

The Influence of Sakip Guidelines and Local Government Commitment on the Effectiveness of the Implementation of Sakip Mediated By Work Culture in Sidoarjo Regency

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ABSTRACT

This study aims to examine the influence of SAKIP guidelines and local government commitments on the effectiveness of SAKIP implementation, with work culture as a mediation variable in Sidoarjo Regency. In this study, a quantitative method was used by collecting data through questionnaires distributed to officials in the Sidoarjo Regency office, including the head of the office, the secretary of the office, the head of the planning and finance sub-division, and the staff of the planning and finance section. The results of the data analysis show that the SAKIP guidelines, local government commitment, and work culture have a significant positive effect on the effectiveness of the implementation of SAKIP. In addition, it was found that bydaya daya was able to mediate the relationship between the SAKIP guidelines and the commitment of local governments and the effectiveness of SAKIP implementation. The implications of this study emphasize the importance of local governments not only to strengthen their commitment to SAKIP, but also to develop a supportive work culture. Leadership training programs, performance incentives, and regular evaluations of the implementation of SAKIP are recommended to increase the effectiveness of SAKIP implementation.

INTRODUCTION

At this time, the demand for government agencies to increase accountability is the main focus to achieve success in recording good government governance. The realization of good governance is an important condition for fulfilling the aspirations of the people in achieving the goals and ideals of a country (Adyaksana & Alqurani, 2020).

The existence of public accountability in good governance is an important key in realizing good governance. Public accountability is something that the government does to be able to explain or be able to account for every action or policy to the public. According to (Sitta et al., 2023) Accountability is very necessary as a benchmark for performance in an organization, including public sector organizations to produce better and targeted public services. Thus, the implementation of good accountability in the government will also have a good impact on the community in increasing public trust in the government that has carried out an activity or program that has been implemented.

Given the importance of accountability for the performance of government agencies in carrying out their duties and functions, there are regulations issued by the government on a legal basis, namely Presidential Instruction Number 7 of 1999 concerning Accountability for the Performance of Government Agencies. The existence of Presidential Instruction Number 7 of 1999 concerning Accountability for the Performance of Government Agencies makes a real effort made by the government to improve the implementation of a clean, responsible, effective and efficient government.

To be able to ensure accountability for the performance of government agencies, in this case, a system is needed to support the achievement of accountability that is clearly accountable, precise, and effective. The system implemented is known as the Government Agency Performance Accountability System (SAKIP). After the issuance of Presidential Instruction No. 7 of 1999 concerning Accountability for the Performance of Government Agencies, SAKIP began to be implemented which requires all government agencies to be accountable for the implementation of their main duties.

The Government Agency Performance Accountability System (SAKIP) needs to be implemented by all government agencies. Thus, implementing SAKIP can aim to increase the accountability of the performance of government agencies that are outcome-oriented. With the improvement and strengthening of accountability, the government has issued various laws and regulations related to the implementation of accountability for the performance of government agencies. Laws and regulations related to the accountability of government agency performance can include: Presidential Regulation Number 29 of 2014 concerning the Performance Accountability System of Government Agencies, Ministerial Regulation of PANRB Number 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting, and Review Procedures for Government Agency Performance Reports, Ministerial Regulation of PANRB Number 88 of 2021 concerning Guidelines for Evaluation of Performance Accountability of Government Agencies (AKIP).

The realization of a good government agency performance accountability system has a close relationship with clear guidelines. The Government Agency Performance Accountability System Guidelines (SAKIP) are guidelines for the implementation of the government agency performance accountability system to encourage the creation of accountable government agency performance accountability that runs effectively and efficiently. According to the State Administration Institution through Decree LAN Number 239/IX/6/8/2003 concerning the Improvement of Guidelines for the Preparation of Performance Accountability of Government Agencies, it is explained that the SAKIP guidelines are intended as a reference for each government agency in the preparation of the Government Agency Performance Accountability Report (LAKIP), assisting in the preparation of strategic plans and work plans, as well as the implementation of performance measurement. So that with the SAKIP guidelines that have been made, it is hoped that the implementation of SAKIP can also be more effective.

The results of the research conducted by (Pardede, 2018) stated that the SAKIP guidelines have a positive and significant effect on the effectiveness of the implementation of SAKIP in the Tebing Tinggi City Government. Research conducted by (Pratiwi et al., 2022) also showed that compliance with the SAKIP guidelines had a positive and significant effect on increasing the effectiveness of SAKIP implementation. This shows that by following the SAKIP guidelines, it will increase the effectiveness of the implementation of SAKIP. However, it is different from the research conducted by (Murdi & Putri, 2020) The results of the study show that the SAKIP guidelines have no effect on the effectiveness of the implementation of the Government Agency Performance Accountability System (SAKIP) of the Payakumbuh City Government.

From the background description above, there is a phenomenon that the SAKIP value obtained by Sidoarjo Regency over the last 4 years, namely in 2019-2022, has always increased and decreased with the predicate BB (very good) even though the movement of the value is still fairly ordinary and not too significant. In addition, in government agencies in Sidoarjo Regency, there are still many corruption cases that are inversely proportional to the acquisition of SAKIP scores in Sidoarjo Regency. Thus, the study aims to examine "The Influence of SAKIP Guidelines and Local Government Commitments Mediated by Work Culture in Sidoarjo Regency".

