

Conceptual Reconstruction of Evaluation Guidelines for Government Performance Accountability: Notonagoro Semiotics

Nanda Widaninggar¹, Eko G Sukoharsono²,
Lilik Purwanti², Yeny W Prihatiningtias²

¹ Doctoral Program, Department of Accounting, Faculty of Economics and Business, Universitas Brawijaya, Malang 65300, Indonesia

² Department of Accounting, Faculty of Economics and Business, Universitas Brawijaya, Malang 65300, Indonesia

Abstract – The evaluation guideline for performance accountability (EGoPA) is a commonly used framework to assess the performance of public sector organizations. It is important to develop a comprehensive evaluation guideline that considers the legitimacy of these organizations and incorporates their distinct cultural and religious values. This study aims to reconstruct the EGoPA to internalize the actual state of Indonesia's philosophy by considering Notonagoro's hierarchical-pyramidal semiotics of Pancasila. This study utilized the critical paradigm to analyze and address structures or circumstances that impose oppression or present problematic practices within society. This study revealed components of EGoPA with Pancasila values as the basis of Indonesian philosophy that refers to Notonagoro's hierarchical-pyramidal semiotics. This guideline reflects every value in Pancasila, the entire line of Notonagoro's public management, and employs the fundamental state of philosophy in a proper guideline of EGoPA on the components as whole concepts.

In addition, the reconstruction developed a better and original accountability system in the Indonesian government.

Keywords – Accountability, evaluation components, notonagoro, hierarchical-pyramidal pancasila, government.

1. Introduction

Several studies have examined the role of accountability structures in society and the environment [1], [2], [3], [4], [5]. These studies highlight the importance of focusing on social accountability elements rather than solely on profit. While accountancy cannot solve all problems, it can encourage the fulfillment of the public's interest to create positive outcomes. To achieve this, previous studies suggest that the social sciences should play a more significant role in shaping accountability structures [7], [9], [10]. By incorporating social accountability elements, public organizations can ensure that their actions align with the values and goals of society as a whole.

Accounting is often viewed as a language that communicates information about economic events and transactions [11]. However, traditional accounting practices often fail to capture economic activity's social and cultural dimensions, leading to a narrow and incomplete understanding of the economic landscape. This gap in accounting practice has been addressed by recent studies, such as the work of Widaninggar [12], who has philosophically deconstructed the management of public sector organizations to highlight the importance of incorporating local wisdom values into remote accountability mechanisms. Meanwhile, Gallhofer *et al.* [13] argued that accounting could promote social justice and human rights, offering a critical perspective that reflects real-world events and relevant illustrations.

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Corresponding author: Nanda Widaninggar,
Doctoral Program, Department of Accounting, Faculty
of Economics and Business, Universitas Brawijaya,
Malang 65300, Indonesia


Email: nanwiedha@gmail.com, nanwiedha@student.ub.ac.id

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These contributions demonstrate the potential of accounting for promoting more inclusive and socially responsible economic practices.

2. Theoretical Basis

Pancasila has evolved into the cornerstone of Indonesia's constitutional philosophy and legal system. It independently upholds human dignity and focuses on fundamental equity and social justice, bridging individualism and collectivism. It should serve as the guiding ideology for the nation, facilitating the integration of diverse perspectives across religious, educational, cultural, political, social, and economic domains. As the fundamental philosophy of the state, this ideology is delineated into material and formal categories. Materially, it embodies the national ethos, guiding life's aspirations and perspectives. Formally, it functions as the bedrock of Indonesian law and consensus within the state. Moreover, Pancasila maintains equilibrium in addressing societal dimensions [14]. This philosophy embodies a unity and balance that are fundamental to Indonesia's foundation. As a cornerstone of the national ethos, unity is indispensable for national cohesion.

This central tenet, integral to Indonesian constitutional philosophy and law, embodies core societal values such as social justice, human dignity, and a harmonious blend of individualism and collectivism. It fosters cultural assimilation and reconciles diverse perspectives across religious, educational, cultural, political, social, and economic domains, promoting national unity. Pancasila's dual categories, material and formal, complement each other: the former guides life's aspirations and perspectives, while the latter serves as the foundational philosophy of the state and a legal basis for Indonesian law. Upholding unity facilitated by this ideology is crucial, forming the bedrock of Indonesia as both a nation and a state.

