

# Impact of Calibrating Public Accountability (CPA) Model and Utilization of Quality of Management Accounting Information Systems on School Organizational Performance: Survey on Private Schools in Cimahi City

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## Abstract

Education is important for the progress and prosperity of the nation and state. Through education, competent and reliable human resources will be born. Minister of Education and Culture Research and Technology Nadiem Makarim in November 2019 mentioned the importance of character education in the midst of the large role of technology today. Character education will be the foundation for the nation's successors to survive and thrive in the current era of digitalization. Continuing education must be supported by safe conditions, situations and conditions. But now, especially in the past few years, the pandemic has had another effect on the world of education. The effect of this pandemic also has an impact on the achievement of performance in schools, especially schools with private status. This decline in the performance of private schools can be caused by accountability in presenting their financial statements and the use of accounting information systems. The purpose of this study was to find out how the description of accountability in private schools using accountability measurements based on Calibrating Public Accountability, description of the use of management accounting information systems, descriptions of school organizational performance and how accountability and utilization of management accounting information systems influence school organizational performance, either partially or partially. simultaneous. Based on the results of the study, it shows that the accountability variable is in very good condition. The variable utilization of accounting information systems in private schools in Cimahi City is in good condition.

**Keywords:** *Calibrating Public Accountability, Quality of Management Accounting Information Systems, School Organizational Performance.*

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## A. INTRODUCTION

Education is important for the progress and prosperity of the nation and state. Through education, competent and reliable human resources will be born. Minister of Education and Culture Research and Technology Nadiem Makarim in November 2019 mentioned the importance of character education in the midst of the large role of technology today. Character education will be the foundation for the nation's successors to survive and thrive in the current era of digitalization. Continuing education must be supported by safe conditions, situations and conditions. But now, especially in the past few years, the pandemic has had another effect on the world of education.

The Indonesian Ministry of Education and Culture estimates that Covid-19 will touch 407,000 schools, 3.4 million instructors and 56 million students across Indonesia.

The loss of funding that schools face today may have a detrimental impact on their ability to provide regular academic programs. Also contributing to this problem is the increasing number of students who are late paying monthly fees and other fees. According to the limited dropout census conducted in September–December 2020 by UNICEF and the Ministry of Villages, Development of Disadvantaged Regions and Transmigration, as many as 1%, or approximately 1,243, of 122,235 children aged 7–18 years dropped out of school during the outbreak.

The impact of the Covid-19 pandemic does not only affect public schools. The condition that is more pronounced is what happened with private schools where the main income from private schools comes from monthly tuition paid by students. This causes many students to drop out of school. To overcome this, Kemdikbudristek provides policies in the form of UKT policies, BOS relaxation and affirmative BOS support for private schools. Nadiem Makarim (June, 2020) said that private schools are entitled to this financial assistance because according to him private schools are the schools most vulnerable to being financially affected by the impact of the COVID-19 pandemic. One of the factors that affect the financial condition of private schools is the low interest of parents to enroll their children in private schools during the pandemic because most private schools charge higher tuition fees or donations than public schools. The decline in the number of students in private schools will clearly have an impact on school finances in private schools. This will greatly affect the economy and education in Indonesia, where the quantity of private schools dominates more than public schools

The author takes data on the number of private and public schools for the year 2020/2021 in West Java Province, we can know that in the West Java Region, the number of private schools is more than public schools. Which is explained in the chart for private junior high school (SMP) as many as 3,516 schools while public junior high schools are 1,940 schools. Furthermore, the private high school (SMA) level is 1,137 schools while the public high school is 511. Likewise, private vocational high schools (SMK) are 2,610 schools and public vocational schools are 288 schools. Schools in Cimahi City, as one of the younger cities in West Java Province, have been affected by this pandemic, especially schools with the status of private schools.

