

# ACCOUNTABILITY FOR THE PERFORMANCE OF PALEMBANG CITY GOVERNMENT AGENCIES THROUGH AN INSTITUTIONAL ISOMORPHISM THEORY APPROACH

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**Abstract:** This study identifies a research gap between the implementation of reporting systems, e-budgeting, and performance-based budgeting and The degree of accountability for performance within the Palembang City Government. Although the city has achieved a "BB" SAKIP rating, disparities remain across its agencies. The study's goal is to examine how these three factors impact performance accountability using the institutional isomorphism hypothesis. In order to use a quantitative methodology, 94 respondents from 32 regional work units (PDs) in Palembang were given questionnaires. The findings reveal that the reporting system, e-budgeting implementation, and performance-based budgeting significantly affect accountability, both partially and simultaneously. These results support institutional isomorphism theory, which posits that coercive, normative, and mimetic pressures lead to homogenized practices within government institutions. The study concludes that improving accountability requires consistent enhancement of these three elements. It is recommended that the city government strengthen outcome-oriented planning and expand professional training across OPDs to promote greater uniformity in performance management.

**Keywords:** Reporting Systems, E-Budgeting, Performance-Based Budgeting, Government Agency Performance Accountability, Institutional Isomorphism Theory

## INTRODUCTION

Accountability for local government performance is one of the issues in the context of regional autonomy in Indonesia. Performance accountability in the scope of government is an essential pillar for the realization of *good governance*, because it requires openness, clarity of roles, and full commitment to responsibility in the process of state administration. The normative basis regarding local government performance accountability was first ratified from Presidential Instruction No. 7 of 1999 concerning the Accountability of Government Agencies, which was subsequently updated and strengthened through Presidential Decree No. 29 of 2014 concerning the Government Agency Performance Accountability System (SAKIP).

As one of the many local governments that strive to improve the accountability of their government performance, the City of Palembang has a responsibility to ensure that its performance can be accounted for to the public. Referring to the 2024 Palembang City Government Agency Performance Report (LKjIP), the Palembang City Government received the SAKIP "BB" title with a score of 72.01. According to the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform No. 88 of 2021 concerning the Evaluation of Performance Accountability of Government Agencies, the "Very Good" (BB) category is given to agencies with scores above 70 - 80. This achievement shows that performance accountability in 2/3 of the work units, especially the main work units. Although the performance accountability of Palembang

City agencies is categorized as very good, there are several work units in the Palembang City government that require some improvement in and commitment in performance management. The following are the number and titles obtained by each OPD in Palembang City in 2024.

**Table 1.**  
**Predicate and Number of SAKIP OPD Palembang City**

Predikat SAKIP	Keterangan	Jumlah OPD
AA	Sangat Memuaskan	-
A	Memuaskan	10
BB	Sangat Baik	18
B	Baik	4
CC	Cukup (Memadai)	-
C	Kurang	-
D	Sangat Kurang	-
Total OPD		32

Sumber : esakip.palembang.go.id

The first problem experienced by the Palembang City government in increasing the level of accountability for the performance of government agencies is the reporting system. The use of performance reports as a basis for improvement for future performance planning has not been optimally carried out. The second problem experienced by the Palembang City government in improving the accountability of the performance of government agencies is the implementation of e-budgeting. The Palembang City Government has applied technology in planning and implementation, but it has not been applied as an evaluation/feedback material to existing regional heads regarding performance achievements that have not been achieved. The third problem experienced by the Palembang City government in increasing the level of

accountability for the performance of government agencies is performance-based budgeting. There are some performance targets in the regional apparatus that are not in accordance with strategic issues which shows that performance-based budgeting has not been implemented optimally.

The theory adopted in this finding is the theory of institutional isomorphism. Institutional isomorphism theory can be used to analyze how institutional pressures affect the implementation of reporting, e-budgeting, and performance-based budgeting systems. According to , the role of institutional isomorphism theory in government performance accountability is to understand homogeneity in government. An organization can be seen to be increasingly similar through three main mechanisms, namely coercive, normative and mimetic. Coercive mechanisms arise due to political influence by complying with laws/regulations. The normative mechanism is related to professionalization in shaping organizational behavior. The mimetic mechanism is concerned with the role of observation in encouraging similarity. (DiMaggio & Powell, 2000)

The purpose of the research is to test the influence of the reporting system, the implementation of e-budgeting and the provision of performance-based budgeting on the performance accountability of local government agencies in Palembang City. It is hoped that this finding will be able to develop science in the field of public sector accounting regarding the accountability of the performance of Palembang City agencies.

