workload, Perceived Job Tension*

Legal accountability does not consider the knowledge and skills actor accountability, which will increase the workload perceived as actor accountability must reach the external expectations that are not following the ability of the actor accountability and needs of the institution (Romzek and Ingraham, 2000). The pressure for legal accountability could also adversely affect perceived work performance in two ways. First, it could increase the perceived workload because meeting contractual obligations necessarily generates sizeable paperwork and other excessive documentation requirements. Second, it could increase job tension because employees may perceive that the agency is moving away from its traditional mission - altruistic care for clients - towards compliance with legal standards (Kim and Lee, 2010).

4

Based on the theoretical background and the above arguments, the following hypotheses are developed:

- H2a: Employees' perceived legal accountability requirements would increase their perceived workload.
 H2b: Employees' perceived legal accountability requirements would increase their perceived job tension.

3.3. *Perceived Professional Accountability, Perceived Workload, Perceived Job Tension*

21

Professional accountability is reflected in the governance of labour gives a high degree of autonomy to the individual underlying their decision making on internalized norms against the practice right. In this context, the individual faced with the question about the consistency of their work performance with the norms derived from professional socialization, personal beliefs, organizational culture, and work experience (Romzek, 2000). The degree of autonomy is a basis for the right decision-making, even without the direction of a supervisor or regulatory requirement. Professional accountability can also reduce perceived workload and perceived job tension as actors concerns to work for decision-making with the recognition of expertise by a

higher authority (Kim and Lee, 2010).

4

Based on the theoretical background and the above arguments, the following hypotheses were developed:

H3a: Perceived professional accountability requirements are negatively correlated to workload.

H3b: Perceived professional accountability requirements are negatively correlated to job tension.

3.4. *Perceived Political Accountability, Perceived Workload, Perceived Job Tension*

The requirement for political accountability would lead to increased workload due to the fulfilment of the expectations more than the supervisor expertise and direction (Romzek, 2000). Besides, the fulfilment needs for political accountability to constituents would also lead to increased job tension caused the need fulfilment of responsibilities. It reflects the legitimacy of the needs that depend on how well the actors anticipate and achieve forum expectations and whether actors of accountability are perceived as a partner by their (Romzek and Ingraham, 2000).

4

Based on the theoretical background and the above arguments, the following hypotheses were developed:

H4a: Employees' perceived political accountability requirements would increase their perceived workload.

H4b: Employees' perceived political accountability requirements would increase their perceived job tension.

3.5. *Perceived Workload and Perceived Job Tension*

The immediate impact of the pressure for accountability would increase employees' perceived workload because of much paperwork and reporting requirements for compliance with contractual obligations (Kim and Lee, 2010). The perceived pressure for workload among employees may increase job tension as they are required to reduce their time with clients in order to complete the necessary paperwork. For example, Johnston and Romzek (1999) find that managers, although they have a high level of commitment to providing quality services, are frustrated by the paperwork and documentation requirements, because they perceive that compliance with contractual obligations could harm the agency mission of serving clients (Kim and Lee, 2010).

4

Based on the theoretical background and the above arguments, the following hypothesis was developed:

H5: Employees' perceived high workload would increase their perceived job tension.

3.6. *Perceived Workload, Perceived Job Tension, Perceived Work Performance*

NGO's employees increasingly spend substantial amounts of time on paperwork and revenue-generating activities at the expense of specialized care for society. This job tension tends to create value dissonance that can hurt an employee's professional calling or ethical obligation to render services to clients. They tend to have a perception that their jobs are not valued as they are forced to reallocate time that could otherwise be spent providing services (Salamon, 2002). The perceived high workload and concurrent job tension among employees could negatively affect their perceptions of work performance.