It is also known that there is a decrease in the number of students in private schools in Cimahi City. The decline in the number of students at the elementary school level or level mainly occurred in South Cimahi District and North Cimahi District. At the junior high school level, the decline every year occurred in all districts in Cimahi City, while at the high school level the decline occurred in two sub-districts, namely the sub-district South Cimahi and North Cimahi District. The decline in the number of students in private schools that continues to occur every year is not impossible, it can affect school performance, both from a financial perspective and a non-financial perspective. Besides being influenced by external conditions, namely the COVID pandemic, it can also be influenced by internal school conditions. (Bustomi et al., 2021). Accountability is one of the internal variables that can affect the success of the organization. Accountability and transparency requirements are not just for

businesses. Similar to schools, non-profit organizations are run by foundations in the case of private schools. To enforce public rights, foundations must practice openness and provide information to the general public. In Law Number 28 of 2004 concerning foundations, it is stated that foundations must make financial reports based on the relevant Financial Accounting Standards and must also be audited by a Public Accountant. This is how the government regulates foundations. The implementation of education financing must be based on the principles of justice, efficiency, openness, and public responsibility. as stated in Law Number 20 of 2003 concerning the National Education System article 48 paragraph (1). This shows that schools and foundations are required to present accountable financial reports. Accountable management of foundations will clearly have an impact on improving organizational performance because with accountable management the use of resources owned by the company will be used as well as possible to provide great benefits not only for internal parties but also for external parties, especially students and parents of students as service users provided by the school. Adisasmita (2011: CPA (Calibrating Public Accountability Model) (Shillemans, 2016). In this study, an analysis of model with consideration of aspects, namely two aspects of accountability time (accountability before decisions and accountability after decision making); two aspects related to the relationship between the agent and his/her accountability forum (participating forums and non-participating forums); and two aspects related to assessment standards (known standards and unknown standards) on which the agent or party responsible for the assessment is based. Thus, it is clear that accountability can encourage better organizational performance.

Another factor that can improve the achievement of organizational performance is no exception in a school organization is the availability of adequate accounting information. One of the information generated from organizational activities is management accounting information. Management accounting information is generated from a series of interrelated procedures that we know as the system. Some management accounting information is financial and some is non-financial. The resulting information can be used by management to determine the right decisions related to the management of the organization. The right decision will certainly improve organizational performance from both a financial and non-financial perspective. (Suprantiningrum & Luke, 2021) (Suganda, 2021). Based on the research background, the objectives in this study are how to achieve accountability using the Calibrating Public Accountability (CPA) Model in private schools in Cimahi City, how is the quality of management accounting information systems in private schools in Cimahi City, and how is the impact of modifications. Calibrating Public Accountability (CPA) and the utilization of the quality of management accounting information systems in private schools in Cimahi City, either partially or simultaneously.

According to Halim & Kusufi (2014), accountability can be interpreted as an effort to give responsibility and provide implementation of the performance of an organization later (Halim & Kusufi, 2014) added that accountability is not only an act

of an individual but also an organization or a legal entity that provides information regarding its responsibilities in explaining performance. (p. 84)

While according to (Hanafie et al., 2019, p. 2) concluded that Accountability is a form of accountability that exists within a person or organization to provide results related to certain achievements and goals in accordance with procedures or all applicable activities. The concept of procedural accountability refers to the responsibility to follow the rules while still considering morality, ethics, and legal certainty.

The achievement of optimal accountability must be well designed so that it will be able to give birth to the practice of presenting quality reports, one of the models for developing accountability assessments is to use the CPA (Calibrating Public Accountability Model) model.(Shillemans, 2016). In this study, an analysis of model with consideration of aspects, namely two aspects of accountability time (accountability before decisions and accountability after decision making); two aspects relating to the relationship between the agency and its accountability forum (participating forums and non-participating forums); and two aspects related to the assessment standards (Known standards and unknown standards) which form the basis for the assessment of the agent or party responsible for it.

Final Thoughts of Management Accounting Experts in the book Siregar, Baldrice, Suripto (2013) states that management accounting is a process of identifying, measuring, analyzing, presenting, and explaining financial information so that internal users can more easily make the right decisions for the circumstances in an organization. Halim and Supomo, Mulyadi, and Charles T. Homgren support this claim.

