

Residual Accountability and the Paradoxical Value of Voluntary Accountability: Study in Indonesian Public Institutions

Achmad Masyhadul Amin, Rusdi Akbar*

Department of Accounting, Faculty of Economics and Business, Universitas Gadjah Mada, Indonesia

Abstract

This research explores how public practitioners perceive voluntary accountability phenomena according to their experience. The research is based on interview data from 5 public officials with various backgrounds, which is analysed using a thematic analysis of the interview transcript. The finding indicates that several social-psychological factors influence public sector practitioners' perception and decision in realising voluntary accountability. Leadership, culture, social support, and political process have become a central issue in the realisation and paradoxical value of voluntary accountability. The finding is expanded to the paradoxical value of voluntary accountability and the impact of residual accountability experienced by the participants. While positive tone about voluntary accountability still exists, at the same time Indonesian public officials face accountability gap and residual accountability that may threaten the sustainability of accountability as a mean of public discourse in democratic governance.

Keywords: management control system, voluntary accountability, thematic analysis, accountability gap, public sector accounting, accountability

1. INTRODUCTION

Accountability is an important aspect of governance so that the failure to fulfil these demands can lead to a decrease in the legitimacy of an organisation's management, especially public organisations (Bovens, 2007; Bovens, 2010). This is because accountability is seen as the only price to pay for the resources that have been given coercively by political stakeholders (community) or economic stakeholders (taxpayers) which are mandated for the effective implementation of public services (Ives, 1987).

By definition, the term accountability is defined as a mechanism for the exchange of accounts from the public sector agency (agent) to its stakeholders (principals) for the works carried out by, or the use of resources mandated to, the agent (Messner, 2009). However, the manifestations of accountability in real social life are often not as simple as those described in the definition. Accountability has "chameleon-like" contextuality with striking differences between one type of accountability and another one in different contexts (Sinclair, 1995), in addition to the ever-expanding concept and perception (Mulgan, 2000; Bovens, 2007; Dubnick, 2002; Schillemans, 2010; Peters, 2005). Additionally, accountability in practice is highly influenced by the institutional pattern, culture, and function characteristics of the agencies, for example, in the area of performance management (Pollitt, 2005).

Accountability is an important norm in the enforcement mechanism, which functions as a social-psychological relationship between decision making individuals and the social system in which they are situated (Tetlock, 1985). It cannot be separated from the political culture of the society which is closely related to the political orientation of society, both cognitive, affective, and evaluative orientation (Marijan, 1999; Burchell, Clubb, Hopwood, Hughes, & Nahapiet, 1980). Without considering the substance of accountability and integrating it with the existing culture, the application of an accountability system will be limited to artificial institutionalisation with

*Corresponding author. Tel.: +62-811-256-979
E-mail: rusdi.akbar@ugm.ac.id

the application of bureaucratic rituals. In the end, the detachment of accountability system development from the social-psychological development of the community causes the system to be irrelevant to the social context in which the system is running. To support the development of a system of accountability that develops in harmony with the development of the social system, strong interaction between public agencies and the community is needed in formulating the application of the accountability system.

Since Indonesia has just entered a period of democratisation and decentralisation, the active role of public agencies as catalysts as well as contributors to the interaction between social systems and accountability systems is the key to accelerating harmonisation between the two systems. One manifestation of this active role is voluntary accountability. Voluntary accountability is a concept that has implicitly existed since the increasing popularity of the issue of accountability and its relationship with agency theory. Mechanistic accountability can actually manifest through three situations, which are the situations of agent-principal relations, contractual agreements, and or other situations which ignites accountability to manifest voluntarily (Bovens, 2010). Considine (2002) states that the meaning of accountability may also include providing unsolicited information and aspects of performance where the measurement remains vague or undefined (Bovens, 2010). Those notions pertain to the definition of voluntary accountability as a practice of accountability that goes further than what is required by law (Koop, 2014).

