



Leadership style, human resources (HR) skills, HR attitude to facing change, and implementation of e-government on accountability of government instance performance (study on Aceh Work units)

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Abstract

This research aims to examine the influence of leadership style, human resource skills and human resource attitudes in facing changes to the implementation of e-government regarding accountability for the performance of government agencies in the Aceh Working Unit. This research is quantitative research using primary data through questionnaires. Research data was analyzed using multiple linear regression to test hypotheses about the influence of leadership style, human resource skills and human resource attitudes in facing changes to e-government implementation regarding accountability for the performance of government agencies in the Aceh Apparatus Work Unit. The results of this research show that leadership style, human resource skills and human resource attitudes in facing change have a positive and significant effect on the implementation of e-government regarding accountability for the performance of government agencies in the Aceh Working Unit.

Keywords: Leadership Style, Human Resource Skills, Human Resource Attitudes, E-Government

1. Introduction

In the current digital era, the need for information technology is increasingly felt by all sectors, including the government sector. The development of information and communication technology has offered solutions for improving the quality of public services (Rahmawati, 2011, Muda *et al.*, 2017) ^[19, 14]. This change can have an impact on changes to the work system in running government. The use of government tools (e-government) is one manifestation of this change. The goal of e-government users is that the government is able to provide services to the community without being limited by the dimensions of space and time. E-government in Indonesia was first instructed by the President of the Republic of Indonesia with Presidential Instruction No. 3 of 2003 concerning National Policy and Strategy for E-Government Development. The aim of establishing e-government in government is to act as a coordinating tool that makes it possible to respond to various things that society wants (Indrajit, Richardus in Sosiawan 2008) ^[21]. The benefits that can be felt through e-government include improving the quality of public services, transparency, government accountability, reducing transaction costs, improving communication and interaction between government employees, and creating community-based communication and information at more efficient costs (Pratiwi & Amalia 2014, Hasan 2014, Hasan *et al.*, 2019) ^[8].

At the level of the Aceh Government Working Unit, e-government has just entered the web presence stage, however there are several Aceh Government Working Units that have implemented e-government at the interaction stage, such as distanbun.acehprov.go.id, dinkes.acehprov.go.id, dkp.acehprov.go.id. There are several Aceh Working Units that have just entered the web presence stage, such as kopri.acehprov.go.id, disdik.acehprov.go.id, and several other government agencies. E-government can also play a role in measuring the level of government accountability through government websites. The pressure of high demand for information technology requires the government to carry out a high level of accountability (Nasution *et al.*, 2021) ^[15]. One important factor in determining whether global information technology pressures can increase or decrease public accountability is the level of public services and the strength of the political regime or leadership style (Wong and Welchi, 2001) ^[24].

The Ministry of State Apparatus Empowerment and Bureaucratic Reform carried out Coaching Clinic activities for the Aceh government which stated that based on the evaluation results, the accountability value for the performance of government agencies was still low, which still led to inefficiency (acehprov.go.id). The literature has reported many factors that influence the implementation of e-government regarding accountability in the performance of government agencies, but the factors that are thought to have a significant influence are leadership style, human resource skills and attitudes towards change which are important factors in increasing the implementation of e-government regarding accountability. Performance of government agencies in the Aceh Apparatus Work Unit.

2. Literature Review

2.1. Implementation of E-Government regarding Performance Accountability of Government Agencies

E-government means electronic government that is able to provide changes to work systems and structures in the government sector so that it can increase government productivity. E-government is also seen as a tool that can help the government to be more transparent. The transparent context in question is the level of publication of information in the form of government performance reports that have been published on government portals (Halachmi & Breiling, 2013) ^[7].

Wong and Welch (2004) ^[25] stated that the implementation of e-government in the government sector is expected to increase government transparency. High government transparency will have an impact on a good level of accountability. With e-government, it is hoped that the government can be accountable for all government activities through electronic government. Over time and developments in technology, e-government is seen as one way to create a more accountable government.