## LITERATURE REVIEW

### **Isomorphism Institutional Theory**

According to (DiMaggio & Powell, 2000), institutional isomorphism is the process by which an organization becomes more similar to each other due to pressure from the institutional environment. The more similar it is meant to be in compliance with existing laws/regulations, adopting certain strategies in overcoming a challenge. There are 3 (three) main mechanisms in the theory of institutional isomorphism: (1) Coercive isomorphism, which is a mechanism that arises from the influence of politics and the need for legitimacy; (2) Mimetic isomorphism, as a mechanism that arises when an organization imitates certain practices or strategies in overcoming a problem; and (3) Normative Isomorphism, which is a mechanism related to professionalization and norm formation in the profession.

### **The Influence of the Reporting System and Performance Accountability of Government Agencies**

The reporting system is a structured mechanism for collecting, processing, presenting and communicating performance data to stakeholders periodically. The reporting system is an accountability tool in the form of LKjIP (Government Agency Performance Report). According to (Muslimah, Winda, et al., 2023), the reporting system is an accountability report submitted by the budget implementing official to his direct supervisor in the organizational structure. The relationship between the reporting system and the theory of institutional isomorphism is a coercive isomorphism mechanism related to compliance with applicable laws/regulations and normative

isomorphism that requires professionalism in compiling a reporting system.

### **The Influence of the Implementation of e-budgeting and Performance Accountability of Government Agencies**

E-budgeting refers to the application of technology made to design a region's budget. E-budgeting designed so that the effectiveness of the budgeting process can be increased. According to (system implementation Apriliani et al., 2022), e-budgeting able to encourage the use of information technology in government services, which can result in cost and time savings, improved performance, and the realization of transparency and accountability. Deployment relationships e-budgeting With the theory of institutional isomorphism is the mechanism of mimetic isomorphism. Application e-budgeting seen from areas that have a SAKIP value of "AA" (Very Satisfactory) such as the City of Surabaya which is implemented e-budgeting can increase the value of SAKIP.

### **The Influence of Performance-Based Budgeting and Performance Accountability of Government Agencies**

Performance-based budgeting is a financial planning method that prioritizes strategic linkages between the amount of funds allocated and the achievement of targeted outputs and outcomes. Based on the context of local government agencies, the implementation of performance-based budgeting has an important role in increasing performance accountability, because every use of the budget must be accountable based on measurable performance achievements. According to (Hilmi Israr & Syofyan, 2022), The implementation of performance-based budgeting is carried out through a budgeting

cycle based on the principle of accountability in regional financial management. This process begins with budget planning, continues with budget implementation, then preparation of reports and accountability, and ends with performance evaluation. The relationship between performance-based budgeting and institutional isomorphism theory is through the mechanism of coercive isomorphism related to compliance with applicable laws/regulations.

**RESEARCH METHODS**

This finding adopts quantitative data with a data collection method through questionnaires in 32 OPDs in Palembang City. The scale measurement technique is Summated Scales or Likert Scale. Data processing on these findings was carried out by adopting IBM SPSS software version 25, with a series of analysis procedures including descriptive statistical testing, validity and reliability tests, normality assumption checks, detection of symptoms of multicollinearity and heteroscedasticity, calculation of determination coefficient (R2), multiple linear regression analysis, and significance testing both overall through the t-test and simultaneously with the F-test.