The performance accountability measurement system in Indonesia was developed through Regulation No. 12 of 2015, established by the Minister of Empowerment of the State Apparatus and Bureaucratic Reforms (PAN-RB). This regulation outlines the guidelines for evaluating the implementation of performance accountability within government agencies [12]. This regulation has been modified by the Minister of PAN-RB No. 88 of 2021 concerning the guidelines for evaluating the implementation of the performance accountability system for government agencies. This regulation consists of planning performance by 30% (precisely as previous), performance measurement by 30% (previously 25%), performance reporting by 15% (same as previous), internal evaluation by 25%

(previously 10%), and achievement of organizational performance goals by 0% (previously 20%). Moreover, regulation Number 88 of 2021 refers to the pen matrix. The assessment has not universally shown elements of local wisdom and religions. It is discovered that accounting only justifies local government organizations and has played no ideological function in assisting customer-centered NPM. This is essential because citizens must be served in the most efficient and accountable manner possible. Changes in the rules are expected to provide convenience to stakeholders and improve public services. However, significant changes only occur in content or practices, not organizational core values.

Neely *et al.* [15] have argued that successful organizations, whether for-profit or non-profit, should prioritize engaging with the needs and expectations of all stakeholders. This approach involves providing them with a value that aligns with their demands and requirements. To facilitate this, Neely *et al.* [15] proposed a performance prism framework to help organizations better understand and manage their relationships with multiple stakeholders. This framework considers the complex nature of stakeholder interactions within an organization's operating environment and sustainability goals. By implementing this framework, organizations can design, build, operate, and update their performance measurement systems to create specific conditions appropriate to their unique context and personality. This suggests that to create an effective performance measurement system, it is crucial to consider the local intelligence and characteristics of the organization to create a tailored approach that meets its specific needs. Therefore, the performance prism framework provides a valuable tool for organizations to align their performance measurement practices with stakeholder engagement and sustainability goals.

Widaninggar *et al.* [16] stated that performance-based management is a component of New Public Management (NPM) reform, encouraging public sector organizations to enhance their efficient performance continuously. The government's effective "reinvention" process introduces more precise measurable performance standards to enhance the efficiency and effectiveness of government agencies [17], [18]. These initiatives were then designed to minimize spending [19], [20], [21], increase management responsibility [22], [23], and enhance the government's capacity for resource allocation and administrative decision-making [24]. Nevertheless, performance is a vague concept with diverse meanings to different people; performance is defined by contexts and organizations [25].

In public sector accounting, performance measurement is critical for achieving programmatic outcomes and ensuring accountability. While public sector organizations have various goals and objectives [26], it is essential to note that accountability is a central theme. In this regard, the government agency accountability system and agency accountability report are significant components of the NPM framework. This framework, which emerged in the late 1990s, emphasizes the importance of measuring performance to improve efficiency and effectiveness in government agencies. The NPM approach has been reinforced by Presidential Instruction No. 7 of 1999, which mandates the establishment of performance measurement systems and reinforces the need for accountability in government agencies. By implementing effective performance measurement systems, public sector organizations can better track progress toward their goals, evaluate the effectiveness of their programs, and ultimately enhance their performance.

After using accountability as a measure for more than two decades, good governance has been implemented in the public sector. Accountability frequently legitimates local government institutions. Chiapello [27] discovered that accounting is an instrument, project/object. Ferry *et al.* [9] investigated Nigeria and revealed that colonial accounting had changed the forceful accounting design and occurred in organizations that provide budgetary guarantees and public services consistent with emancipatory designs. Accountability of international public sector accounting standards in Nigeria is also seen as technological neoliberalism [28]. Alternatively, Li and Soobaroyen [10] have revealed the selective use of accounting practices as a control for outside reasons and economic functions; this use is called international politics with the concept of neo-Gramscian hegemony. This concept can be explained by the legitimacy theory and is related to the implicit definition of the social agreement between public organizations and their communities to achieve the goal of being congruent with the broader community [12], [16].