LITERATURE REVIEW

1. The Effect of the SAKIP Guidelines on the Effectiveness of the Implementation of SAKIP

According to (Pardede, 2018), showed that the SAKIP guidelines had a positive and significant effect on the effectiveness of the implementation of SAKIP. In addition, research conducted by (Pratiwi et al., 2022) showed that compliance with the SAKIP guidelines had a positive and significant effect on increasing the effectiveness of SAKIP implementation. The SAKIP guidelines affect the effectiveness of the implementation of SAKIP, meaning that the

implementation of SAKIP has been regulated in laws and regulations that will increase the effectiveness of the implementation of SAKIP.

H1: SAKIP Guidelines Affect the Effectiveness of SAKIP Implementation

2. The Effect of Local Government Commitment on the Effectiveness of SAKIP Implementation

According to research conducted by (Murdi & Putri, 2020), The commitment of local governments has a significant positive effect on the effectiveness of the implementation of SAKIP. Research conducted (Betta & Arza, 2020) showed that the commitment of regional apparatus had an effect on the effectiveness of the implementation of SAKIP. The commitment of the local government plays an important role in creating an organizational environment that is supportive in improving the effectiveness of SAKIP. High commitment makes individuals in an organization to make the organization in a better direction. With a high commitment of local governments, it will increase the accountability of the performance of government agencies.

According to stewardship theory, agents (government agencies) are responsible on behalf of the principal (local government) because they have a common interest. Local governments' commitment to creating an environment where government agencies feel responsible for fulfilling their responsibilities. As a result, the commitment of local governments can encourage government agencies to participate and be responsible in implementing SAKIP.

H2: Local Government Commitment Affects the Effectiveness of SAKIP Implementation

3. The Influence of the SAKIP Guidelines on Work Culture

Work culture is a collection of values, beliefs, attitudes, norms, and practices that shape the work environment and the way a person works in an organization. This creates an organizational unit identity that can affect how a task can be performed, how a decision is made, and the interaction contained in the interaction of organizational members. The Government Agency Performance Accountability System Guidelines (SAKIP) have a significant impact on the work culture in an organization. Research conducted by (Pardede, 2018) showed that the SAKIP guidelines had an effect on work culture.

H3: SAKIP Guidelines Affect Work Culture

4. The Influence of Local Government Commitment on Work Culture

The theory of stewardship can explain that the commitment of local governments can have a positive effect on work culture. Work culture can be done by building trust, increasing motivation and job satisfaction, increasing organizational commitment, and achieving common goals. Local governments can create a more productive, innovative, and harmonious work environment with a primary focus on trust and responsibility. Committed local governments can encourage employee engagement and increase motivation for the work they do. Therefore, if the commitment of the local government in a government agency is high, then a positive work culture can be created.

H4: Local Government Commitment Affects Work Culture

5. The Influence of Work Culture on the Effectiveness of SAKIP Implementation

According to the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 39 of 2012 concerning Work Culture, work culture is the attitude and behavior of individuals and groups based on values that are believed to be true and have become one and a habit in carrying out daily duties and work. Research conducted by (Pardede, 2018) showed that work culture had a positive effect on the effectiveness of SAKIP implementation. A positive work culture can create a supportive and motivating work environment for employees to do their jobs. As well as a positive work culture can improve productivity, employee well-being, and the long-term success of the organization.

H5: Work Culture Affects the Effectiveness of SAKIP Implementation

6. The Effect of the SAKIP Guidelines on the Effectiveness of SAKIP Implementation Mediated by Work Culture

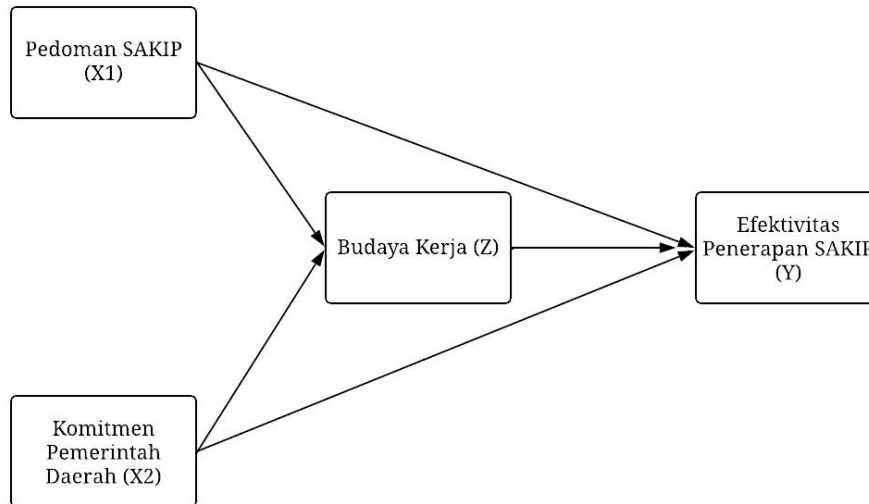
Within the framework of agency theory, the SAKIP guidelines play an important role in fostering a positive work culture to be able to increase the effectiveness of the implementation of SAKIP. The SAKIP Guidelines provide a supervisory and control mechanism that helps principals to ensure that agents act in accordance with the interests of the organization. Work culture can mediate the understanding of the SAKIP guidelines on the effectiveness of SAKIP implementation. Creating a positive work culture can increase the effectiveness of SAKIP implementation by ensuring that workers have worked in accordance with predetermined guidelines, improving the quality of reporting, and improving the evaluation process.