**RESULTS AND DISCUSSION**

The study adopted the purposive sampling, with the characteristics of the respondents, namely: (1) Head of the Planning Sub-Division; Reporting and Budgeting; and (2) Staff. The total number of respondents in this finding is 94 respondents. The following demographic data of the respondents in this finding are:

**Table 2.**  
**Respondent Demographics**

Data Responden	Number of Respondents	Percentage
<b>Gender</b>		
Woman	60 orang	64%
Man	34 orang	36%
<b>Age</b>		
20-30 Years	12 orang	13%
31-40 Years	35 orang	37%
41-50 Years	38 orang	40%
≥51 Years	9 orang	10%
<b>Final Education</b>		
SMA	4 orang	4%
D3	9 orang	10%
S1	57 orang	61%
S2	24 orang	26%
<b>Position</b>		
Stuttgart	12 orang	13%
Staff	82 orang	87%
<b>Long Term of Tenure</b>		
1-5 Years	53 orang	56%
6-10 Years	24 orang	26%
11-15 Years	12 orang	13%
16-20 Years	2 orang	2%
≥ 21 years old	3 orang	3%

Source : Data processed, 2025

The following are the results of the validity of each variable used, namely the reporting system, implementation e-budgeting, performance-based budgeting and accountability for the performance of government agencies

**Table 3.**  
**Results of the Validity Test of Reporting System Variables Correlations**

		TOTAL
X1_1	Pearson Correlation	.836**
	Sig. (2-tailed)	.000
	N	94
X1_2	Pearson Correlation	.847**
	Sig. (2-tailed)	.000
	N	94
X1_3	Pearson Correlation	.842**
	Sig. (2-tailed)	.000
	N	94
X1_4	Pearson Correlation	.882**
	Sig. (2-tailed)	.000
	N	94
X1_5	Pearson Correlation	.862**
	Sig. (2-tailed)	.000
	N	94
X1_6	Pearson Correlation	.833**
	Sig. (2-tailed)	.000
	N	94
TOTAL	Pearson Correlation	1
	Sig. (2-tailed)	
	N	94

Source : SPSS output, 2025

The results of the validity test of the Reporting System variable (X1) were obtained by looking at the Sig value in each statement and the calculated value in the Pearson Correlation. The Sig value in each statement is 0.000 and the rtable value in this study is 0.203. The value of  $0.000 < \text{Sig}$  is set to 0.05 and the rcalculate value  $> \text{rtable}$  so that the data can be said to be valid.

**Table 4.**  
**Results of the Validity Test of E-budgeting Implementation Variables Correlations**

		TOTAL
X2_1	Pearson Correlation	.853**
	Sig. (2-tailed)	.000
	N	94
X2_2	Pearson Correlation	.865**
	Sig. (2-tailed)	.000
	N	94
X2_3	Pearson Correlation	.866**
	Sig. (2-tailed)	.000
	N	94
X2_4	Pearson Correlation	.840**
	Sig. (2-tailed)	.000
	N	94
X2_5	Pearson Correlation	.850**
	Sig. (2-tailed)	.000
	N	94
X2_6	Pearson Correlation	.888**
	Sig. (2-tailed)	.000
	N	94
TOTAL	Pearson Correlation	1
	Sig. (2-tailed)	
	N	94

Source : SPSS output diworked, 2025

The results of the validity test for the e-budgeting (X2) implementation variable were obtained by looking at the Sig value on each statement and the rvalue calculated on the Pearson Correlation. The Sig value in each statement is 0.000 and the rtable value in this study is 0.203. The value of  $0.000 < \text{Sig}$  is set to 0.05 and the rcalculated value  $> \text{rtable}$  so that the data can be declared validly.

**Table 5.**  
**Results of the Validity Test of Performance-Based Budgeting Correlations**

		TOTAL
X3_1	Pearson Correlation	.608**
	Sig. (2-tailed)	.000
	N	94
X3_2	Pearson Correlation	.726**
	Sig. (2-tailed)	.000
	N	94
X3_3	Pearson Correlation	.557**
	Sig. (2-tailed)	.000
	N	94
X3_4	Pearson Correlation	.645**
	Sig. (2-tailed)	.000
	N	94
X3_5	Pearson Correlation	.777**
	Sig. (2-tailed)	.000
	N	94
X3_6	Pearson Correlation	.714**
	Sig. (2-tailed)	.000
	N	94
TOTAL	Pearson Correlation	1
	Sig. (2-tailed)	
	N	94

Sumber : Output SPSS dioalah, 2025

The results of the validity test of the Performance Based Budgeting (X3) variable were obtained by looking at the Sig value in the statement and the calculated r value in the Pearson Correlation. The Sig value in each statement is 0.000 and the rtable value in this study is 0.203. The value of  $0.000 < \text{Sig}$  is set to 0.05 and the calculation exceeds the table, then the data can be considered valid.