Pina & Lourdes (2010) ^[16] stated that the implementation of e-government regarding accountability for the performance of government agencies is the use of electronic government systems whose role is to account for government performance which has been published on the government portal. Indicators for implementing e-government regarding performance accountability of government agencies consist of:

1. Financial information consisting of financial reports and annual reports,
2. Budget information in the form of a Budget Realization Report (LRA),
3. Performance reports consist of work plans and work reports.

2.2. Leadership Style

Leadership style is a method used by leaders to influence their leadership which is formed in behavior or personality (Junita *et al.*, 2018) ^[11]. Leaders have dynamic strength that can encourage, motivate and coordinate their subordinates to achieve the desired organizational goals (Thoha, 2010) ^[23]. Leadership style is a method used by leaders to influence their leadership which is formed in behavior or personality (Thoha, 2010, Gultom *et al.*, 2020) ^[23, 6]. According to

Sunyoto (2012, Basri *et al.*, 2019) ^[2] effective leaders use a certain style to mobilize a person or group to achieve certain goals. Thoha further provides 4 main styles in the path goal model:

1. Directive leadership, at this stage the leader is more autocratic, so that subordinates expect the leader to provide direction.
2. Supportive leadership (supportive and leadership), at this stage the leader provides work support or motivation to his subordinates.
3. Participative leadership, at this stage the leader provides the opportunity to use the suggestions of his subordinates when making decisions.
4. Leadership is achievement-oriented, at this stage the leader has set organizational goals, so that the leader convinces his subordinates that they are able to achieve these goals.

2.3. Human Resources Skills

Hutapea and Thoha (2008) in Yesica (2017) ^[26] state that human resource competency is the ability and willingness to carry out work tasks effectively and efficiently in order to achieve organizational goals. Hutapea and Thoha further stated that there are 3 indicators of human resource competency, namely:

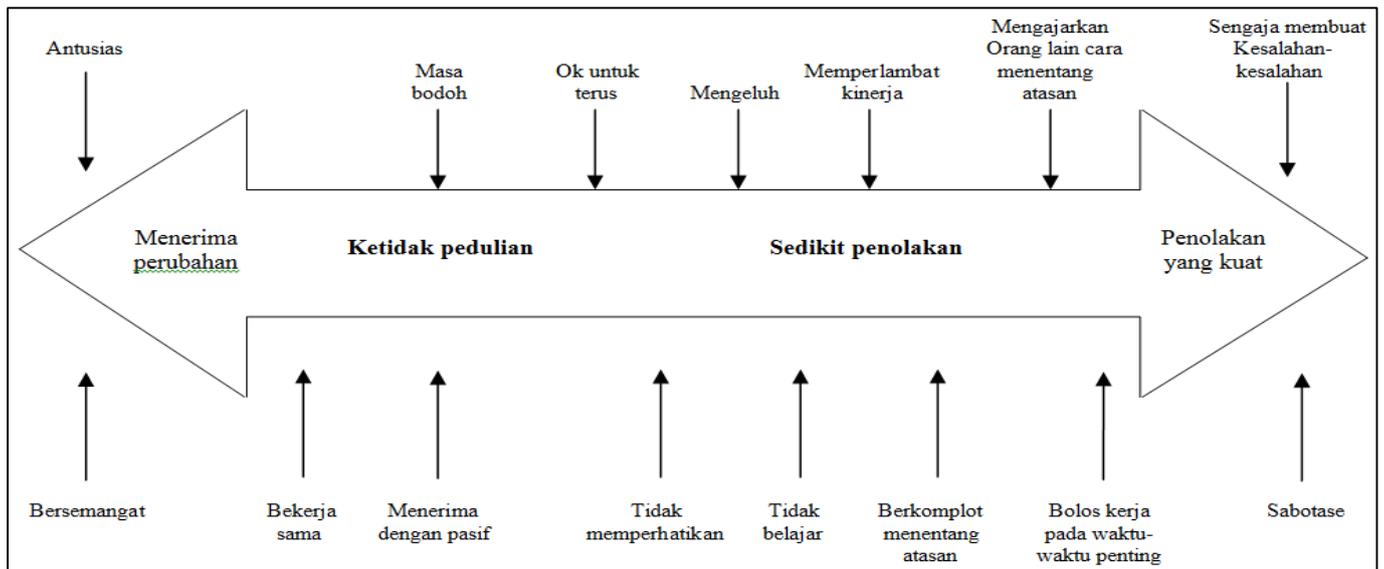
1. Knowledge is information that a person has in carrying out duties and responsibilities according to their field of work and is an important factor in determining the success or failure of carrying out the tasks assigned to them.
2. Ability is an employee's effort to carry out the tasks given by the organization well and optimally.
3. Behavioral attitudes are the behavior patterns of an employee in carrying out duties and responsibilities in accordance with the regulations applicable in the organization.