Information systems that use inputs and various processes to produce outputs to achieve management goals are known as management accounting information systems (Don, Hansen R & Mowen, 2017). Top management and middle management more often use management accounting information. Financial reports and other comparative reports include the information used to carry out these two tasks. Both organized (regular) and unstructured (non-routine) ways of publishing these reports are used.

According to Don, Hansen R., and Mowen (2017), the management accounting system has three broad objectives. These goals are:

1. Supply data used to determine the price of goods, services, and other purposes sought by management.
2. Offers useful data for continuous improvement, planning, regulation, and evaluation.
3. Offers data to assist in decision making.

## **B. METHODS**

Based on the research objectives, it can be safely assumed that this is a descriptive quantitative study. Schools in Cimahi City and its surroundings in the West Bandung Regency area were used for this research. All 61 private schools in Kota

Cimahi were included in this analysis, including 22 SD, 29 SMP, and 10 SMA (Ministry of Education and Culture, 2022). In this investigation, we use a basic random sampling strategy within the framework of a probability sampling strategy. An online questionnaire was used to collect information. Partial Least Squares (PLS) technique was used as a data analysis tool in this study.

As for this research consists of the following variables:

1. Accountability with dimensions, Accountability time, Assessor forum, Evaluation Standard
2. Utilization of Quality Accounting Information Systems with Broadscope, Timeliness, Aggregation and Integration dimensions
3. Organizational Performance with dimensions of Financial Perspective, Customer Perspective, Internal Business Process Perspective, and Learning and Growth Perspective.

### **C. RESULTS AND DISCUSSION**

Questionnaires were distributed to 52 schools in Cimahi City. Based on these data, not all schools were willing to fill out the questionnaires distributed, so the number of respondents who were willing to fill out the questionnaires was only 52 schools. The results of the study on the variable factors namely Accountability, Utilization of the Quality of Accounting Information Systems and Organizational Performance which can be explained in Tables 1 to 3.

Based on table 1, it can be seen that the average achievement for the accountability variable is 80.5% in the very good category. with the highest indicator of 82.5% and the lowest average of 79%.

Based on Table 2, it can be seen that the average achievement for the management accounting information system utilization variable is 74% in the good category. The highest score is achieved by the timeliness indicator of 79% and the lowest score is achieved by the integration indicator of 70%.

Based on Table 3, it can be seen that the average achievement of organizational performance variables is 65% and is in good condition and almost close to unfavorable conditions. The highest respondents' responses to organizational performance variables based on the Balance Scorecard perspective are indicators of financial perspective and indicators of learning perspective, while the lowest achievement is in internal business perspective indicator.

### **Model analysis and hypothesis testing**

In this study, the model was examined using two assessment models: the outer model, also known as the measurement model, and the inner model, also known as the structural model.

#### **Outer model evaluation**

##### **a. Convergent Validity Test**

Based on the test results, it is known that the highest factor loading value is 0.939 (i.e indicator X2.1 in the SIAM Quality variable) while the lowest factor



loading value is 0.808 (i.e Y3 indicator in the Organizational Performance variable). Because all indicators have a factor loading value higher than 0.7, it is concluded that all indicators are valid. Thus, it can be concluded that all indicators can explain each of the existing variables and the variables can be said to be valid for analysis at the next stage, further evaluating convergent validity can also be seen using the Average Variance Extracted (AVE) method for each construct or latent variable. the variable has an Average Variance Extracted (AVE) value of more than 0.5. Therefore,