**Table 6.**  
**Results of the Validity Test of Government Agency Performance Accountability Variables Correlations**

		Y7	TOTAL
Y1	Pearson Correlation	.665**	.875**
	Sig. (2-tailed)	.000	.000
	N	94	94
Y2	Pearson Correlation	.412**	.723**
	Sig. (2-tailed)	.000	.000
	N	94	94
Y3	Pearson Correlation	.478**	.722**
	Sig. (2-tailed)	.000	.000
	N	94	94
Y4	Pearson Correlation	.711**	.853**
	Sig. (2-tailed)	.000	.000
	N	94	94
Y5	Pearson Correlation	.752**	.858**
	Sig. (2-tailed)	.000	.000
	N	94	94
Y6	Pearson Correlation	.774**	.855**
	Sig. (2-tailed)	.000	.000
	N	94	94
Y7	Pearson Correlation	1	.836**
	Sig. (2-tailed)		.000
	N	94	94
TOTAL	Pearson Correlation	.836**	1
	Sig. (2-tailed)	.000	
	N	94	94

Source : SPSS output, 2025

The validity test on Government Agency Performance Accountability (Y) was obtained by looking at the Sig value on each statement and the r value<sub>calculated</sub> on Pearson Correlation. The Sig value in each statement is 0.000 and the rtable value in this study is 0.203. The value of  $0.000 < \text{Sig}$  is set at 0.05 and the rcalculated value  $>$  the table so that the data can be said to be valid.

The reliability testing of these findings adopts the Alpha Cronbach (AR) test. The data is declared reliable if the  $\text{AR} > 0.60$ . The results of this test on each variable are:

**Table 7.**  
**Reliability Test Results X and Y**

N o.	Variabel	Stand ar d Alpha Coeffi cient	Alpha Cronb ach	Informa tion
1.	Reporting System	0,60	0,923	Reliabel
2.	Applicatio n of e— budgeting	0,60	0,929	Reliabel
3.	Performan ce-Based Budgeting	0,60	0,711	Reliabel
4.	Performan ce Accountab ility of Governme nt Agencies	0,60	0,917	Reliabel

Source : SPSS output processed, 2025

As with the reliability test, all questionnaire instruments revealed an AR value of > 0.60, so that it could be declared to have an adequate level of internal consistency. In detail, X1 obtained an AR value of 0.923, X2 recorded a value of 0.929, X3 showed a value of 0.711, while Y achieved a value of 0.917.

The following are the results of descriptive statistics.

**Table 8.**  
**Descriptive Statistical Results**  
**Descriptive Statistics**

	N	Minimum	Maximum	Mean
X1	94	3	5	4.43
X2	94	3	5	4.30
X3	94	1	5	4.28
And	94	2	5	4.40
Valid N (listwise)	94			

Source : SPSS output processed, 2025

As in table 8, the variable X1 (Reporting System) has a max value. 5 or min. 3. The average Reporting System is 4.43. Variable X2 (Implementation e-budgeting) has a maximum value of 5 and a minimum of 3. Average Implementation Variables e-budgeting by 4.30. The X3 variable (Performance-Based Budgeting) has a max value of 5 and min. 1. The average performance budgeting variable is 4.28. The Y variable has a max value of 5 and a minimum of 2. The average variable of Government Agency Performance Accountability is 4.40.

**Table 9. Normality Test Results**  
**One-Sample Kolmogorov-Smirnov**  
**Test**

		Unstandardized Residual
N		94
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.70168429
Most Extreme Differences	Absolute	.130
	Positive	.130
	Negative	-.088
Test Statistic		.130
Asymp. Sig. (2-tailed)		.001 <sup>c</sup>
Exact Sig. (2-tailed)		.087
Point Probability		.000

Sumber : Output SPSS diolah, 2025

The acquisition of the normality test of the One-Sample Kolmogorov-Smirnov Test by adopting Exact Sig. shows a value of 0.087. The value is 0.087 > 0.05 so it is said that the data is normal. According to Metha and Patel (2015:24), the asymptomatic method does not work well on small amounts of data, but the exact method can be used to test large amounts of data.