H6: SAKIP Guidelines Affect the Effectiveness of SAKIP Implementation Mediated by Work Culture

7. The Effect of Local Government Commitment on the Effectiveness of SAKIP Implementation Mediated by Work Culture

The commitment of local governments is a foundation for government agencies in implementing government agency policies and programs that aim to prosper success in an organization. The commitment of local governments is important for government agencies as the main foundation for the success of an organization. organizational support for the implementation of SAKIP, supported by the high commitment of the local government. Research conducted by (Pardede, 2018), showed that work culture can moderate local government commitment to the effectiveness of SAKIP implementation.

H7: Local Government Commitment Affects the Effectiveness of SAKIP Implementation Mediated by Work Culture



Source: Peneliti (2024)
Figure 1. Framework of Thought

METHODOLOGY

The type of research used in this study is research with a quantitative approach. The subjects in this study are all Regional Offices in Sidoarjo Regency. The objects in this study are SAKIP guidelines, local government commitment, work culture, and the effectiveness of SAKIP implementation. This study consists of independent variables, bound variables, and mediation variables. The free variables in this study are the SAKIP guidelines (X1) and local government commitments (X2). The variable tied to this study is the effectiveness of the implementation of SAKIP (Y). Then, the mediation variable (intervening) in this study is work culture (Z). The researcher used primary data in this study. Primary data is a direct data source that provides data to data collectors (Sugiyono, 2020). The source of data taken by the researcher is the Regional Office in Sidoarjo Regency. This study uses a data collection method by distributing questionnaires to respondents that contain questions related to all variables, namely independent variables (SAKIP guidelines and local government commitments), dependent variables (effectiveness of SAKIP implementation), and mediation variables (work culture). The data analysis technique in this study uses Partial Least Square (PLS) with WarpPLS 7.0 software. The use of PLS in this study as an analysis technique has advantages such as being able to be used on a small number of samples, but the results are still robust even though the noise and missing data do not require normally distributed data, and can also be used on data that has different scale types. The Structural Equation Model (SEM) analysis method, the analysis method used in PLS consists of three stages, namely as follows (Sholihin & Ratmono, 2021):

- a. The measurement model or Outer Model is an analysis used to test the validity and reliability of the construct of each variable.
- b. The structural model or Inner Model is an analysis model used to determine whether or not there is an influence between variables.
- c. Hypothesis Testing

RESEARCH RESULT

Measurement Model Analysis (Outer Model)

1. *Covergent Validity (Validitas Konvergen)*

Convergent validity testing is used to assess whether indicators that measure a variable can be considered as a measure of latent construct. To be able to ensure whether the outer model can meet the convergence validity requirements, there are several criteria that must be met, namely the outer loading value of < 0.70 and the significant p value < 0.05 . However, if there is an indicator of a variable with a loading value of $0.40-0.70$, it can still be maintained. In addition, to test the validity of convergence, the Average Variance Extracted (AVE) value can be assessed using the Average Variance Extracted (AVE) value with a value limit of >0.50 . The following are the results of the convergent validity test as seen from the loading factor value:

Table 1. Results of Convergent Validity Test

	PS (X1)	KPD (X2)	BK (Z)	EPS (Y)	Type	SE	P Value
PS1	(0.654)				Reflect	0.100	<0.001
PS2	(0.838)				Reflect	0.094	<0.001
PS3	(0.882)				Reflect	0.093	<0.001
PS4	(0.844)				Reflect	0.094	<0.001
PS5	(0.775)				Reflect	0.096	<0.001
KPD1		(0.717)			Reflect	0.098	<0.001
KPD2		(0.860)			Reflect	0.093	<0.001
KPD3		(0.666)			Reflect	0.100	<0.001
BK1			(0.832)		Reflect	0.094	<0.001
BK2			(0.836)		Reflect	0.094	<0.001
BK3			(0.828)		Reflect	0.094	<0.001
BK4			(0.843)		Reflect	0.094	<0.001
BK5			(0.704)		Reflect	0.098	<0.001
BK6			(0.755)		Reflect	0.097	<0.001
EPS1				(0.860)	Reflect	0.093	<0.001
EPS2				(0.838)	Reflect	0.094	<0.001
EPS3				(0.812)	Reflect	0.095	<0.001
EPS4				(0.866)	Reflect	0.093	<0.001
EPS5				(0.816)	Reflect	0.095	<0.001
EPS6				(0.654)	Reflect	0.100	<0.001

Source: Data processed, (2024)

Based on table 1, it shows that all indicators of each variable have met the criteria for an outer loading value of <0.70 and a significant p of <0.05 . However, the PS 1 and EPS 6 indicators have an outer loading value of 0.654 , and the KPD 3 indicator has an outer loading value of 0.666 . This can still be maintained,

because it is still within the outer loading value of 0.40-0.70. Thus, all variables can be said to be valid and can be maintained for the next process.