b. Discriminant Validity Test

Discriminant validity was calculated using the Fornell-Locker method and cross loading, where the results of the Fornell-Locker method were as follows: The AVE root value for the variable Accountability is 0.899 while the highest correlation value of the variable Accountability is 0.628 i.e. correlation Accountability with Performance\_Organization, AVE root value for variable Performance\_Organization is 0.830 while the highest correlation value of the variable Performance\_Organization is 0.628 i.e., correlation Performance\_Organization with Accountability, and the AVE root value for the variable SIAM quality is 0.868 while the highest correlation value of the variable SIAM quality is 0.604 i.e., correlation SIAM quality with Accountability. As for the cross loading method the results are as follows: variable Accountability, indicators X1.1-X1.3 have cross value *loading* which is greater for the variable than the value of cross *loading* on other variables so that it is concluded that the variable Accountability meet the requirements of discriminant validity, variable SIAM quality, indicators X2.1-X2.4 have cross value *loading* which is greater for the variable than the value of cross *loading* on other variables so that it is concluded that the variable SIAM quality meet the requirements of discriminant validity, and variable Performance\_Organization, indicators Y1-Y4 have cross value *loading* which is greater for the variable than the value of cross *loading* on other variables so that it is concluded that the variable Performance\_Organization meet the requirements of discriminant validity.

### Reliability Test

Each variable produces a Cronbach's alpha value greater than 0.6 and a composite reliability value greater than 0.7, passing the reliability test using Cronbach's alpha and composite reliability. Composite reliability and Chronbach's alpha values indicate that all dimensions are credible to be used in measuring variables.

### Inner Model Evaluation

evaluation of the inner model or structural model is the stage to evaluate the goodness of fit which includes R2 and hypothesis testing.

Based on Figure 1, the equation obtained is as follows:

Organizational Performance (Y) = 0.434\*Accountability (X1) + 0.321\*SIAM Quality (X2), Errorvar = 0.540, R<sup>2</sup> = 0.460

Based on these equations, it can be concluded:

1. R<sup>2</sup> value Organizational Performance (Y) is =0.460, it means Organizational Performance (Y) influenced by variable Accountability (X1) and SIAM Quality (X2) by 46.0% while the rest is influenced by other factors that are not examined, namely 0.540 or 54.0%.
2. Path coefficient Accountability (X1) is 0.434 with a positive direction, meaning that there is a unidirectional relationship. If Accountability (X1) increases by 1-unit then Organizational Performance (Y) will increase by 0.434.
3. Path coefficient SIAM Quality (X2) is 0.321 with a positive direction, meaning that there is a unidirectional relationship. If SIAM Quality (X2) increases by 1-unit then Organizational Performance (Y) will increase by 0.321.

## Q<sup>2</sup> predictive relevance

The Goodness of Fit Model for the Inner Model means the same when the regression is applied to the dependent latent variable R<sup>2</sup>. How well the observed values are generated by the model, as well as the predicted parameters, are measured by the predictive relevance of the structural model Q<sup>2</sup>.

$$Q^2 = 1 - (1 - R^2_1)(1 - R^2_2) \dots (1 - R^2_p)$$

With the help of the obtained numerical solution, we can conclude that the Q<sup>2</sup> value of the Organizational Performance variable (Y) is 0.460. If Q<sup>2</sup> is greater than zero, this means that the model has been rebuilt correctly and meets the predictive relevance threshold.

## Coefficient of Determination (R<sup>2</sup>)

The coefficient of determination (R<sup>2</sup>) measures how much influence external factors have on the dependent variable. The impact may take a value between 0 and 1, with 1 indicating perfect predictability. The R<sup>2</sup> value for the Organizational Performance variable (Y) is 0.460 (in the medium category), indicating that Accountability (X1) and SIAM Quality (X2) affect Y by 46.0% while the remaining 0.0% is influenced by other factors not examined, such as R<sup>2</sup> is embraced by various disciplines and researchers have to rely on the rule of thumb regarding acceptable R<sup>2</sup>. this.

## Bootstrapping Hypothesis Testing (Path Analysis)

To determine whether external factors have an impact on internal factors, the researcher uses hypothesis testing. Based on the test criteria, it is said that there is a significant effect of exogenous factors on endogenous variables if the T-statistical T-table value (1.96), or the P-Value value is significant alpha 5% or 0.05.