4

Based on the theoretical background and the above arguments, the following hypotheses are developed:

H6a: Workload negatively impacts work performance

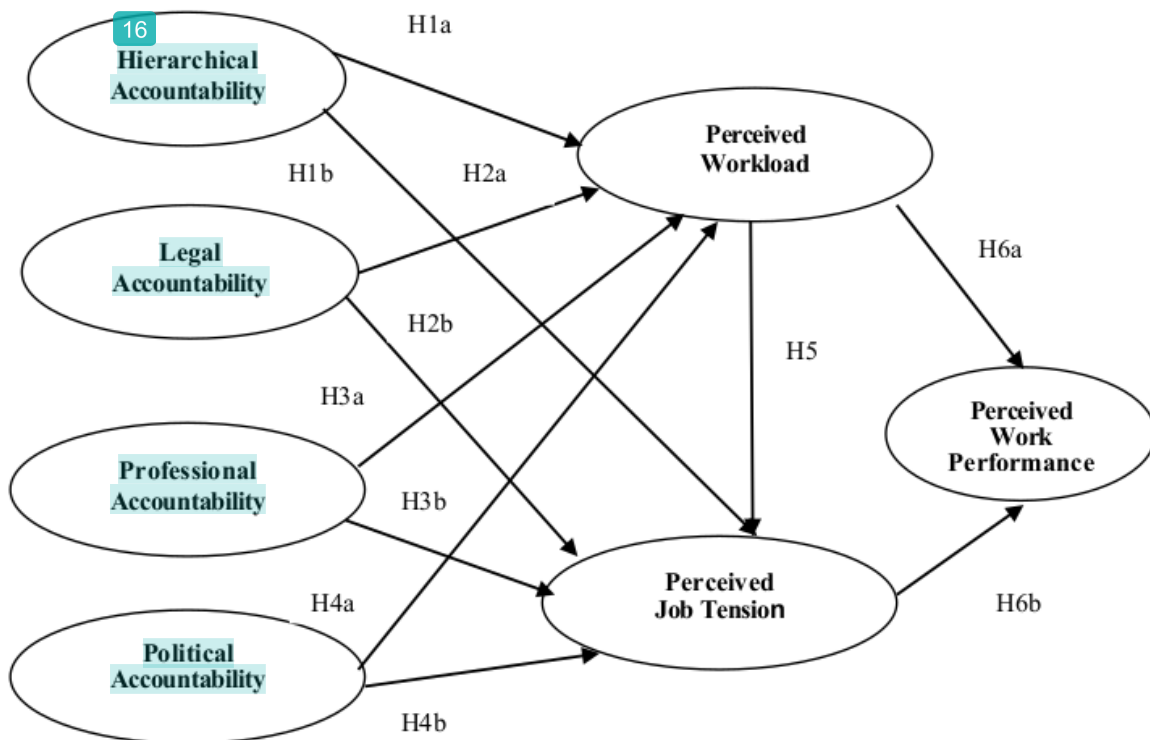
H6b: Job tension negatively impacts work performance

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4. RESEARCH MODEL

The research model of this study is as follows. In sum, the perceived four types of accountability requirements affect employees' perceived workload and job tension, which in turn influence their perceptions of work performance.

Figure 1: Research Model



Source: Kim and Lee (2010)

5. RESEARCH METHOD

5.1. Population and Sample

The research was conducted in five provinces which include: Jakarta, West Java, Central Java, Yogyakarta, and East Java. There are two steps in selecting the sample. In the first step, researchers selected several NGOs located in all provinces on Java as the object of research. The selection of NGOs was based on the accessibility. In the second step, researchers distributed questionnaires to employees of the NGO with a purposive sampling method based on specific criteria. The criteria used in this sampling was one for which all employees have been involved in the process of fulfilment of financial and program accountability to stakeholders (donors, governments, companies, individuals or groups of beneficiaries, partner agencies, the public, and others); respondents are thus believed to have been in the organization and understood the conditions in which they work.

5.2. Data Collection

The primary data were collected through the utilization of a sequential explanatory. This strategy offers a quantitative data analysis in the first step, and then it proposes qualitative data analysis in the second step (Creswell, 2010). It is expected that this method can examine the phenomena of the institutional theory that will be achieved.

5.3. Operational Definition Variable and Measurement

The variables that will be examined in this research include exogenous and endogenous variables. Exogenous variables consist of hierarchical accountability, legal accountability necessity, the necessity of professional accountability and political accountability, while endogenous variables are a workload and job tension. The endogenous variable in this research is the performance of the work. The following is a summary of variable operational definition and measurement.