Table 2. AVE Test Results

	<i>Average Variance Extracted (AVE)</i>
PS (X1)	0.644
KPD (X2)	0.566
BK (Z)	0.642
EPS (Y)	0.657

Source: Data processed, (2024)

Table 2 shows that each variable has a value of >0.5. Thus, it can be concluded that all variables have met the requirements and can be said to be valid.

2. *Discrimination Validity Test*

Validity discriminant testing is used to ensure that a construct is not too high correlated with other different constructs. This shows that the construct measures a different concept from other constructs. The validity test of discrimination can be assessed by comparing the root of the average variance extracted (AVE) with the correlation between latent/construct variables. The root value of the average variance extracted (AVE) should be higher than that of other constructs. The following are the results of the discriminatory validity test assessed by the square value of AVE:

Tabel 3. Hasil Uji Validitas Diskriminan

	PS (X1)	KPD (X2)	BK (Z)	EPS (Y)
PS (X1)	(0.803)	0.496	0.604	0.666
KPD (X2)	0.496	(0.752)	0.647	0.493
BK (Z)	0.604	0.647	(0.801)	0.794
EPS (Y)	0.666	0.493	0.794	(0.811)

Source: Data processed, (2024)

Based on table 3, it shows that the square root value of AVE in each variable is greater than the correlation between other variables. Thus, it can be concluded that all variables have good discriminatory validity.

3. Reliability Test

Reliability testing can be carried out using two reliability testing methods, namely seen from the composite reliability value and Cronbach's alpha. Both reliability testing methods must have a value above 0.70. However, if there is a value of 0.60 – 0.70, it is still acceptable. The following are the results of reliability testing seen from the composite reliability and cronbach's alpha values:

Table 4. Uji Reliability

Variabel	Composite Reliability	Cronbach's Alpha
PS	0.900	0.859
KPD	0.794	0.609
BK	0.915	0.887
EPS	0.920	0.894

Source: Data processed, (2024)

Table 4 shows that all variables have met the value criteria in reliability testing. Thus, it can be concluded that each variable has good reliability and is reliable in measuring constructs, and provides confidence that the data collected is accurate and stable.

RESEARCH RESULT

Structural Model Analysis (Inner Model)

1. Coefficient of Determination (R-Square or R2)

The determination coefficient (R-Square or R2) test is used to assess the extent to which the structural model explains the variability in dependent or latent variables. The criteria for the R-Square value are expressed with values of 0.75, 0.50, and 0.25 which indicate that the value is strong, moderate, and weak. The following values from the determination coefficient test (R-Square or R2):

Table 5. Coefficient of Determination

	EPS (Y)
R-Square	0.784

Source: Data processed, (2024)

Based on table 5, it shows that the R-Square value of the Y variable (Effectiveness of SAKIP Implementation) is 0.784. The results show that the R-Square test on the variable of the effectiveness of the implementation of SAKIP

has a strong influence with an R-Square value of 78.4% which means "strong" and the remaining 21.6% is explained by other variables outside this study.

2. *Predictive Relevance (Q-Square atau Q²)*

Predictive relevance testing (Q-Square or Q²) is carried out to evaluate the ability of the structural model to generate and predict observation values, as well as to estimate parameters. Predictive relevance (Q-Square or Q²) can be said to be effective if the Q-Square value is >0 and has a positive value. The following are the results of the Q-Square test in this study, namely:

Table 6. Predictive Relevance (Q²)

	EPS (Y)
Q-Square	0.708

Source: Data processed, (2024)

Based on table 6, it shows that the test results of the Q-Square value of the Y variable (Effectiveness of SAKIP Implementation) are 0.708. The results show that the Q-Square value shows a value that has predictive relevance because the Q-Square value is >0 and has a positive value.

3. *Model Fit Test*

Table 7. Model Fit Test

No.	Indikator Fit Model	Indeks dan P-Value	Hasil
1.	<i>Average Path Coefficients (APC)</i>	APC=0.374, P<0.001	Diterima
2.	<i>Average R-Squared (ARS)</i>	ARS=0.649, P<0.001	Diterima
3.	<i>Average Full Collinearity VIF (AFVIF)</i>	AFVIF=2.629	Diterima

Source: Data processed, (2024)

Based on table 7, it shows that for the fit model test, the three indicators have met the fit model test criteria. The APC and ARS values have met the criteria that P has been less than 0.05. Then, the AFVIF score has also met the criteria with a value not exceeding 5.