The following are the results of the multicollinearity test between the existing variables.

**Table 10.**  
**Multicollinearity Test Results**  
**Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	X1	.541	1.850
	X2	.492	2.032
	X3	.710	1.408

a. Dependent Variable: Y

Source : Output SPSS processed, 2025

The multicollinearity test obtained in the table above reveals that the variable X<sub>1</sub> (Reporting System) has a VIF value z4 (Variances Inflation Factor) by 1,850. Variable X2 (Implementation e-budgeting) has a VIF value of 2.032. The X3 variable (Performance-Based Budgeting) has a VIF value of 1.408. Based on this explanation, the values of the three independents < 10 so that there are no symptoms of multicollinearity between the three independents in this finding.

The heteroscedasticity test was carried out through the *Glejser test* approach by regressing the absolute residual value on each independent variable. The output of the test analysis is shown in the following results.

**Table 11.**  
**Heteroscedasticity Test Results**  
**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error			
1 (Constant)		.303	1.906		.159	.874
	X1	.092	.076	.172	1.209	.230
	X2	-.050	.078	-.095	-.639	.525
	X3	-.001	.079	-.001	-.008	.993

a. Dependent Variable: ABS RES

Source : SPSS output processed, 2025

The results of the heteroscedasticity test from the table above revealed that the variable X1 (Reporting System) showed a value of Sig. 0.230. Variable X2 (Implementation e-budgeting) shows a Sig. value of 0.525. The variable X3 (Performance-Based Budgeting) shows a Sig. value of 0.993. Based on this explanation, the three independents revealed > 0.05 so that there was no heteroscedasticity, which means that the three variables had a fixed variance (homoscedasticity).

**Table 12. Results of Multiple Linear**  
**Analysis Test**  
**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error			
1 (Constant)		1.778	2.652		.671	.504
	X1	.227	.106	.189	2.138	.035
	X2	.621	.109	.529	5.717	.000
	X3	.271	.110	.190	2.472	.015

a. Dependent Variable: Y

Sumber : Output SPSS diolah, 2025

Referring to the output of multiple linear regression analysis, the resulting equation formulation can be represented:

$$Y = 1,778 + 0,227X_1 + 0,621X_2 + 0,271X_3 + e$$

Regression equations are interpreted to include:

1. The constant of 1.778 shows that if there are no independent variables, namely the variables of the reporting system, the implementation of *e-budgeting*, and performance-based budgeting = 0, so

that the level of accountability for the performance of Palembang City government agencies is 1.778.

2. The regression coefficient for the reporting system variable (X1) of 0.227 reveals that every addition of the reporting system of 1% with other suspected variables is considered constant, it can increase the performance accountability of the Palembang City government agency by 0.227 or 22.7%.
3. The regression coefficient for the variable of *e-budgeting* implementation (X2) of 0.621 shows that every addition of the implementation of *e-budgeting* is 1% if all other variables are assumed to be in a fixed condition, then this variable has the potential to increase the level of accountability for the performance of Palembang City government agencies by 0.621 or equivalent to 62.1%.
4. The value of the regression coefficient of the performance-based budgeting variable (X3) recorded at 0.271 shows that, assuming all other variables are in a fixed condition, with an increase in performance-based budgeting reaching 1%, and the accountability of the performance of Palembang City government agencies can later increase the level to 0.271, or 27.1%. The following is the determination coefficient test obtained.

**Table 13.**

**Determination Coefficient Test Results Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.788 <sup>a</sup>	.621	.609	2.156

a. Predictors: (Constant), X3, X1, X2

Source : SPSS output processed, 2025

The results of the table above show that the value of R<sup>2</sup> is 0.621. This explains that the magnitude of the influence given by the variables of the reporting system, the implementation of *e-budgeting*, and performance-based budgeting on the performance accountability of Palembang City agencies, which is 62.1%. The remaining 37.9% were influenced by other factors not described in this finding. The following are the results of the partial test (t-test).