Table 1: Operational Definition Variable and Measurement

Latent Variables	Operational Definition	References	Indicators	Valid Indicators*
Hierarchical Accountability	Close supervision from a higher authority, who uses organizational rules and regulations, supervisory directives and a set of performance standards	Kim and Lee (2010)	<ul style="list-style-type: none"> • Three indicators • Five Likert scale • Reflective 	3
Legal Accountability	External supervision for agency performance aimed at maintaining contractual relationships.	Kim and Lee (2010)	<ul style="list-style-type: none"> • Four indicators • Five Likert scale • Reflective 	4

Latent Variables	Operational Definition	References	Indicators	Valid Indicators*
Professional Accountability	Agency staff must work by their expertise and professional norms and standards	Kim and Lee (2010)	<ul style="list-style-type: none"> • Five indicators • Five Likert scale • Reflective 	5
Political Accountability	Degree responsiveness to the agency's significant stakeholders such as clients, the government, and the community	Kim and Lee (2010)	<ul style="list-style-type: none"> • Five indicators • Five Likert scale • Reflective 	3
Workload	The human relationship with the demands of the tasks carried within the scope of operations	Kim and Lee (2010)	<ul style="list-style-type: none"> • Three indicators • Five Likert scale • Reflective 	3
Job Tension	Condition anxiety of individual psychology as a consequence of a significant role for achieve a certain quality of work or performance	Lyons (1971)	<ul style="list-style-type: none"> • Eight indicators • Five Likert scale • Reflective 	4
Work Performance	Results achieved or achievements of employees in conducting work on an organization	Tsui et al. (1997)	<ul style="list-style-type: none"> • Eight indicators • Five Likert scale • Reflective 	6

Notes: * Some indicators have been dropped due to an unqualified loading standard score in the pilot test.

5.4. Data Analysis Method

This research applied Partial Least Square (PLS) to test the hypotheses. PLS is a Structural Equation Modeling (SEM) technique based on variants that can simultaneously conduct measurement model testing and, at the same time, structural model testing (Hartono, 2011). PLS places the minimum standard on the measurement scale, sample size, distribution of variables, and residual distribution (Chin et al., 2003). These characteristics make PLS compatible for this research in the sense that this technique has a complex model and combination and can use a relatively small sample to anticipate if there is a less response rate from the local government addressed. The software that used to process the collected data is Smart PLS 2.0.

In carrying out qualitative research, open and semi-structured interviews were conducted. For the analytical component of the research, a thematic analysis approach was taken to the interview data. After the results of the interviews were analyzed, they were connected to the theme or the research problems being discussed (Creswell, 2010). The last step involved interpreting the data in the form of description.

6. RESULTS AND DISCUSSION

6.1. Quantitative Stage

6.1.1. Data Collection

In the first stage, after contacting several NGOs, researchers gained access to research on thirty NGOs spread across all provinces in Java. In the next stage, researchers distributed questionnaires to employees of the NGO with a purposive sampling method. Of the 325 distributed questionnaires, 211 questionnaires were returned, indicating a response rate of 64.9 percent. There were 203 questionnaires where be useable-a response rate of 96 percent. The usable questionnaires were then analyzed. The following tables present detail of sample.

Table 2: Questionnaire Distribution

Province	Total Number of NGO	Number of Sample of NGO	Distributed Questionnaire	Returned Questionnaire	Usable Questionnaire
DKI Jakarta	347	4	40	25	25
West Java	344	6	50	26	22
Yogyakarta	134	10	95	80	77
Central Java	221	7	60	40	39
East Java	195	3	80	40	40
Total	1241	30	325	211	203

Table 3: Distribution of Sample-Based on Type of NGO

Type of NGO	DKI Jakarta	West Java	Yogyakarta	Central Java	East Java
Community empowerment	-	-	7	5	2
Women and gender	-	-	2	1	-
Children	-	-	-	-	1
Democracy, law, and human rights	-	-	-	-	3
Public policy	1	1	-	-	-
Education	-	-	1	1	-
Regional autonomy and budget transparency	3	2	-	-	-
Total	4	3	10	7	6

6.1.2. Hypotheses Testing

Regarding the measurement model, convergent validity, discriminant validity, and reliability were assessed. As can be seen in Table 4, all the results meet with the requirements. The structural model was evaluated using the R² for the dependent constructs. The higher the R² value, the

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better the model prediction of the proposed model. As can be seen in Table 4, all of the constructs have a relatively high of R^2 .