Although voluntary accountability is theoretically a "hidden old concept", the explicit practice of voluntary accountability is relatively new. Examples of voluntary accountability practices are voluntary accountability initiatives by five independent executive organisations (ZBO) in the Kingdom of the Netherlands who together committed to accountability and improving the quality of public services by signing the Public Accountability Charter (*Handvest Publieke Verantwoording -HPV*). On the official website of HPV, it was stated that the organisation that signed the charter "... did it (accountability-author) not only to one minister of accountability but also to their customers and society in general" ("*Dat doen zij niet alleen aan een verantwoordelijk minister, maar juist ook aan hun klanten en de samenleving als geheel*") (Handvest Publieke Verantwoording, 2014). In conducting a study of voluntary accountability based on practice by HPV, Koop emphasised with an optimistic tone that voluntary accountability can be a facilitator of surveillance operations (fire-alarm oversight), learning stimulants, and leveraging the quality of democracy should also be a driver of public sector organisations to realise voluntary accountability (Koop, 2014).

Koop's (2014) argument is challenged by the results of the following researches which show that the motivation behind voluntary accountability varies, some deviate from the logic of appropriateness, which is the basis of Koop's argument (2014), and corresponds to the logic of consequentialism, both proposed by March and Olsen (2011). Some recent research findings reveal the existence of institutional and instrumental basis, in addition to the ethical basis, in the "voluntary" accountability (Baxter, Colledge, & Turner, 2017; Busuioc & Lodge, 2016; Karsten, 2015). In addition, an exploratory study shows that, as in other economic decision-making, the realisation of voluntary accountability cannot be separated from the cost-benefit analysis process, with the difference that the determination of costs and benefits in this context is more complex than other economic decision-making (Williamson, Luke, & Furneaux, 2017).

Although voluntary accountability practices have begun to develop through various media, research on the background behind the application of voluntary accountability is still limited to studies on functional and instrumental aspects of voluntary accountability. Voluntary accountability as part of contemporary political culture can also be a phenomenon experienced by parties who have faced demands for accountability that are outside the legal mandate. To balance the development of existing research, this study focuses on the study of voluntary accountability as a phenomenon, with phenomenological research methodology as a characteristic of this research. In reviewing the socio-psychological side of voluntary accountability, this study rests on the experience and perceptions of participants in interviewing about accountability that is voluntarily realised in practice in Indonesian public institutions.

In a young democracy as well as emerging economy like Indonesia, accountability has been introduced through various legal instruments. Some of them are legacies inherited from Weberian-styled colonial government practices, while several others are the adoption of accountability practices from market-based economies which are popular especially after the emergence of post-Soeharto "reformation era". Such way of introduction refers to coercive isomorphism and mimetic isomorphism (Sofyani & Akbar, 2013; DiMaggio & Powell, 1983; Tolbert & Zucker, 1983; Thatcher & Sweet, 2011) which results in non-productive or decoupled compliance and landslide effects in the development of the accountability system (Tolbert & Zucker, 1983). In terms of cultural dimension, Indonesian society is marked with a high level of power distance while at the same time it is low in terms of individualism, masculinity, long term orientation, and uncertainty avoidance (Hofstede Insights, 2018). These

characteristics shape the dependence of Indonesian bureaucracy on the politics in the high-level institutions as well as the effectiveness of top-down strategies in institutional changes.

This study of voluntary accountability in Indonesia explores the way accountability is perceived by Indonesian public sector practitioners, more specifically regarding voluntary accountability. It is expected to yield new and rich insights into the development of theories about accountability. This is because Indonesia is undergoing a transformation process from oligarchy to partisan democracy since the fall of Soeharto's regime in 1998. The operation of a new democracy in Indonesia is "rocky", which may cause different views and experiences about accountability in the bureaucratic practice compared to those of more advanced democracies (Tan, 2006).