2.4. Attitudes Facing Change

Attitude towards facing change is an individual's behavior when facing changes in the work system. Every individual who rejects changes in their work system is due to a high level of fear about their work system (Cavaliere *et al.*, 2022) ^[4]. However, there are several reasons why individuals reject this change, namely (Ivancevich, *et al.*, 2006) ^[10].

1. Feeling threatened with losing authority, position, status, power and quality of life
2. Fear of unknown or incompetence stemming from change
3. Failing to inform about the importance of the need to change
4. Cognitive dissonance (discomfort) of individuals arises when faced with new processes, technological systems or expectations

In facing change, each individual represents a different attitude which can be seen from the way the individual accepts or rejects change. According to Ivancevich, *et al.*, (2006: 295) ^[10] indicators of attitudes towards change can be seen in Figure 1.



Source: continuum concept and behavior stimulated by A.P Goldstein, Reducing Resistance: Methods for Enhancing Openness to Change (Champaign, IL, Research Press, 2001) in Ivancevich, *et al* (2006) [10].

Fig 1: Scope of Individual Behavior

3. Methods

This research is hypothesis research where tentative statements are tested to predict empirical data. The unit of analysis used is all SKPAs in the Aceh Government. The time horizon used is cross-sectional with a minimum level of intervention. The population in this study was all Aceh

Working Units (SKPA) consisting of 47 SKPAs. The selection of respondents consisted of service heads, field heads and documentation and information management officials (PPID). Population and respondent data can be seen in Table 1.

Table 1: Research Population and Respondent Data

No	SKPA name	Respondent
1	Regional Secretariat 3	3
2	DPRa Secretariat 3	3
3	Aceh Education Council Secretariat 3	3
4	Secretariat of the Traditional Council 3	3
5	MPU Secretariat 3	3
6	Baitul Mal Secretariat 3	3
7	Aceh Reintegration Agency Secretariat 3	3
8	Wali Nanggroe Institution Secretariat 3	3
9	Department of Education 3	3
10	Health Department 3	3
11	Department of Public Works and Spatial Planning 3	3
12	Irrigation Department 3	3
13	Department of Public Housing and Settlements 3	3
14	Social Services 3	3
15	Department of Manpower and Population Mobility 3	3
16	Women's Empowerment and Child Protection Service 3	3
17	Food Service 3	3
18	Land Service 3	3
19	Population Registration Service 3	3
20	Community and Gampong Empowerment Service 3	3
21	Department of Transportation 3	3
22	Department of Communication, Informatics and Encryption 3	3
23	Department of Cooperatives, Small and Medium Enterprises 3	3
24	One-Stop Integrated Investment and Licensing Services Service 3	3
25	Youth and Sports Department 3	3
26	Department of Culture and Tourism 3	3
27	Library and Archives Service 3	3
28	Dayah Education Department 3	3
29	Islamic Sharia Service 3	3
30	Maritime Affairs and Fisheries Service 3	3
31	Department of Agriculture and Plantations 3	3
32	Livestock Service 3	3
33	Environment and Forestry Service 3	3