**Table 14. Partial Test Results**

Model	Coefficients <sup>a</sup>		Beta	t	Sig.
	Unstandardized Coefficients	Standardized Coefficients			
	B	Std. Error			
1 (Constant)	1.778	2.652		.671	.504
X1	.227	.106	.189	2.138	.035
X2	.621	.109	.529	5.717	.000
X3	.271	.110	.190	2.472	.015

a. Dependent Variable: Y

Sumber : Output SPSS diolah, 2025

The overall ttable value of observation (n) = 94, independent (k) = 3 and  $\alpha = 5\%$  (0.05) was 1.987. Based on the results of the test, it can be explained by:

1. Hypothesis Test Results 1

The tcal value in the X1 variable is 2.138 and the sig value. 0.035. This shows that  $2.138 > 1.987$  (tcal > table) and sig. 0.035 < 0.05, thus H1 is accepted. The reporting system has a partial effect on the accountability of the performance of Palembang City government agencies.

2. Hypothesis Test Results 2

The calculation value on the X2 variable (Implementation of *e-budgeting*) is 5.717 and sig. 0.000. This shows that  $5.717 > 1.987$  (tcal > table) or P Sig. 0.000 below 0.05, thus H2 is accepted. The effectiveness of the performance

accountability of Palembang City government institutions is partially influenced by the implementation of *e-budgeting*.

3. Hypothesis Test Results 3

The *t*cal value in the X3 variable (Performance-Based Budgeting) is 2.472 or sig. 0.015. This reveals that  $2.472 > 1.987$  (*t*cal > table) and  $P \text{ Sig. } 0.015 < 0.05$ , thus H3 is accepted. The accountability of the performance of Palembang City government institutions is partially influenced by performance-based budgeting.

**Table 15.**  
**Simultaneous Test Results**

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	686.642	3	228.881	49.220	.000 <sup>b</sup>
	Residual	418.517	90	4.650		
	Total	1105.160	93			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X1, X2

Sumber : Ouput SPSS diolah, 2025

The *F*table value is determined by degrees of freedom ( $df1 = k = 3$ , degrees of freedom ( $df2 = n - k - 1 = 94 - 3 - 1 = 90$  and  $\alpha = 0.05$ ). So that a *F*table value of 2.71 was obtained. The simultaneous test results in the table above revealed that the value of *F*cal was 49.220 or sig. 0,000.

As explained by the explanation, the value of  $49.220 > 2.71$  (*F*cal exceeds *F*table) and  $P \text{ Sig. } 0.000$  below 0.05 indicates that H4 is accepted. The reporting system, the implementation of *e-budgeting*, and budgeting based on performance affect the accountability of the performance of Palembang City government institutions.

As with the previous results, it can be concluded that the performance of Palembang City government agencies is influenced by each factor. On variables related to the reporting system, these findings show that the more the existing reporting system in the city of Palembang, the better the accountability of the performance of the Palembang City government agency. In line with the study of institutional isomorphism theory, namely coercive and normative mechanisms.

Coercive isomorphism is compliance with regulations/laws regarding the applicable reporting system and normative isomorphism, which is professionalism in compiling and understanding the reporting system. The performance reporting system in Palembang City has been implemented consistently with the authority of the Minister of PANRB No. 53 of 2014 which regulates the Technical Guidelines for Performance Agreements, reporting procedures, and procedures for Government Agency Performance Reports.

The implementation is also in line with the framework of SAKIP (Government Agency Performance Accountability System) as stated in the Ministerial Regulation of PANRB No. 88 of 2021 concerning the Evaluation of Performance Accountability of Government Agencies.

The reporting system is designed as a form of government accountability in the implementation of tasks and budget management. In addition, this system functions as an instrument for continuous improvement for government agencies, so it requires optimal management so that the reporting results can be used as a basis for performance evaluation. This research is in line with (Arifin et al., 2022) who found that of the three components of institutional isomorphism (coercive, mimetic, and normative), only the coercive component

has a significant influence on the quality of the Indonesian government's financial reporting system.