Hypothesis Test

Stage 1 Results: Dirrect Effect Model

a. SAKIP Stage 1 Results: Dirrect Effect Model

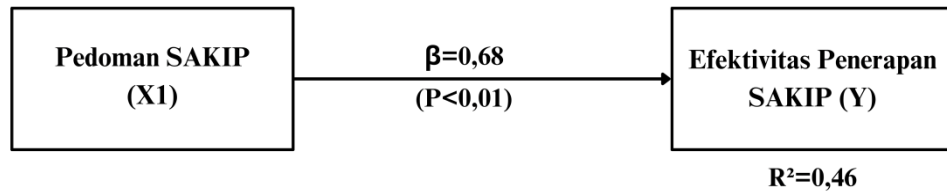


Figure 2. Dirrect Effect X1 model against Y
Source: Data processed, (2024)

Based on figure 2, the results show that hypothesis testing in stage 1 of the dirrect effect model produces a β value of 0.68 and a p-value of <0.01 . The criterion for the hypothesis to be accepted is to look at the p-value <0.05 . Thus, the results of testing hypothesis 1 (H1), namely the SAKIP guideline (X1) on the effectiveness of the implementation of SAKIP (X2), proved to be acceptable, which means that the SAKIP guideline has an effect on the effectiveness of the implementation of SAKIP.

b. Local Government Commitment to the Effectiveness of SAKIP Implementation

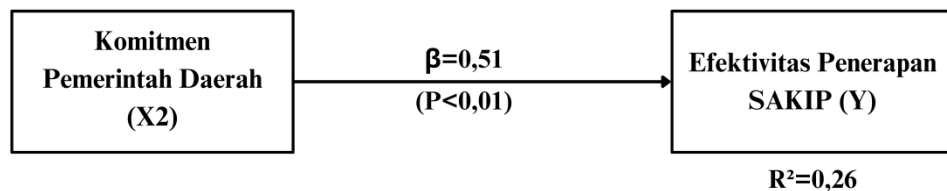


Figure 3. Dirrect Effect X2 Model on Y
Source: Data processed, (2024)

Based on figure 3, the results show that hypothesis testing in phase 1 of the dirrect effect model produces a β value of 0.51 and a p-value of <0.01 . The criterion for the hypothesis to be accepted is to look at the p-value <0.05 . Thus, the results of the test on hypothesis 1 (H2), namely the commitment of the local government (X2) to the effectiveness of the implementation of SAKIP (Y) proved to be acceptable, which means that the commitment of the local government has an effect on the effectiveness of the implementation of SAKIP.

c. SAKIP Guidelines for Work Culture

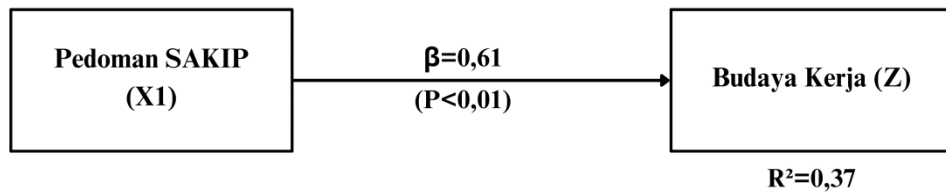


Figure 4. Model Dirrect Effect X1 against Z
 Source: Data processed, (2024)

Based on figure 4, the results show that hypothesis testing in stage 1 of the dirrect effect model produces a β value of 0.61 and a p-value of <0.01 . The criterion for the hypothesis to be accepted is to look at the p-value <0.05 . Thus, the results of the test on hypothesis 1 (H3), namely the SAKIP guideline (X1) on work culture (Z) are proven to be acceptable, which means that the SAKIP guideline has an effect on work culture.

d. Local Government Commitment to Work Culture

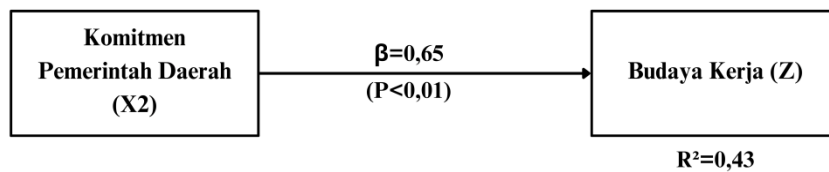


Figure 5. Direct Effect X2 model against Z
 Source: Data processed, (2024)

Based on figure 5, the results show that hypothesis testing in phase 1 of the dirrect effect model produces a β value of 0.65 and a p-value of <0.01 . The criterion for the hypothesis to be accepted is to look at the p-value <0.05 . Thus, the results of the test on hypothesis 4 (H4) are acceptable, meaning that the commitment of the regional government has an effect on the work culture.

e. Work Culture on the Effectiveness of SAKIP Implementation

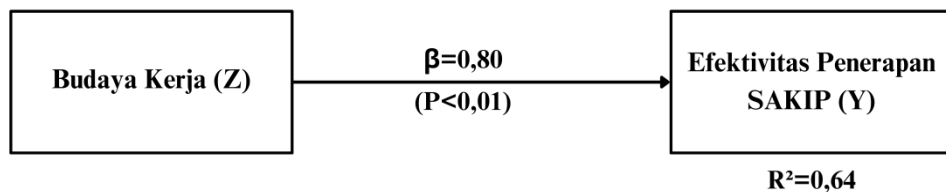


Figure 6. Dirrect Effect Z Model on Y
 Source: Data processed, (2024)

Based on figure 6, the results show that hypothesis testing in stage 1 of the direct effect model produces a β value of 0.80 and a p-value of <0.01 . The criterion for the hypothesis to be accepted is to look at the p-value <0.05 . Thus, the results of testing hypothesis 5 (H5), namely work culture (Z) on the effectiveness of the implementation of SAKIP (Y), are proven to be acceptable, which means that work culture affects the effectiveness of the implementation of SAKIP.