2. RESEARCH METHODS

This study uses a qualitative research method approach with a constructivist paradigm. Qualitative research is carried out with a phenomenological research strategy where researchers identify the core experience of selected public sector personnel regarding the phenomenon of voluntary accountability (Creswell, 2003). The data used as input for analysis is primary data obtained through in-depth interviews. The interview participants (interviewee) were selected using a research-based recruitment method by selecting five out of ninety-seven respondents of a survey with specific characteristics, namely from various types of public sector organisations and with different levels of management. The resource person consists of employees at educational institutions, planning agency, regionally owned enterprises, foundations, and employment agencies. The study was commenced in July 2016 in three districts/cities in the territory of the former Kedu Residency and Yogyakarta Special Region.

Interviews were conducted in a semi-structured manner with interview protocol was mainly used as a guide in the interview. Prior to the interview, the researcher sought information consent approval from the interviewee, which continues to the rapport building stage. In this stage, the interviewer develops a good relationship with the interviewee in order to make the interviewee feel comfortable while the interview process undergoes. The qualitative data were acquired in the form of digital audio files by recording the interview using recording tools that were previously approved by the interviewee.

Before qualitative data is analysed, data needs to be prepared in advance so that it can be analysed. The first stage in data preparation is data transcription. Data recorded during the interview process is transcribed into verbatim. The next stage is data anonymisation aimed at protecting the confidentiality of participant data. All verbatim sections that show the participant's real name will be edited so that the participant's name and data cannot be identified during the data analysis. After processing qualitative data, the research continued with the development of the code. Code is defined as an issue, topic, or idea that is present in the data verbatim (Hennink, Hutter, & Bailey, 2012). The code in this study is mostly obtained from the interview protocol, literature studies, as well as specific issues found in the results of transcription. The codes are classified according to relevant research questions, namely between the codes related to the definition of voluntary accountability and codes related to factors that influence voluntary accountability. All the identified codes are listed in the codebook which explains classifications, types of codes (deductive, inductive, or in vivo), descriptions, and examples of coded labels.

After the code is developed and recorded in the codebook, the next step is the coding step which is done by reading the data in verbatim, studying which code is discussed in the data section, and labelling the section with the relevant code (Hennink, Hutter, & Bailey, 2012). The thing that is observed in the coding process is the identification of conversations, understanding the context of the discussion, tracing the sequence of arguments, and deciding what code is right.

After coding is carried out, then the thematic analysis is conducted. Thematic analysis is a method of identifying, analysing, and reporting patterns in a set of qualitative data (Braun & Clarke, 2006). This analysis is aimed at answering the research question, commenced by the development of themes based on the developed code. The theme was developed through a theoretical-inductive development approach, using a theoretical framework based on an existing literature review which later developed further through the process of identifying data that had not been identified as part of the theme. This study mainly uses a semantic approach of theme identification, meaning that interpretations are made from the explicit meaning of a word. Reflecting on the essentialist epistemological point of view, this paper focuses on the theoretical development based on the essence of psychological conditions of the research subjects and assumes that all the identified codes represent the subject's perceptions of a phenomenon. With these characteristics, qualitative data analysis in this study is like the interpretive phenomenological analysis. The analysis continues with analytic search to develop conceptualisations related to specific questions that support categorisation and conceptualisation of various topics.

3. DISCUSSION AND ANALYSIS

3.1 Defining Voluntary Accountability

Based on the results of the interviews that have been conducted, the definition of voluntary accountability can be generalised as an attribute that thoroughly explains a mechanism of exchange of accounts related to a limited mandate between one party and another that is held without external pressure. The following are interview quotes related to the definition of voluntary accountability.

"... it was born according to the awareness of the officials, the state civil servants. There is no compulsion, no threat, no pressure, so by one's own awareness one gives clarification." [1] – (D1)

"... it is the responsibility that comes out voluntarily regarding the performance of the company that we manage, we share it with the community voluntarily. ... It is not due to the law, because the community is in dire need of information regarding the development of the business being managed, especially the stakeholders." [2] - (D2)

"... individual self-awareness, which regards the main duties and functions to account for as much as possible, as optimal as possible to their superordinate and their stakeholders." [3]-(D3)

"... for us voluntary accountability is information disclosure. But still, with filters, not all of our information is open." [4]-(D4)