EGoPA assessment is built upon the Ministerial Regulation of PAN-RB No. 88 of 2021. This regulation consists of planning performance, performance measurement, performance reporting, internal evaluation, and achievement of organizational performance goals.

The composition of performance measurement has changed from 25% to 30%. Meanwhile, the internal evaluation has increased drastically from 10% to 25%. In addition, the organizational performance goal achievement has earned 0% from 20% in the previous evaluation. These findings conclude that this regulation enables the government to strengthen the role of the internal evaluator, namely the Inspectorate of the Government Internal Supervisory Apparatus, following the Government Regulation No. 18 of 2016, which has been changed to the Government Regulation No. 77 of 2019. In addition, changes are to fill in the EGoPA quickly; thus, EGoPA becomes more efficient. In the new guidelines, the assessment tends to be quantitative, not qualitative. Moreover, the integration between the evaluation results report and the evaluation worksheet is better due to its simplification.

This research was conducted using a framework that builds the accountability of the government of Indonesia. Additionally, this research has compiled a pyramidal manner. The essential part is the legal basis that initially underlies mandatory disclosure of accountability for all central and regional government agencies associated with enacting and developing the performance accountability system for government organizations, namely Presidential Instruction No. 7/1999. The financial reporting and performance of government organizations later strengthened this instruction. The performance accountability system for government agencies is a systematic series of diverse activities, tools, and procedures formulated to identify and measure, collect, classify, summarize, and report government agency accountability and performance. The following section is about the performance accountability of government organizations by implementing the performance accountability system. The top part is this framework's focus and important parameters and complements the evaluation of government agencies' performance accountability. This section is a guideline and standard for Central and Regional Agencies to manage their performance accountability. In this section, the reconstruction will be carried out to obtain better guidelines and standards by internalizing the basic philosophy of Indonesia, namely Pancasila. The pyramid framework of the Indonesian government's accountability is presented in Figure 1.

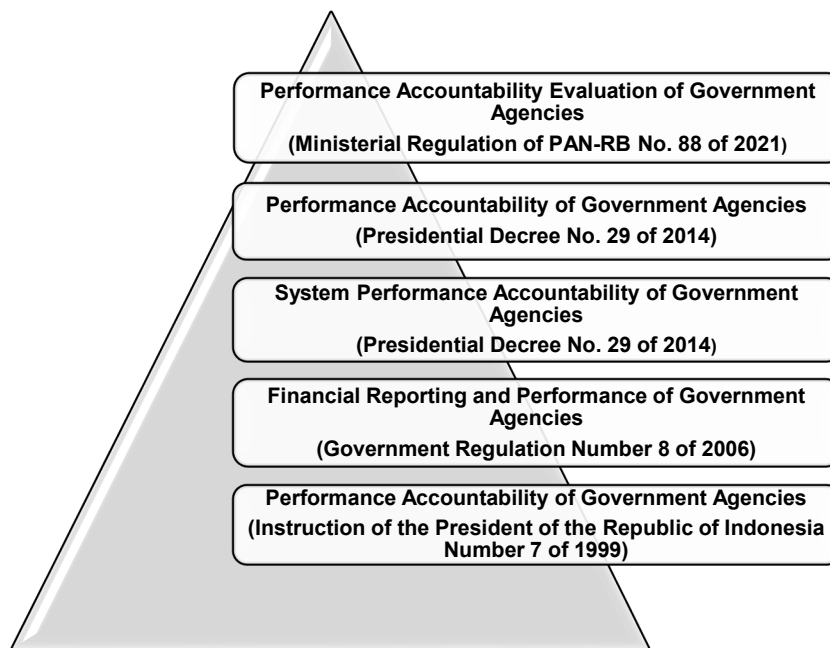


Figure 1. Pyramid framework of accountability of the Indonesian government

EGoPA is a widely used framework for evaluating the performance accountability of public sector organizations. The framework comprises several sub-components, such as effectiveness, efficiency, and economy, which have been extensively studied and documented in previous research. However, the current study takes a different approach by reconstructing the components in a way that highlights the importance of local religious wisdom in managing accountability. The study aims to find the best composition of EGoPA that ensures the legitimacy of public sector organizations and acknowledges and integrates the unique cultural and religious values inherent in their operations. This research seeks to contribute to the ongoing efforts of enhancing accountability and transparency in the public sector while respecting the diverse cultural and religious backgrounds of different communities. Ultimately, the results of this study will help develop more inclusive and effective evaluation guidelines that reflect the values and needs of all stakeholders involved in public sector accountability.