Table 4: Model Evaluation

Construct	AVE	Composite Reliability	R^2	Cronbach's Alpha	Commonality
HA	0.616734	0.827182		0.715282	0.616734
LA	0.692083	0.899866		0.856790	0.692084
POLA	0.719854	0.885152		0.805887	0.719854
PROA	0.599068	0.880770		0.834097	0.599068
WL	0.500935	0.749648	0.185539	0.504953	0.500934
WP	0.562971	0.884795	0.167056	0.846184	0.562971
JT	0.544779	0.826989	0.304753	0.726261	0.544779

Notes: HA: hierarchical accountability; LA: legal accountability; PROA: professional accountability POLA: political accountability; JT: job tension; WL: workload; WP: work performance.

Hypothesis testing is done by comparing T-table values with T-statistic values generated from the PLS bootstrapping. Hypotheses are accepted (supported) if the value of the T-statistics is higher than the T-table values with a confidence level of 95% (alpha = 5 percent) the T-table value for one tail hypothesis test (one-tailed) is ≥ 1.64 (Hair et al., 2016).

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Table 5: Summary of Hypotheses Testing

Path	Coefficient	T-statistic	Conclusion
HA → WL	0.306482	2.264653	H1a supported
HA → JT	0.017970	0.128311	H1b rejected
LA → WL	0.278353	2.019520	H2a supported
LA → JT	-0.041542	0.248222	H2b rejected
PROA → WL	-0.244211	1.774100	H3a supported
PROA → JT	0.120434	0.435495	H3b rejected
POLA → WL	0.205240	1.581846	H4a rejected
POLA → JT	0.309035	2.661294	H4b supported
WL → JT	-0.445746	3.715839	H5 supported
WL → WP	-0.484807	3.145243	H6a supported
JT → WP	0.219860	1.510057	H6b rejected

Notes: HA: hierarchical accountability; LA: legal accountability; PROA: professional accountability POLA: political accountability; JT: job tension; WL: workload; WP: work performance.

As depicted in Table 5, of the eleven hypotheses tested, six hypotheses are statistically supported because they have a t-statistic value higher than the value of the t-table, i.e., ≥ 1.64 (alpha = 5 percent). These hypotheses are H1a, H2a, H3a, H4b, H5, and H6a.

6.2. Qualitative Stage

6.2.1. Qualitative Data Collection

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The selection of respondents to be interviewed was based on the results of the quantitative data with some criteria, namely: (1) the result of the outlier of data processing (Cresswell, 2010)

which collected by scatterplot technique, (2) the respondents' availability to be interviewed. There are 5 (five) respondents who were an outlier, but all of the respondents were not willing to be interviewed. Thus, this research uses the respondents who were not the outlier in order to keep the phenomena that occur isomorphism could be captured. Researchers eventually interviewed four respondents: one respondent was from an NGO based in DKI Jakarta Province; one of the respondents was an NGO located in the province of Yogyakarta; one respondent was from NGO based in Central Java Province, and one respondent was from NGO located in East Java Province.

Qualitative Data Analysis

a. Competing Accountability Requirements

One of the causes of negatively perceived workload and experiences of job tension is, theoretically, the perceived conflict which results in a particular quality of work or work performance required to achieve the expectations of the various types of accountability requirements (Kim and Lee, 2010). Interview data from the research mainly supports this argument, as revealed by the Director of the Foundation STAPA Center, East Java:

I understand that accountability is to take responsibilities for what is entrusted to us from all aspects: (1) to the person who gives us a mandate, (2) to the beneficiaries targeted by us (tobacco farmers of East Lampung, East Lombok, Lumajang, Jombang, Ponorogo). All the programs are not only following the donor wishes as we develop the programs, (3) to all our staffs. We maintain the trust of the existing structure and management.

Furthermore, the same opinion was also expressed by the Director of the IRE Flamma Foundation in Yogyakarta:

Those entitled to assess accountability IRE are people or parties outside the IRE which became beneficiaries/partner of the agency, namely the people who have targeted for IRE programs, also the donors that support the financial aspect of IRE programs, and the IRE networks.

The Finance Manager of Gita Pertiwi Foundation, Solo, Central Java, states:

NGO accountability is how the NGO can account for financial and programs to the public or others, namely: (1) donors, (2) the target groups, and (3) the public.