Based on the interview excerpt above, the participants defined voluntary accountability with different perspectives. The difference in definition can be interpreted as the difference between voluntary accountability as a type of accountability (D1, D2, D4) or volunteerism (D3). The difference also pertains with voluntary accountability as a mechanism (D1, D2) or a quality (D4). From those definitions, several keywords about voluntary accountability are responsibility (a mechanism), self-awareness (volunteerism), and extent of information disclosure (quality). In general, the interview excerpts from a construct of voluntary accountability as an attribute that thoroughly represents the operation of exchanges of accounts mechanism regarding a limited mandate between one party to another because of internal organisational factors, not because of pressure from the external environment.

The following interview quote supports the definition of voluntary accountability as the accountability that is independent of external pressure.

"There is no compulsion, no threat, no pressure, so by one's own awareness one gives clarification." [1]-(D5)

"Yes, actually, it is a personal obligation, not a formal obligation." [3]-(D6)

There are three things that are attributed to the definition of voluntary accountability, namely (1) moral obligations, (2) absence of external pressure, and (3) the organisation as an agent of change. There are two types of moral obligations that are attributed to voluntary accountability, namely personal moral obligations and collective moral obligations.

"...the awareness (voluntary accountability) has begun, some parties have already started." [2]-(A1)

"When all is sufficient, then the vision and mission are the same, what the officials have, have the same desire to advance the people." [5]-(A2)

From the quotations from the interviews, the main attribution of voluntary accountability can be identified. For example, in quotes D1 and D3 it is explained that voluntary accountability is perceived as the result of "personal awareness", as if voluntary accountability is the result of self-actualisation of public sector personnel who feel a moral obligation from themselves to those who need accountability information. In A1 quotation, on the other hand, this "awareness" is perceived as a collective attribute, not just individualistic, from an organisation by referring "some parties". Whereas based on A2 quotation, voluntary accountability is attributed to the social mission of a public sector organisation as well as the position of the organisation as part of an institution. This

notion is in line with Koop's argument that voluntary accountability arises as a result of the logic of appropriateness.

Although attribution related to voluntary accountability is divided into three perspectives, namely the individual point of view (D1 and D3); organisation (A1); and institutions (A2), each point of view is interrelated. This was confirmed by an A2 quote which implied that the same desire (individual perspective) could support the same vision (organisational perspective) to advance the people (institutional perspective). This link is also supported by the following A3 interview quote.

"It is this public concern, in my opinion, which, which must also compensate for volunteerism from government organisations." [2]-(A3)

The interview quote can also be interpreted that voluntary accountability is attributed to a two-way account exchange mechanism. Voluntary accountability mechanisms are defined as trust-based mechanisms initiated so that the public obtains information about the trust mandated by the organisation while at the same time public sector organisations gain trust and support to achieve better performance. Voluntary accountability mechanisms do not only involve one party to actively provide information, but involvement from the public to respond well to the information provided is also needed. That is, participatory political culture is a political culture that is essential for effective voluntary accountability mechanisms.

3.2 Perceived Ideal Characteristics

As a comprehensive attribute, voluntary accountability can be interpreted as the quality of the communication mechanism between institutional members and the quality of information exchanged within the mechanism. Some of the qualities of the communication mechanism are supported by the following interview quote.

"Yes, what happens now is unequal. This means, only certain parties can access, not to all people." [1] – (C1)

"But, sorry, not to the demands that require what is outside of his duty." [4] – (C2)

"Yes, it should be, to be towards work quality, higher quality of work." [4] – (C3)

"We personally say that we disclose it fully, then the organisation is interrelated, interrelated." [1] – (C4)

"For us, based on our work experience, being accountable starts from the planning stage, simulation has already been carried out." [2] – (C5)

"Well, in my opinion, it must be started from the correct planning document first, transparent" [2] – (C6)

"In this sense, in terms of benefits, it is about whether voluntary accountability is beneficial or not." [2] – (C7)

Based on C1 quote, it can be concluded that one of the expected qualities of voluntary accountability mechanisms is inclusion and accessibility. This corresponds to the results of an autoethnographic study which suggests that accountability should be accessible and can provide opportunities for all stakeholders to become active in the process of creating a social account, the method used by the organisation to increase understanding and accountability regarding the impact of the organisation on the natural environment, society, users, and labour (Gibbon, 2012).