This study employed the critical paradigm to criticize and find solutions to structures or conditions that oppress or create dilemmatic praxis for society [29], [30], [31], [32], [33]. This study raised the theme of performance accountability evaluation that enables this research to achieve the research objectives rationally. Meanwhile, to reconstruct the EGoPA, this study employed Notonagoro's hierarchical-pyramidal semiotics of Pancasila. Incorporating Pancasila's hierarchical-pyramidal semiotics in analyzing performance measurement components underscores the importance of indigenous wisdom and universal religious values in

accounting. By synchronizing Notonagoro's perspectives with the context of EGoPA and the researchers' own opinions, the study presents a novel approach to understanding the reality of EGoPA. The reconstructed reality of performance measurement components based on local wisdom and universal religions highlights the need for a broader perspective in financial reporting. This includes recognizing an organization's cultural and religious context and incorporating this knowledge into the narrative and visual communication of financial information. As accounting professionals navigate the complexities of today's business environment, understanding diverse cultural perspectives and the role of narrative and visual communication in financial reporting will become increasingly essential.

This study analyzed the data through several stages. The first step was investigating Notonagoro's theory and ideas within Pancasila's hierarchical-pyramidal semiotics. At this point, the researchers presented Notonagoro's perspectives on God's existence in science and reality, ideal reality and science, and the role of humans. Afterward, the researchers synchronized Notonagoro's thoughts with the context of the EGoPA and connected the thoughts with the researchers' opinions about reality, science, and the role of humans. Therefore, this study aims to reconstruct the reality of EGoPA on components in the performance measurement. These components were based on local wisdom and universal religions, which were the fundamental philosophical values of Pancasila. This reconstruction is described in Figure 2.

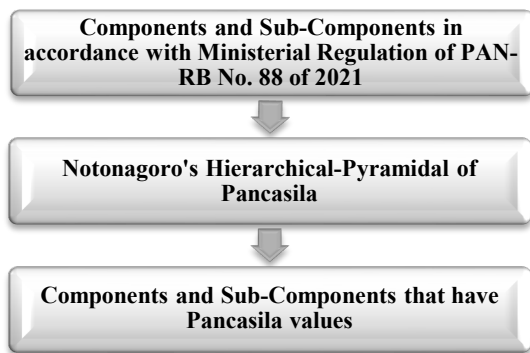


Figure 2. The framework of reconstruction components and sub-components

3. Results

Theories relevant to Pancasila's unity are described using its compound-single form arranged in a pyramidal structure. The Pancasila precepts are mutually consistent. Notonagoro (1905-1981), an Indonesian thinker, presented the three theories. The base of a tiered pyramid is God Almighty, while the top is social justice. These agree with the creation of the fifth precept, specifically “realizing social justice for all Indonesian people.” This precept is the goal of the other four precepts. It can be said that the hierarchical form of the Pancasila-pyramid structure is a multilevel unit because each precept underlies the following precepts, and each precept is a specialty of the following precepts. Figure 2 illustrates the construction of hierarchical-pyramidal semiotics of Pancasila.

Calam [34] stated that as Indonesia's national ideology, Pancasila has roles and consequences for all aspects of national development. This statement denotes that Pancasila values should be implemented in real life. Notonagoro's thinking considers that Pancasila contains positive, objective, and subjective legal norms that could not be modified formally. In other terms, Pancasila is absolute since it was enshrined in the 1945 Constitution [35]. Similarly, the material of Pancasila is unchangeable because it is absolute. These ideas are motivated by thoughts that citizens' life, culture (including philosophy), morality, and religion have positive law that is unchangeable and derived from core elements of Pancasila. Notonagoro believed that Pancasila is the philosophical base of Indonesia, characterized by culture and religions.