The Deputy Director, KPPOD Foundation, Jakarta, states:

That in carrying out its activities, there is consciousness to account to external and internal agencies. I think this requirement is much more to the external parties. In this case, those who cooperate with us and support us and to the "object" of our activities or communities are the focus of our activities.

Based on the results of the interview above, there can be seen that the distinct types of accountability that occur on NGO reflect some institutional isomorphism. The requirement of

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hierarchical accountability, legal accountability, professional accountability, and political accountability are normative isomorphism that is built on the mutual awareness of all employees of the NGO.

b. Effect of Competing Accountability Requirements on Workload and Job Tension

In the NGO organizational context, the types of requirement do not affect job tension. The results of an interview with the Director of the Foundation STAPA Center, East Java supports it:

I cannot say that it is not burdening at all, some of it burdening. In the context of the issue, results not matches with our expectation. They are asking us for fast reporting and must be matched with their requirements, but, besides it, we could do the requirements. However, things like that burdening us sometimes. For the management in the administration context, sometimes, there is a donor that is very complicated and makes us uncomforted, because of his/her lack of trust.

The same opinion is also delivered by the Executive Director of the Foundation IRE Flamma, Yogyakarta:

The requirement might require extra energy (time and financial) to meet it. For example, an external audit that must be paid by our institution because the donor does not cover the costs.

Director KPPOD Foundation, Jakarta expressed a similar statement:

That burden may be more on the administrative aspect to provide a report, and so on. It is sometimes tricky, but it needs effort. For example, the financial reporting system is the most real obstacle; funding expects ABCDE and the other to FGH, and so on. When we have a different standard, it would require the adjustment, but, in principle, we will provide appropriate report expected by the donor.

The result of the interview above shows that the competing of accountability requirements creates negative perception caused by the requirements to carry out more ⁶⁷an one type of accountability and the inability to balance between the types of accountability. This result is in line with the finding of Kim (2005) that the pressure between the different accountability relationships acts as a counterweight system (checks and balances). The problem is the excessive emphasis on one set of accountability relationships, as it might lead to the fragile of the other important set of accountabilities.

c. Effect of Workload and Job Tension on Work Performance

In connection with the negative relationship between workload and job tension on work performance, the result from the quantitative analysis shows that there is no negative relationship between the work performance of the accountability actors and job tension, whereas the workload can improve the work performance of the accountability actors. From the results of interviews with the respondents, it can be concluded that perceived workload and job tension only slightly affect the performance of accountability actors in the NGO organization.

This could be seen in the result of the interview with the director of the Foundation STAPA Center, East Java:

No, because my friends so far have become accustomed since the beginning. Not only the responsibility of outsiders but also internal responsibilities, we make it a habit that whatever is done must be accounted for. Not just financial matters. In our opinion, meet the requirement is the only thing that makes people believes in us. In contrast, for many other institutions or NGOs like us, they have no other choice; we choose the investment by showing accountability in every work.

The interviews with the director of the KPPOD Foundation, Jakarta also provides a similar result:

Actually, we consider it natural that those who support us demand accountability. This is a shared awareness of the institution and our organizational culture. The burden may be more on the administrative burden to provide the report, etc. Different reports that sometimes are not difficult but need more effort. For example, the financial reporting system is the most real obstacle: funding it expects ABCDE and the other to FGH and so on. When we have different standards, of course, it requires adjustments, but, in principle, there are provisions from us that we will provide reports as expected by our funding.

In sum, the results of the above interviews support the results of the quantitative research. The workload perceived by accountability actors does not negatively impact the perceived work performance of the accountability actors. This is because accountability actors feel that accountability is required by the parties that support NGO activity or programs, and so there is a commitment to be conscientious NGO employees. The results of this research support Dubnick and Yang (2011), who reveal that the perceived necessity of accountability depends on the perception of an individual because everyone has his/her perception of the relationship between distinct types and functions of accountability and its implications.