On the application variable e-budgeting shows that with the implementation of e-budgeting in Palembang City, the accountability of Palembang City agency performance has also increased. This finding is in line with the theory of institutional isomorphism, namely the mimetic mechanism. Mimetic isomorphism is a mechanism that arises when an organization imitates certain practices or strategies in overcoming a problem.

The implementation of e-budgeting has been implemented in 32 OPDs in Palembang City. The implementation of e-budgeting in 32 OPDs in Palembang City has increased the accountability of the performance of government agencies. The use of e-budgeting in Palembang City, the application of isomorphism theory in achieving homogeneity between OPDs in Palembang City through a mimetic mechanism has occurred. The results of this study are in line with the research conducted by (Rahma & Rani, 2023), which found that e-Budgeting can support the achievement of accountability and transparency in local governments.

In the performance-based budgeting variable, the implementation of performance-based budgeting in Palembang City has contributed to enhancing the accountability of government agencies. This finding aligns with the theory of institutional isomorphism, specifically the coercive mechanism, which emphasizes organizational conformity through compliance with prevailing regulations and legal frameworks. Performance-based budgeting in Palembang City follows the

regulations stipulated by Permandagri No. 15 of 2024 concerning Guidelines for the Preparation of the 2025 Regional Budget, in the regional expenditure section which states that regional spending is designed with performance-based budgeting, integrated budgeting, and medium-term budgeting. This research is in line with (Choi & Woo, 2022), who found that the relationship between the use of performance information which is an important component of performance-based budgeting versus a coercive approach. The study found that coercive pressure was positively and significantly related to the use of performance information, especially for political purposes, such as obtaining financial support and resources from external stakeholders such as the government.

When the three variables were tested simultaneously, the results were obtained that the increasing reporting system, the implementation of e-budgeting, and performance-based budgeting in the city of Palembang also improved the accountability of the performance of Palembang City agencies. These findings are in line with the theory of institutional isomorphism. The implementation of the reporting, e-budgeting, and performance-based budgeting system in the City of Palembang, institutional isomorphism occurs in the accountability of the performance of Palembang City government agencies. The application of the reporting, e-budgeting, and performance-based budgeting system in Palembang City also states that the application of isomorphism theory in achieving homogeneity between PDs in Palembang City has occurred.

## CONCLUSION AND SUGGESTIONS

This study provides new insights into government performance accountability by revealing that accountability disparities can still occur within a city that has achieved a high overall SAKIP rating. Unlike prior research that focuses primarily on aggregated accountability scores, this study examines variations among OPDs in Palembang, offering a more nuanced understanding of accountability at the intra-governmental level.

The findings demonstrate that the reporting system, implementation of e-budgeting, and performance-based budgeting have a significant and positive effect both individually and simultaneously on government performance accountability.

This supports Institutional Isomorphism, particularly the coercive, normative, and mimetic mechanisms, which operate concurrently to drive homogeneity in public sector practices. By showing how these three institutional pressures interact in a decentralized local government setting, this research contributes to a deeper theoretical understanding of institutional isomorphism in practice.

Practically, these findings imply that achieving high accountability requires more than meeting aggregate performance targets. Policymakers should focus on reducing disparities between OPDs by ensuring consistent implementation of reporting systems, optimizing e-budgeting processes, and strengthening performance-based budgeting. This includes increasing capacity building, professional training, and uniform enforcement across all agencies to enhance transparency and accountability.

Methodologically, this research

offers a focused municipal-level case study using a comprehensive sample of OPDs, which provides a more detailed view of internal accountability mechanisms than broader, national-level studies. Future research is encouraged to replicate this approach in other local government settings to explore whether similar accountability disparities exist in regions with high SAKIP scores. Comparative studies could further enrich the understanding of how institutional pressures shape accountability outcomes in different contexts.

Future researchers are advised to expand the scope of the sample so that the findings produced have greater diversity and representativeness. Not only that, the next study is able to integrate additional variables that have the potential to affect the performance accountability of government agencies, such as the effectiveness of SPI, the competence and professionalism of Human Resources (HR), as well as the quality of the preparation and presentation of financial statements.

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