According to Shearer (2002), as quoted by Messner (2009), in addition to the accountant's innate responsibility to clearly explain accounts for others, accountability ethics are also related to the limits set against a person when he is demanded in an accountability situation (Messner, 2009). This was confirmed by the C2 interview quote, which explained that the mechanism of voluntary accountability should fulfil the aspect of proportionality. Proportionality in terms of voluntary accountability here means that participants in the mechanism must understand each participant's capacity, be it legitimacy or authority capacity, function capacity or work responsibilities, cognitive capacity, and technical capacity. Capacity here can also be linked to the role of

individuals in the organisation. The role here is defined as the set of expected behaviour that symbolises a position within the organisation (Knouse, 1979).

As explained in the previous chapters, voluntary accountability is useful as a facilitator of supervision, learning stimulants, and leveraging the quality of democracy (Koop, 2014; Schillemans, 2010). For the organisational learning stimulation to be obtained, in the voluntary accountability mechanism there should only be synchronised information circulation. This means that the information submitted by the accountee must be relevant to the needs of users and the feedback that should be obtained by the accountee is also relevant to the improvement of quality and performance. The quality of the mechanism itself hereinafter referred to as effectiveness for evaluation, is supported by a C3 interview quote. In addition to inclusion, accessibility, proportionality, and effectiveness for evaluation, the quality of other accountability mechanisms is full disclosure (C4), the articulation between functions (C4), prudence (C5), quality benchmarks (C6), and added value (C7).

Meanwhile, the quality of information exchanged within the mechanism is supported by the following interview excerpt.

“So, this form of accountability, ya, the records are consistent with the trace, the item must be able to be explained, it must be explained, this is the price, the specifications.” [2] - (C8)

“Quite clear, meaning that it can be understood what is there.” [1] - (C9)

“We don't want hoaxes to enter our application system.” [1] - (C10)

“The achievement of this goal with the current accounting system is determined using targets that are measured quantitatively.” [2]-(C11)

“When developing the target, increasing the health of the mother and child, how much increase is it ... no, right?” [2] - (C12)

“Let's say that the regionally-owned enterprise has no improving progress, instead it actually goes down. It could also happen, but it also must, the information (regarding the negative progress) must be disclosed as well. If that is true.” [3] - (C13)

“So, everything can be accounted for. Clear. Then there is also evidence.” [5] - (C14)

Based on the excerpt, it can be concluded that the quality of information expected to be exchanged in voluntary accountability mechanisms includes transparency and traceability (C8), understandability (C9), reliability and freedom from error (C10), comparability (C11), freedom from ambiguity (C12) and bias (C13), completeness (C13), and verifiability (C8; C9; C13).

3.3 The Paradox: the Toxic Nature of “Residual Accountability”

The discourse of voluntary accountability in this research is coloured by the tone of reluctance and enthusiasm at the same time. While the public values accountability as a positive attribute, the practitioners perceive it as cognitively wearisome. This is consistent with the psychological view that accountability must be limited for the sake of ethics (Messner, 2009), while the limit remains highly ambiguous. However, what is found during the research is not merely about the psychologically exhausting nature of giving the accounts, but also the moral hazard caused by a gap in accountability forum.

As noted earlier, participatory political culture is essential for effective voluntary accountability mechanisms. Such political culture, however, is hardly found according to the participants' experience. Consequently, a gap in which surplus of accountability information is not balanced with public proactiveness in responding to the information provided, referred here as an accountability gap or simply “the gap”, emerges. Additionally, market failure of accountability information provides opportunities for those who have the motive to seek profit and to act counterproductively against the sustainability of accountability forum, especially if sharing unsolicited information puts the public sector organisations into greater reputational, political, or even legal risk exposure than before. Thus, there are some instances that public officials being interviewed are swirling in the vortex of being demanded too much information, being fed-back too low (if not negative), and information and being intimidated by the abuse of the information is referred here as residual accountability.