### **H1: Accountability (X1) affectOrganizational Performance (Y)**

In the test results listed in the table above, the path coefficient value of the variableAccountability (X1) to Organizational Performance (Y)is 0.434 in a positive direction. This means that there is a direct relationship between Accountability (X1) with Organizational Performance (Y), if Accountability (X1) increase then Organizational Performance (Y) will increase. The P-value is 0.003. Because the value < 0.5 means Accountability (X1) significant effect on Organizational Performance (Y) in a positive direction.

### **H1: Quality of Management Accounting Information System (SIAM) (X2) affectOrganizational Performance (Y)**

In the test results listed in the table above, the path coefficient value of the variable SIAM Quality (X2) to Organizational Performance (Y) is 0.321 in the positive direction. This means that there is a direct relationship between SIAM Quality (X2) with Organizational Performance (Y), if SIAM Quality (X2) increase then Organizational Performance (Y) will increase. Its P-value is 0.042. Because the value < 0.5 means SIAM Quality (X2) significant effect on Organizational Performance (Y) in a positive direction.

### **The Effect of Calibrating Public Accountability on Organizational Performance**

Based on the results of descriptive research, it can be seen that the achievement of test results using a frequency distribution shows that the average achievement for each indicator on the accountability variable, namely the accountability time indicator is 82.5% and is in very good achievement criteria. In the assessment forum indicators, the average result of 79.5% is in the good category. In the evaluation standard indicators obtained an average result of 79%. The average achievement for the accountability variable of 80.5% is in the very good category. Based on these achievements, the accountability time indicator has the highest score, this means that private schools in the city of Cimahi for the accountability variable, respondents pay more attention to this indicator than other indicators. The indicator that has the lowest score is the standard evaluation indicator. Based on these achievements, it can be analyzed that the accountability time indicator is an indicator that must be maintained to create good accountability, while the evaluation standard variable still must be improved as an indicator that is able to create accountability in schools in Cimahi city.

The accountability time indicator occupies the highest achievement, this shows that private schools in the city of Cimahi pay very good attention to regular reporting of activities that take place in schools. Periodic reporting on school activities will clearly improve and encourage the achievement of better organizational performance, because with regular reporting it will help decision makers in schools to immediately determine decisions or policies related to school management. Reporting regularly occupies the highest achievement can be caused because most of the private schools in the city of Cimahi are schools that receive school operational assistance, where the government as the institution providing the assistance has established rules regarding



reporting the use of the school aid funds on a regular basis. Decisions or policies that can be determined immediately will certainly increase public confidence in schools. Meanwhile, the evaluation standard indicator is the indicator that has the lowest achievement. This low achievement, of course, should be a concern in schools that procedures or policies regarding evaluation standards for school activities still have to be improved and improved because if the policies or procedures for assessing the results of activities that have been carried out by schools are not going well or the school has not Optimizing the determination of procedures for assessing school activities will certainly disrupt the running of school activities.

Empirical evidence shows that a properly calibrated public accountability system can significantly increase organizational productivity. The findings from this experiment support the idea that more accountability leads to a better school structure. This finding is in line with a different study (Alviani et al., 2020) which found increasing accountability improves the quality of public services. Research from other sources, such as (Ratna Sari, 2016), (Batubara & Risna, 2020), (Lestari & Mutoriogh, 2020), (Sihombing & Arsani, 2020), and (Pardede, 2019), corroborate the research findings. current study (Putra, 2018).

### **The Effect of Utilization of Management Accounting Information Systems on Organizational Performance**

Variable utilization of management accounting information systems. The recapitulation calculation shows that for broadscope indicators an average of 72% is in the good category. This condition indicates that private schools in Cimahi City have a wide range of information available, both information about internal schools and external school information is well available. This fairly broad scope of information provides benefits, especially for the management of private schools in Cimahi City in order to determine policies and decisions regarding school activities, especially activities in the future because they have considered all the necessary information. The greatest comprehensive availability of information is in the availability of information about the curriculum, where the curriculum is determined based on future needs as well as information on activities or study tour agendas. The lowest achievement of comprehensive information availability is the availability of information related to external information, especially information regarding the wishes and criteria of the community in choosing schools. This means that it is still necessary to make improvements and increase the availability of external information so that when making decisions becomes more precise. The timeliness indicator of 79% is in the good category. This condition shows that in private schools in Cimahi City, the availability of information is systematically available. The largest systematic availability of information is the availability of annual information which has been systematically presented periodically. This means that private schools pay high attention to the availability of information that is presented regularly, such as annual reports. This condition can be caused because annual information is needed to be able to provide an overview of the achievements that have been achieved in the previous