Effect Stage 2 Results: Indirect Effect Model

- a. SAKIP Guidelines on the Effectiveness of SAKIP Implementation Mediated by Work Culture

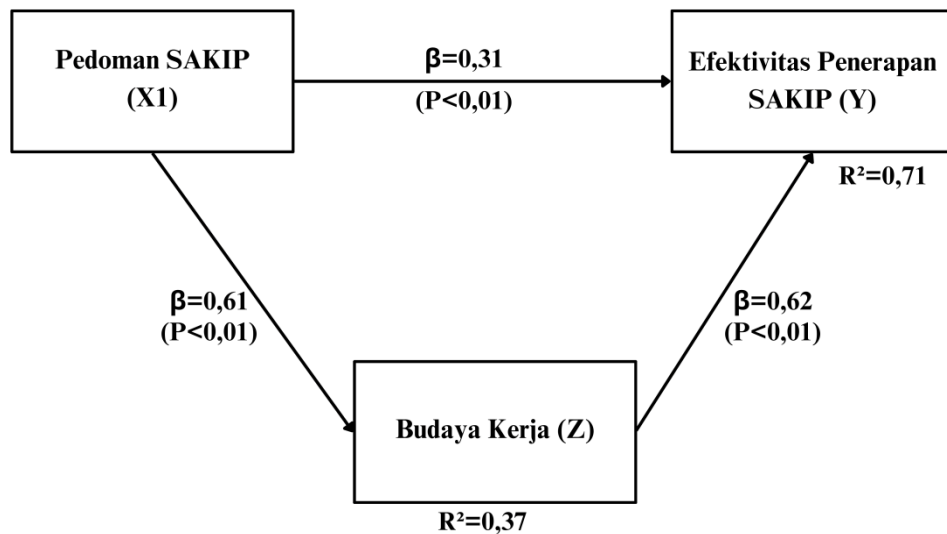


Figure 7. Model of Indirect Effect X1 against Z mediated Y
Source: Data processed, (2024)

Based on the results of the direct effect test in figure 7, the results show that the path coefficient in the direct effect of the SAKIP guideline (X1) on the effectiveness of the implementation of SAKIP (Y) with a β value of 0.68 and significant at the p-value of <0.01 . Therefore, the testing of the direct effect model in the SAKIP (X1) guideline on the effectiveness of the implementation of SAKIP (Y) has an effect. The results of the indirect effect test in figure 4.6 show that the value of the coefficient of the SAKIP guideline on the effectiveness of SAKIP implementation has decreased with a β value of 0.31 and remains significant. This shows that the work culture is able to partially mediate the influence of the SAKIP guidelines on the effectiveness of the implementation of SAKIP.

b. Local Government Commitment to the Effectiveness of SAKIP Implementation Mediated by Work Culture

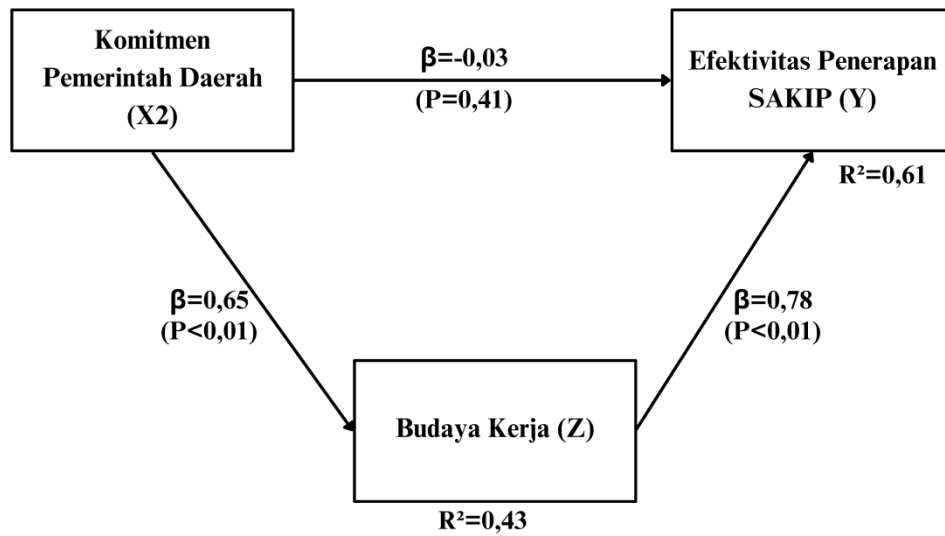


Figure 8. Indirect Effect Model X2 on Z mediated Y
 Source: Data processed, (2024)