This is supported by the following interview excerpt.

“However, if the organisation has practised voluntary accountability, but if it is not responded by the public, it's the same, no, there's no benefit for me.” [2]-(A4)

“People who learn about ... well, there are many interests, so, which kind of accountability is concerned.” [4]-(A5)

“Feedback (that we) receive is not ... not ... not constructive feedbacks, but rather intimidation, threats, even extortion.” [2]-(A6)

Based on the interview quote, it can be interpreted that the mechanism is not useful if the response from the public is minimal. In quote A4 interview, the participant implicitly contradicts participatory society's idealism with the reality that even today, even with the coercive nuance of accountability introduction; there are interests that seek to exploit the low participation and understanding of the community in responding to accountability information. As a result, the feedback received was counterproductive to the sustainability of the voluntary accountability mechanism itself, as indicated in the interview quote A6.

The finding leaves us with the question posed by previous researchers: what makes public agencies engaged in voluntary accountability measures? With attribution of voluntary accountability as a collective action of an organisation, it should be acknowledged that control is a factor that greatly influences the intention to achieve voluntary accountability. Controllability can be associated with leadership (F2), organisational capacity (F1), and political processes (F3) in and around the organisation. The following is an interview quote that indicates the relationship.

“But if it comes to this, I can't go too far for me, which is my capacity. We face many demands on accountability.” [4] – (F1)

“... the most important thing is to follow the leader, who is dominant in providing progress towards the organisation.” [1] - (F2)

“It is easy to promise, but the implementation is very, very... simply said... because it is prone to conflict, conflict of interest.” [2] – (F3)

Due to the pursuit of legitimacy as part of an institution, the lack of organisational power in a hierarchy hinders voluntary accountability from being realised. This automatically causes personnel within the organisation to internalise the mode of the rationality of economic-based prescriptions (Messner, 2009), which in turn reduces the personnel's understanding of the substance of accountability and their role in organisations and institutions, which finally creates uniform conditions based on coercive isomorphism. The gap, exacerbated by rule-basis nature and mentality of enforcement in the accountability information, is criticised by Roberts and Shearer (2002) as the root of the problem (Messner, 2009). In addition, the duration of the implementation of accountability mechanisms based on coercive isomorphism has led to the establishment of a "safe zone" mentality of accountability that is very evident in the public sector environment. This further creates reluctance of public agencies from getting involved in direct forums of public accountability, which leaves them stuck in a public accountability arrangement intermediated by auditing professionals (Power, 1996).

From an individual point of view, some personnel capacity related to the capacity in question can be interpreted to consist of legitimacy capacity, cognitive capacity, and technical capacity to account for a mandate. This also means that accountee's mandate is limited by the corridors of organisational power and legitimacy, function, technical support, and personnel knowledge about accountability issues, so that an accountee does not feel that he must be morally clear about things beyond his control.

In addition, the leadership factor is very important for the realisation of voluntary accountability. Voluntary accountability is considered favourable if it matches the existing legal limits, or does not violate the rules within an institution. This is because one of the roles of the accountability mechanism is as a media to explain the justification of an action that has already been done (retrospective / protective accountability) and what will be done (prospective/proactive accountability) that the justification is often based on a legal basis that regulates capacity, basic tasks and functions, and authority of the accountee. Additionally, a participant noted that bureaucratic rules manifest in “the form of the Regent, in this case, is a manifestation of the existing rules” [4] – (F5). This means that being compliant to the rules equals to working in accordance to the existing line of authority

and being loyal to superiors who complying with the rules in carrying out all organisational actions, including in realising voluntary accountability. The strong influence of leadership and tone of the top in managerial affairs is common in countries where the power distance is high and uncertainty avoidance is low, which is the case in Indonesia (Hofstede Insights, 2018).