year and can be used as a reference for preparing plans for the following year. Cimahi the availability of available information as soon as possible must be improved. The delay in delivering this information can be caused by the availability of information suggestions that are not maximally adequate and the availability of human resource competencies in private schools in Cimahi City related to the use of information technology still needs to be improved. The condition of the aggregation indicator of 76% is in the good category. This condition shows that in private schools in Cimahi City, the availability of management accounting information collected from various sources of information is well available. The same information is available in two more sections, which is the highest achievement on the aggregation indicator. This shows that there is synchronization of information in one part with another. This synchronization of information clearly shows that the information collection process is carried out well, but this synchronization has not had the same impact on different parts. This condition can be caused because in certain parts of the school it is strongly influenced by other information while in other parts it is not, for example in the curriculum it is not affected by the number of students, but in the classroom setting, information about the number of students is very influential on decisions regarding class and teacher needs. . The integration indicator of 70% is in the good category. This condition shows that in private schools in Cimahi City, the merging of activities in private schools has been going well. The combination of activities that are going well shows that there is a fairly good commitment and good cooperation in each part of the school. The merging of activities into one main school activity is due to the fact that each division has clear and definite target activities. while information about the influence of decisions in one part on another has not shown the availability of good enough information. This could be due to the availability of facilities and infrastructure related to the provision of information in each section. The highest score was achieved by the timeliness indicator and the lowest score was achieved by the integration indicator.

The achievement of the variable score shows that private schools in Cimahi city pay higher attention to the timeliness indicator, meaning that to encourage the maximum utilization of management accounting information, schools can maintain the timeliness of schools in providing management accounting information, while for the integration indicator private schools can increase efforts to be able to provide more detailed information so that the utilization of management accounting information can be achieved optimally. Timeliness in providing information by private schools in the city of Cimahi is an important concern for schools because timely available information will accelerate the achievement of other activities.

The results of this study indicate that the use of management accounting information systems has a significant positive effect on school organizational performance. The results of this study are in line with and supported by studies conducted by (Suryani, 2013; Mulyana et al., 2017)Islamic & David, 2021)(M et al., 2021)(Nainggolan, 2015)(Suprانتiningrum & Luke, 2021)(Febrianti & Fitri, 2020).

## D. CONCLUSION

Based on the results of respondents' responses, on the accountability variable using the Calibrating Public Accountability measurement, accountability in private schools in Cimahi City is in very good condition achievement. The highest achievement was obtained by the indicator of time of accountability and the lowest indicator of the evaluation standard indicator.

Based on the results of respondents' responses, on the variable of utilization of accounting information systems, the utilization of management accounting information systems in private schools in Cimahi City is in good condition. The highest achievement is obtained by the timeliness indicator and the lowest indicator is the integration indicator.

Based on the results of the respondents' responses, the school organizational performance variable using the Balance Scorecard performance measurement can be seen that the achievement of performance in private schools in Cimahi City is in achieving good conditions, but almost close to unfavorable conditions. The highest achievement is obtained by indicators of financial perspective and learning perspective and the lowest indicator is internal business process indicators.

Accountability using the Calibrating Public Accountability measurement has a positive and significant effect on organizational performance in private schools in Cimahi City. Utilization of management accounting information systems has a positive and significant effect on organizational performance in private schools in Cimahi City. Accountability using the Calibrating Public Accountability measurement and the use of management accounting information systems together influence organizational performance in private schools in Cimahi City.

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