Based on the results of the direct effect test in figure 8, the results show that the path coefficient in the direct effect of the government's commitment (X2) to the effectiveness of the implementation of SAKIP (Y) with a β value of 0.51 and significant at a p-value of <0.01 . Therefore, the testing of the direct effect model on the government's commitment (X2) to the effectiveness of the implementation of SAKIP (Y) has an effect. The results of the indirect effect test in figure 4.7 show that the value of the coefficient of the SAKIP guideline on the effectiveness of SAKIP implementation has decreased with a β value of -0.03 and becomes insignificant. This shows that the work culture is able to fully mediate the influence of government commitment on the effectiveness of the implementation of SAKIP.

DISCUSSION

The Effect of the SAKIP Guidelines on the Effectiveness of the Implementation of SAKIP

Based on the results of the analysis, the first hypothesis test (H1) shows that the SAKIP guideline variable has a positive and significant influence on the effectiveness of the implementation of SAKIP in Sidoarjo Regency. This shows that the implementation of SAKIP can be carried out effectively if it is in accordance with the guidelines that have been regulated. This is in accordance with the agency theory which shows the agency theory where the SAKIP guidelines help in clarifying the expectations and goals that must be achieved by government agencies to be able to reduce the risk of agent behavior that is not in accordance with the interests of the owner. SAKIP guidelines provided by the central government or supervisory agencies can provide guidelines to

government agencies as instruments, so that the effectiveness in understanding the guidelines can increase the effectiveness of SAKIP in accordance with the objectives. The results of this study are also in line with research conducted by (Pardede, 2018) which states that the SAKIP guidelines have a positive and significant effect on the effectiveness of the implementation of SAKIP. In addition, the results of the study are also in line with research (Pratiwi, 2022) which states that compliance with SAKIP guidelines has a positive and significant effect on increasing the effectiveness of SAKIP implementation. Thus, the implementation of SAKIP has been regulated and in accordance with laws and regulations that will increase the effectiveness of the implementation of SAKIP.

The Effect of Local Government Commitment on the Effectiveness of SAKIP Implementation

The results of the second hypothesis test (H2) show that the variable of local government commitment has a positive and significant effect on the effectiveness of the implementation of SAKIP in Sidoarjo Regency. These results show that the higher the commitment of the local government, the more effective the implementation of SAKIP. This is in line with the agency theory which can clarify the relationship between the commitment of the local government to the effectiveness of the implementation of SAKIP in Sidoarjo Regency. These findings emphasize the importance of commitment in eliminating conflicts of interest and ensuring effective policy implementation. With a strong commitment from the local government, the implementation of SAKIP can run more effectively. This research is also in line with the theory of stewardship, that the commitment of local governments can encourage government agencies to participate and be responsible in implementing SAKIP. This finding is in line with research conducted by (Betta & Arza, 2020) showed that the commitment of regional apparatus had an effect on the effectiveness of the implementation of SAKIP. So, with a high commitment of the local government, it will increase the implementation of SAKIP.

The Influence of the SAKIP Guidelines on Work Culture

In the results of the third hypothesis test (H3), it was found that the SAKIP guidelines had a positive and significant effect on the work culture in Sidoarjo Regency. This shows that the implementation of SAKIP guidelines can create an open and positive work culture. This research is in accordance with the theory of agency, where the SAKIP guidelines can be seen as a tool that shows trust and responsibility between local governments as principals and government agencies as agents. The effective implementation of the SAKIP guidelines will go a long way in creating a professional and performance-oriented work environment in the public sector. In addition, the SAKIP guidelines act as a responsible direction that will be able to create a better work culture in the workplace. This research is in line with what was carried out (Pardede, 2018) showed that the SAKIP guidelines had an effect on work culture. Thus, in the presence of comprehensive guidelines, government employees have clear guidance on how to carry out their

duties and responsibilities, which in turn creates a more disciplined, transparent, and accountable work environment.

The Influence of Local Government Commitment on Work Culture

Based on the results of the fourth hypothesis test (H4), it is stated that the commitment of the local government has a positive and significant effect on the work culture in Sidoarjo Regency. This is in line with the theory of stewardship which shows that the strong commitment of government officials in carrying out government duties is a key factor in forming a positive and productive work culture, and the commitment of local governments has an important role in shaping a positive and effective work culture in the government environment. The results of this study are in line with previous research conducted by (Pardede, 2018) The results show that the commitment of the local government has an effect on the work culture.