7. CONCLUSION

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This research uses both quantitative and qualitative approaches. Based on the results of the quantitative analysis, the work performance of NGO accountability actors in the Province of Jakarta, West Java, Yogyakarta, Central Java, and East Java, is influenced by perception of the workload, but are not negatively influenced by perceived job tension. The results suggest that there is a positive relationship between the workload and the hierarchical and legal accountability requirements. In contrast, the workload and professional accountability requirement have a negative relationship. Furthermore, political accountability has a positive relationship with job tension. In general, it can be concluded that the competing accountability requirements occur because of the inability to balance the accountability requirements, leading to higher workloads for the accountability actors. Meanwhile, job tension only correlates positively with political accountability. It means that, if the accountability actors emphasize the political accountability requirement more than others, it will increase its perceived job tension. The acceptance of the hypothesis may be due to the collegial character of the NGO organization context, thus causing the accountability actor to experience perceived pressure.

The results of the qualitative data show that quantitative data is supported. Type of accountability requirements used in the research model occurs in NGO accountability practices. Meanwhile, the requirements of accountability affect the workload, as it is a tangible manifestation of the increase in the number of jobs. Meanwhile, accountability requirements have no significant effect on job tension as a form of psychological pressure. Perception of workload has a negative, minor and temporary effect on the perceived performance of the accountability actors, because there is consciousness from the actors of accountability that they must be accountable whether there are a pressure and the accountability requirements from the stakeholders (such as donors, individuals or groups of beneficiaries, companies, government) or not.

60: phenomenon of isomorphism in this research is found in the results of the qualitative data. The hierarchical accountability requirement, legal accountability, professional accountability, and political accountability are considered as awareness or a reasonable obligation of the accountability actors. Thus, normative isomorphism occurs in all forms of accountability. Furthermore, the results of the qualitative data show that coercive isomorphism and mimetic isomorphism do not occur in NGO organization as the history or the background of the NGO establishment is intended for strengthening the accountability to those who give their mandate.

The results of this research can be used as an input for NGOs in Indonesia about the existence of competing for accountability requirements that occur due to distinct types of mandatory accountability without considering the heterogeneity of NGOs and individuals involved in it. Besides, except political accountability, all accountability requirements have a significant effect on their perceived workload, which in turn significantly reduced employees' perception of their work performance. This result implies that managers of NGOs need to be careful in providing workloads to their employees. Giving excessive workload can cause their performance to decline, which in turn can lead to increased interest in changing jobs.

Based on the previous discussions, the suggestion for subsequent research is proposed. Future studies might 44: see other types of accountability. Romzek and Dubnick (1987) model represents the first attempts to conflate external and internal accountability loci in a single framework and demonstrates the tension between them (Williams and Taylor, 2013). However, some scholar 15: argue that accountability is not instrumental. Thus, Williams and Taylor (2013) propose a holistic, comprehensive accountability framework that facilitates defining and implementing accountability in complex, multi-stakeholder environments, by providing a means to operationalize commonly encountered, but ambiguous accountability goals through a social process of deliberative dialogue.

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Appendix A

Research Questionnaire

Part 1. Accountability

Please indicate how frequently, if at all, you have been required to engage in each of the following at work? (1 = never, 2 = rarely, 3 = sometimes, 4 = rather often, 5 = all the time)

No.	Question	1	2	3	4	5
Hierarchical accountability						
1	Increasing work productivity (e.g., direct service time)					
2	Following management directions					
3	Following administrative procedures and rules					
Legal accountability						
4	Maintaining an annual contract with the state					
5	Fulfilling documentation requirements of the state (e.g., clinical charts and billing statements)					
6	Obtaining accreditation from an external auditing agency					
7	Reducing the number of state hospital utilization					
8	Earning more Medicaid reimbursements from the state					
Professional accountability						
9	Helping people in need					
10	Dedication to the mission of the agency					
11	Observing the agency ethics policy in providing services to clients					
12	Achieving professional credentials (licenses, certification)					
13	Improving the quality of services and best practices					
Political accountability						
14	Responsive to clients' performance expectations					
15	Working with community members in shaping policies					
16	Working with advocacy groups in shaping policies					
17	Working with the state agency in shaping policies					
18	Maintaining a good relationship with the local media					

Part 2. Workload

No.	Question	Never too heavy (1)	Seldom too heavy (2)	Sometimes too heavy (3)	Often too heavy (4)	Almost always too heavy (5)
1	I feel my workload is					
		It never allows me to do a good job (1)	It seldom allows me to do a good job (2)	It does not affect how I do my job (3)	It usually allows me to do a good job (4)	It always allows me to do a good job (5)
2	How does the amount					

No.	Question	Never too heavy (1)	Seldom too heavy (2)	Sometimes too heavy (3)	Often too heavy (4)	Almost always too heavy (5)
	of work you are expected to do influence the way you do your job?	(1) Very dissatisfied	(2)	(3)	(4)	(5) Very satisfied
3	How do you feel about the amount of work you are expected to do?					