34	Department of Energy and Mineral Resources 3	3
35	Department of Industry and Trade 3	3
36	BLUD General Hospital dr. Zainoel Abidin 3	3
37	BLUD Mental Hospital 3	3
38	BLUD Mother and Child Hospital 3	3
39	Disaster Management Agency	3
40	Regional Planning and Development Agency	3
41	Financial Management Agency	3
42	Personnel Agency	3
43	Human Resources Development Agency	3
44	Government Liaison Agency	3
45	National and Political Unity Agency	3
46	Inspectorate	3
47	Civil Service and Wilayatul Hisbah Police Units	3
Total		141

Source: Aceh Qanun No. 13 of 2016 concerning the Formation and Structure of the Aceh Government

The data source used in this research is primary data. The data collection technique used was through a questionnaire. The questionnaire is used to provide a set of written statements regarding research variables accompanied by alternative

answers which are distributed to all respondents. The research variables used in this research consist of a dependent variable and an independent variable. Briefly, the operationalization of variables can be seen in Table 2.

Table 2: Variable Operationalization

Variable	Operational Definition	Definition	Indicator
Dependent Variable			
Implementation of E-Government regarding Performance Accountability of Government Agencies (Y)	The application of e-government regarding accountability for the performance of government agencies is the use of an electronic government system whose role is to account for government performance which has been published on the government portal (Pina & Lourdes, 2010) [16].	The following information is displayed in the agency portal: 1. Financial information consisting of financial reports and annual reports, 2. Budget information in the form of a Budget Realization Report (LRA), 3. Performance Reports consist of work plans and work reports.	Interval
Independent Variable			
Leadership Style (X ₁)	Leadership style is the method or behavior a leader uses when motivating and influencing the behavior of his subordinates to achieve goals (Thoah, 2010) [23].	1. Direktif meliputi pemberian intruksi dan arahan oleh pemimpin. 2. Supportif meliputi pemberian dukungan dan motivasi kepada bawahan. 3. Partisipatif (keikutsertaan) 4. Prestasi meliputi capaian tujuan berupa prestasi kerja yang telah dicapai.	Interval
Human Resources Skills (X ₂)	Hutapea and Thoah (2008) in Yessica (2017) state that human resource competency is the ability and willingness to carry out tasks, work effectively and efficiently in order to achieve organizational goals.	1. Knowledge 2. Ability 3. Attitudes and behavior	Interval
Attitudes Facing Change (X ₃)	Attitude towards facing change is individual behavior when facing changes in the work system (Ivancevich, et al, 2006) [6].	1. Accepting change includes an enthusiastic attitude in accepting change. 2. Indifference includes the attitude of passively accepting change. 3. A little resistance includes an attitude of not supporting change. 4. Strong resistance includes an attitude of not wanting to change.	Interval

The analytical method used is multiple linear regression analysis. Mathematically, the multiple linear regression analysis model can be formulated as follows

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon$$

- A = Constant
- $\beta_{1,2,3}$ = Regression coefficient
- X₁ = Leadership Style
- X₂ = Human Resources Skills
- X₃ = Attitudes Facing Change
- ϵ = error

Information

Y = Implementation of E-Government regarding Performance Accountability of Government Agencies

4. Result and Discussion

The results of hypothesis testing are displayed in Table 3.

Table 3: Hypothesis Testing Results

Variable	Unstandardized Coefficients		Standardized Coefficients	Significant
	B	Std Error	B	
Constanta	0,811	0,208		0,000
Leadership Style	0,247	0,047	0,300	0,000
Human Resources Skills	0,329	0,043	0,434	0,000
Attitudes Facing Change	0,246	0,041	0,322	0,000
F Count : 89,67				
R : 0,814				
Sig. : 0,000				
R ² : 0,663				
Adjusted R : 0,655				