The Influence of Work Culture on the Effectiveness of SAKIP Implementation

Based on the results of the fifth hypothesis test (H5), it shows that work culture has a positive and significant effect on the effectiveness of the implementation of SAKIP in Sidoarjo Regency. This shows that a good work culture can significantly increase the effectiveness of SAKIP implementation. This research supports the agency theory, which states that work culture has an important role in reducing conflicts of interest and ensuring effective policy implementation. Strengthening a positive work culture will go a long way in achieving the goals of accountability and performance improvement in the public sector. The results of this study are in line with the research conducted by (Pardede, 2018) showed that work culture had a positive effect on the effectiveness of SAKIP implementation. The more positive the work culture has, the better it can create an environment that supports the implementation of SAKIP well.

The Effect of SAKIP Guidelines on the Effectiveness of SAKIP Implementation Mediated by Work Culture

Based on the results of the sixth hypothesis test (H6), it shows that the work culture is able to mediate the SAKIP guidelines on the effectiveness of the implementation of SAKIP in Sidoarjo Regency. This is in accordance with agency theory, which shows that conflicts of interest between agents and principals can be minimized through clear control and guidance mechanisms. The SAKIP guidelines act as a supervisory tool that directs agents to act in accordance with organizational objectives. A positive work culture strengthens these relationships by providing an environment that supports the effective implementation of guidelines. The results of this study are in line with those carried out by (Pardede, 2018), concluded that work culture can moderate SAKIP guidelines on the effectiveness of SAKIP implementation. Thus, the work culture functions as a bridge that connects the SAKIP guidelines with the expected results, namely improving the performance and accountability of government agencies.

The Effect of Local Government Commitment on the Effectiveness of SAKIP Implementation Mediated by Work Culture

Based on the results of the seventh hypothesis test (H7), it shows that work culture is able to mediate the commitment of the local government to the effectiveness of the implementation of SAKIP in the Sidoarjo Kapupaten. This supports the agency theory which shows the importance of emphasizing strong commitment and a supportive work culture in achieving the goals of accountability and performance improvement in the public sector. Local government commitments act as a control mechanism that ensures the agency acts in accordance with the organization's objectives. A positive work culture strengthens these relationships by providing an environment conducive to better task execution and more effective policy implementation. The results of this study are in line with the research conducted by (Pardede, 2018), showed that work culture can moderate local government commitment to the effectiveness of SAKIP implementation. The better the efforts to increase commitment and work culture, the more effective the implementation of SAKIP will be.

CONCLUSIONS

Based on the analysis of the data obtained, it can be concluded as follows:

1. The SAKIP guidelines have a positive and significant effect on the effectiveness of the implementation of SAKIP in Sidoarjo Regency. This indicates that there is an understanding of the SAKIP guidelines and clear guidelines that can increase the effectiveness of the implementation of SAKIP in Sidoarjo Regency.
2. The commitment of the local government has a positive and significant effect on the effectiveness of the implementation of SAKIP in Sidoarjo Regency. This shows that the high commitment of local governments can encourage the effective implementation of SAKIP.
3. The SAKIP guidelines have a positive and significant effect on the work culture in Sidoarjo Regency. The results of the study show that the existence of good guidelines can help create a positive, conducive, and productive work environment.
4. The commitment of the local government has a positive and significant effect on the work culture in Sidoarjo Regency. The results of the study show that highly committed local governments can create a positive work culture.
5. Work culture has a positive and significant effect on the effectiveness of the implementation of SAKIP in Sidoarjo Regency. The results of the study show that the existence of a positive work culture can increase the effectiveness of the implementation of SAKIP in Sidoarjo Regency.
6. Work culture is able to mediate the SAKIP guidelines on the effectiveness of the implementation of SAKIP in the Sidoarjo Kapupaten. The results of the study stated that work culture was able to mediate the relationship between SAKIP guidelines and the effectiveness of SAKIP implementation in Sidoarjo Regency.

7. Work culture is able to mediate the local government's commitment to the effectiveness of the implementation of SAKIP in Sidoarjo Regency. The results of the study show that work culture is able to mediate the relationship between local government commitment and the effectiveness of SAKIP implementation in Sidoarjo Regency.

RECOMMENDATIONS

Based on the conclusions that have been described, some suggestions that can be given are as follows:

1. For further researchers, it is recommended not only to use the survey method, namely the distribution of questionnaires as data collection. Other methods such as in-depth interviews or secondary data analysis can be used to gain deeper insights.
2. For future researchers, it is recommended to increase the number of research objects by expanding the scope of the study area, for example by including the scope of sub-districts or even other areas outside Sidoarjo Regency.
3. Local governments must continue to develop and improve SAKIP guidelines. Clear and easy-to-understand guidelines will help employees in carrying out their duties in accordance with the standards that have been set.
4. Local governments need to increase their commitment to the implementation of SAKIP through the sharing of supporting programs and policies. This includes leadership training, performance encouragement, and regular evaluation of the implementation of SAKIP.

ADVANCED RESEARCH

This study has several limitations that Peru pays attention to to understand the results and interpretation in depth. These limitations are as follows:

1. The sample used only covers the scope of the service in Sidoarjo Regency. This may limit the generalization of research findings to other regions or agencies that have different characteristics and contexts.
2. Beberapa Several agencies in Sidoarjo Regency are difficult to contact and the duration of filling out the questionnaire is quite long, so researchers have to wait for an uncertain time.

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