On the other hand, in the Indonesian public sector environment, there exist factors like conflicts of interest which inhibit the intention to achieve voluntary accountability. This is because the conflict of interests tends to encourage the organisation to get out of the determined corridor so that many decisions or policies of the organisation become weakly justified when the account exchange mechanism undergoes. Especially, if the conflict of interest involves violations of ethical and legal corridors, the tendency of organisations to hide information increases. This is supported by the following interview quote.

“Sometimes, just say that someone really does the job as that is his duty, but it depends on his personality. There are still things that have been mixed with other interests. (For instance), when a state employee gets mixed up because of business interest.” [4]-(F6)

“Some are unclear and there are their interests in it.” [5]-(F7)

Besides controllability, self-efficacy and collective efficacy are also closely related to the intention to achieve voluntary accountability. Matters related to self-efficacy are technical preparedness (F10), organisational environment (F11), current performance (F8), and constructive and appreciative feedback (F9). Interview quotes that indicate the linkages include the following.

“(Their budget is) clear, measurable, but not yet done. It is still in process. That means he is afraid to practice voluntary accountability.” [5]- (F8)

“It turns out that we get appreciation from the community, so it motivates. When the public constructively gives us feedbacks, we will be motivated.” [2] – (F9)

“Yes, maybe, one, administrative unpreparedness. Or the second he is not financially right, so he is not ready, not right, so afraid.” [5] – (F10)

“... if we will be safe, peaceful, peaceful, once we know what to do, the accountability would be at its best.”[4]-(F11)

Based on the excerpt above, public sector officials have some anxiety and sometimes cognitive dissonance when they face the accountability forum in their organisational and broader institutional context. Cognitive dissonance may toughen when public officials face an ethical dilemma related to conflict of interest. In the situation of conflicting interest, they must decide whether to rescue themselves and their organisation from reputational damage created by “abusers” of accountability forum or to withhold their ethical principles and beliefs. This cognitive dissonance frequently intensifies when they perceive some parties put pressure, which can be in the form of threats of job security to some degrees of extortion, in order to favour violations of ethical principles in the interest of partisan gains. This phenomenon can be reflected with lower individualism and lower uncertainty avoidance in Indonesian cultural dimension, especially in Javanese culture, where people are expected to conform with communal consensus, albeit some individual ethical principles must be compromised.

Personnel's performance at a time before can affect self-efficacy. According to Sanna and Pussecker (1994), people who feel that they perform well in cognitive tasks tend to have high expectations of self-efficacy for future performance (Schultz & Schultz, 2009). In addition, a comfortable and stress-free organisational environment can improve personnel self-efficacy and collective efficacy in an organisation. Personnel tend to be confident of being able to solve a problem if the personnel do not feel tense or anxious (Schultz & Schultz, 2009).

4. CONCLUDING REMARKS

Voluntary accountability can be interpreted as an attribute that thoroughly represents the operation of an account-related mechanism of a limited mandate between one party and another, which mechanism is carried out not only because of external pressures such as rules and sanctions but also because of the encouragement of internal organisational factors and organisational needs to be accepted in an institution. A voluntary accountability mechanism is expected to be universally accessible, inclusive, transparent, articulated, prudential, balance, value-adding, and effective to cause improvements. It is expected to be an exchange market for transparent,

understandable, reliable, comparable, unambiguous, unbiased, complete, and verifiable information. Such characteristics should be considered while designing public sector reporting mechanisms and their conceptual frameworks.

In order to survive, voluntary accountability needs a democratically mature socio-political environment. As a young democracy with high corruption level (Transparency International, 2018), Indonesia has an environment that does not yet support effective voluntary accountability. Such environment eventually leaves public servants to be reluctant to engage in voluntary accountability forum, or else trapped in the vortex of accountability gap.

Limitations related to the results of qualitative analysis in this study is the subjectivity of the interviewee and the researcher. The results of this qualitative analysis cannot always be generalised, the condition of the researcher and interviewee can influence the results of the interpretation. Therefore, further researches related to a similar topic with different environment and contexts, or researches using different epistemological or methodological paradigms that can confirm or falsify this research are expected to build a better theory.

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