Furthermore, Notonagoro confirmed that the contents of Pancasila, which serve as the state's philosophical base, are not influenced by any differences, such as religions, ethnicities, nationalities, or groups. Pancasila could not be driven by all alterations in circumstances, events, regions (inside and outside Indonesia), time, population compositions, patterns, human connections, nations, and states.

Notonagoro believed that Pancasila emphasizes religiosity and represents a pious character [35]. A virtuous character manifests a mono-pluralist personality, emphasizing behavior and action and expressing balanced, harmonious, and dynamic states. Consequently, Notonagoro's teaching about “virtuous men” or the concept of “moral men” is believed by philosophers and his colleagues [36]. Moreover, his teaching becomes an alternative to face fundamental problems in various fields of life, such as education, coaching in national character, and national preservation from threats, reformation, and information technology development.

The EGoPA consists of several components: performance planning, performance measurement, performance reporting, and internal performance accountability evaluation. This research focuses on the EGoPA in general. The results of reconstructing the components are presented in Figure 3.

This study highlights the importance of incorporating ethical and cultural values in implementing performance accountability systems. Integrating Notonagoro's philosophy with the Pancasila semiotics provides a framework for incorporating traditional values and beliefs in the evaluation process, resulting in a more comprehensive understanding of the government's performance. Furthermore, the EGoPA provides a platform for evaluating the government's performance and enables the government to align its political programs with the core values of Indonesia. This can lead to a more harmonious relationship between the government and its citizens, resulting in a more equitable and just society. Additionally, the study emphasizes the role of citizens in ensuring effective governance by regulating government administration. By embracing noble ideals, citizens can contribute to creating social justice and enhancing the humanity degree of Indonesia. In conclusion, the findings of this study suggest that incorporating ethical and cultural values in performance accountability systems can lead to a more comprehensive and practical evaluation of the government's performance, resulting in a more equitable and just society.

In the context of public sector organizations in Indonesia, the EGoPA has been an essential component in ensuring the delivery of public services and improving governance practices. The successful reconstruction of the EGoPA will provide a strong foundation for developing performance planning documents aligned with the principles of Pancasila. The concept of Pancasila, which refers to the five principles of Indonesian state philosophy, has been integrated into the management aspects of public sector organizations to promote transparency, equity, accountability, and other ethical values [37].

This integration has played a critical role in shaping the accounting practices of Indonesian accountants and has helped them break free from imperialistic practices [38], [39]. With a strong emphasis on the values of Pancasila, Indonesian accountants are now better equipped to navigate complex ethical issues and uphold the highest

standards of professionalism in their work. The use of Pancasila in accounting practices has been widely recognized as an effective means to promote good governance, transparency, and accountability, which are crucial elements in promoting sustainable economic growth and development in Indonesia.