Part 3. Job Tension

No.	Question	(1) Never	(2)	(3)	(4)	(5) Nearly all the time
1.	I am unclear how broad is the scope of the assignment and my responsibilities.					
2.	I do not know what is thought by my supervisor about me and how the supervisor evaluates my performance.					
3.	In fact, I do not get the information needed to carry out my work.					
4.	I don't know what people who work with me expect about myself.					
5.	I felt I am getting too much big work, and some of them can't be finished during normal work time.					
6.	I think that the amount of work I do maybe intervened by how well I can finish the job.					
7.	I feel what I have to do with my work is contrary to my personal opinion.					
8.	I feel unable to fulfil the request from various parties around me.					

Part 4. Work Performance

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Please indicate how frequently? (1 = never, 2 = rarely, 3 = sometimes, 4 = rather often, 5 = all the time)

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No.	Question	1	2	3	4	5
1	I give extra time for the job can be completed on time					
2	I give my full attention to the details important work					
3	I work harder than I should					
4	I ask for a chance to be given a form assignment					
5	I took the initiative to finish problems that occur in completing a work					
6	I practice personal discipline and self-control					
7	I am diligent in overcoming the challenge to complete a task					
8	I am doing a difficult task in full spirit					

Appendix B

Name of NGO	Number of Employees	Number of Respondents
PUSHAM UBAYA	20	4
SURAPATI COM	20	4
LAPEKSDAM	20	7
AVEROES COM	20	6
HOTLINE SBY	15	4
STAPA	30	15
IRE	40	13
YGM	22	7
DIAN DESA	35	13
RTND	16	4
IHAP	17	5
SATU NAMA	22	15
CEMETI	18	6
LKIS	21	6
INPROSULA	16	4
FPPD	15	4
GP	21	8
LESMAN	18	9
EFFORT	17	4
LBBS	18	4

Name of NGO	Number of Employees	Number of Respondents
JAKER PO	17	4
SPEKHAM	22	6
FORMASI	20	4
KPPOD	19	4
PRAKARSA	25	6
FITRA	21	6
KAU	15	9
INISIATIF	21	12
BIGS	24	5
B-TRUST	26	5
Total	631	203

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Judul Karya Ilmiah (artikel) : The Impact of Competing Accountability Requirements on NGO Work Performance in Indonesia

Jumlah Penulis : 3 Orang (M.Yudhika Elrifi, **Ari Kuncara Widagdo**, Icuk Rangga Bawono)

Status Pengusul : ~~Penulis pertama~~ / penulis ke 3 / ~~penulis korespondensi**~~

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- c. Kecukupan dan pemutakhiran data/informasi dan metodologi: Pada artikel ini, pada tahap kualitatif, penulis melakukan wawancara dengan beberapa NGO. Selanjutnya, pada tahap kuantitatif, penulis menyebarkan keusioner ke beberapa NGO di pulau Jawa yang menghasilkan sampel akhir 211. Pengujian pada tahap ini menggunakan PLS karena model yang dikembangkan adalah *structural equation modelling* (SEM). Oleh karena itu, data penelitian sangatlah cukup dan mutakhir, serta metodologinya adalah baik.
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03 JUN 2020
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**Prof. Drs. Djoko Suhardjanto, M.Com.(Hons), Ph.D., Ak
NIP. 196302031989031006**

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b. Ruang lingkup dan kedalaman pembahasan : Ruang lingkup pembahasan artikel ini baik dan mendalam. Penulis menggunakan argumentasi yang baik dan runtut mengenai dampak "competing accountability requirement" terhadap kinerja Non Government Organization.

c. Kecukupan dan pemutakhiran data/informasi dan metodologi : Data yang digunakan cukup, memadai dan mutakhir. Sampel penelitian ini mencakup NGO di 5 provinsi: DKI Jakarta, Jawa Barat, Jawa Tengah, Di Yogyakarta dan Jawa Timur. Metodologi penelitian ini baik dan penulis menggunakan dua metode: kuantitatif dan kualitatif.

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