Source: Processed Primary Data, 2020

Based on this table, the multiple linear regression equation in this study can be written as

$$Y = 0.811 + 0.247X_1 + 0.329X_2 + 0.246X_3$$

Furthermore, all regression coefficients (β) for each independent variable are not equal to zero, namely the leadership style coefficient (β_1) is 0.247, the human resource skills coefficient (β_2) is 0.329 and the attitude coefficient for facing change (β_3) is 0.246, where The calculated F value shows a figure of 89.67 with a significance value of 0.000, which means that the independent variables together have an effect on the dependent variable because the significance value is smaller than 5% or 0.050. By using the criteria for accepting and rejecting the hypothesis, namely if $\beta_1 = \beta_2 = \beta_3 = 0 = H_0$ is accepted and if there is at least one β_i ($i = 1,2,3 \neq 0$) H_0 is not accepted, then it can be interpreted that the leadership style (X_1), human resource skills (X_2) and Attitudes Facing Change (X_3) together influence the implementation of e-government regarding performance accountability of government agencies (Y). Therefore, the results of this study reject the null hypothesis (H_0) and accept the alternative hypothesis (HA).

The results of the statistical test show that the three independent variables together influence the dependent variable with a coefficient of determination of 66.3%. This means that these three variables are able to explain the implementation of e-government regarding the accountability of government agency performance in SKPA by 66.3%, while the remaining 33.7% is influenced by other factors not included in this research.

Then partially, the leadership style regression coefficient value (β_1) is 0.247, where the significance value of leadership style is 0.000 with a t value of 5.288. The value of 0.000 is smaller than 5% or 0.050. This means that X_1 has an effect on Y. Thus H_0 is not accepted. This can be interpreted as meaning that for every unit increase in X_1 , Y will relatively increase by 24.7 units. The results of this research show that the more competent the leadership style of the stakeholders in SKPA, the higher the implementation of e-government regarding accountability for the performance of government agencies. The results of this research are consistent with research by Wong & Welch (2004)^[25], Pina & Royo (2010)^[16], Yunting (2017) and Ningsih & Hidayanto (2014)^[9].

Furthermore, the regression coefficient value of human resource skills (β_2) is 0.329, where the significance value of human resource skills is 0.000 with a t value of 7.560. The value of 0.000 is smaller than 5% or 0.050. This means that X_2 has an effect on Y. Thus H_0 is not accepted. This can be interpreted as meaning that for every unit increase in X_2 , Y

will relatively increase by 32.9 units. The results of this research show that the higher the skills of human resources in the SKPA environment, the higher the implementation of e-government regarding accountability for the performance of government agencies. The results of this study are consistent with the research of Bolivar, *et al* (2010)^[3], Kumar, *et al* (2007)^[12] and Fallahi (2007)^[5].

And the regression coefficient value for attitudes towards change (β_3) is 0.246, where the significance value for attitudes towards change is 0.000 with a t value of 5.288. The value of 0.000 is smaller than 5% or 0.0050. This means that X_3 has an effect on Y. Thus H_0 is not accepted. This can be interpreted as meaning that for every unit increase in X_3 , relatively speaking, Y will increase by 24.6 units. The results of this research show that the higher the attitude in facing changes in the SKPA environment, the higher the implementation of e-government regarding accountability for the performance of government agencies. The results of this study are consistent with research by Schweter (2009) and Medina, *et al* (2012).

5. Conclusion

Based on the research results, several conclusions were obtained as follows:

1. Leadership style, human resource skills, and attitudes toward change together influence the implementation of e-government regarding performance accountability of government agencies (SKPA),
2. Leadership style has a positive effect on the implementation of e-government regarding performance accountability of government agencies (SKPA),
3. Human resource skills have a positive effect on the implementation of e-government regarding performance accountability of government agencies (SKPA),
4. The Attitudes Facing Change has a positive effect on the implementation of e-government regarding accountability for the performance of government agencies (SKPA).

Further research regarding the implementation of e-government regarding accountability for the performance of government agencies can be carried out at Ministries/Institutions/Regional Government agencies, so that the level of generalization and conclusions drawn can apply more comprehensively.

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