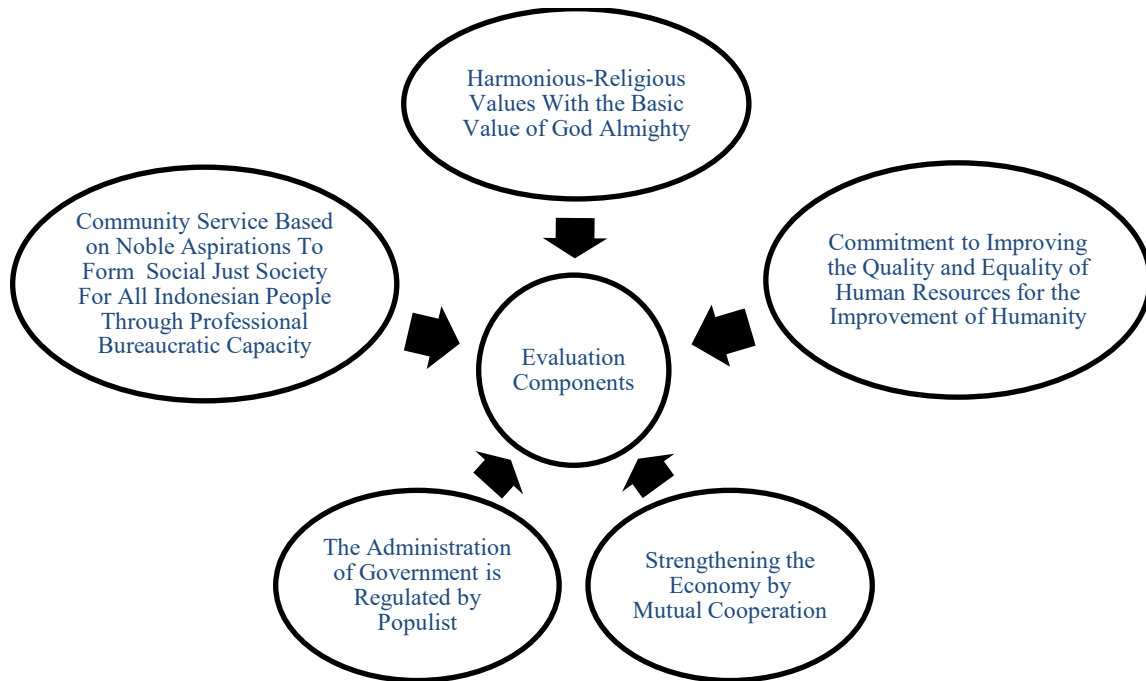


Figure 3. Reconstruction of the evaluation guideline of performance accountability using Notonagoro semiotics

Implementing EGoPA and incorporating Pancasila values into accounting practices have paved the way for developing a more integrated and comprehensive system of public sector accounting in Indonesia. The next step towards achieving effective public sector governance is to promote adopting international accounting standards such as the International Public Sector Accounting Standards (IPSAS). IPSAS provides a comprehensive framework for financial reporting in the public sector and ensures consistency in reporting practices across different countries. Adopting IPSAS will facilitate greater transparency and accountability in the financial reporting of public sector organizations in Indonesia and enhance their credibility in the eyes of domestic and international stakeholders. The Indonesian government must prioritize implementing IPSAS to further improve the quality of public sector accounting and governance practices in the country.

The evaluation components contain Pancasila values to assess public accountability using EGoPA and form a more humanist, emancipatory, transcendental, and teleological assessment, which refers to Islamic accounting theory [40], [41], [42], [43].

Therefore, the EGoPA assessment not only legitimates public sector organizations but also appreciates and needs the existence of religion and local wisdom to control accountability in public sector agencies. The reality of accounting practice and performance measurement often lead to a value-free space dimension and applies the nation's values, such as religions, Pancasila, and the 1945 Constitution of the Republic of Indonesia. Pancasila is the basis of the state's philosophy and the personal identity of Indonesian. Pancasila must always be practiced, maintained, referred to, and applied as a paradigm and view of life because it is not just rhetoric but the nation's integral character. Religion and local wisdom values are essential to realizing the goals of founding the state of Indonesia. These goals are to protect Indonesia and the archipelago, to promote the general welfare, to improve the life of a nation, and to be involved in realizing world order based on freedom, eternal peace, and social justice [44], [45].

Incorporating Pancasila values and Islamic accounting theory into the EGoPA assessment framework can significantly impact public sector organizations' accountability and performance.

By recognizing the role of religion and local wisdom in promoting accountability, the EGoPA assessment can provide a more holistic evaluation of public sector organizations' performance. Integrating Pancasila values and Islamic accounting theory can also enhance the legitimacy of the public sector and align its goals with society's goals. Furthermore, it can help public sector organizations to create a more value-driven culture and promote ethical behavior. Therefore, public sector organizations must incorporate these values into their accounting and performance evaluation practices to align with the nation's values and promote sustainable development.

4. Discussion

The exploration of the reality of accounting practice and performance measurement frequently leads to a value-free space dimension and is far from practices that follow the values of Indonesia; the values are religions, Pancasila, and the 1945 Constitution of the Republic of Indonesia [12]. Pancasila is the fundamental state philosophy and defining characteristic of Indonesia. It must always be practiced, maintained, referred to, and applied as a paradigm and view of life. Bakry [14] stated that Pancasila had met the scientific discussion requirements, such as the objective, methodical, systematic, and universal requirements, as well as fulfills descriptive, normative, essential, and causal scientific knowledge.

In character education, Pancasila is the primary strength of the nation's character and separates religions from local wisdom values, such as *Tri Hita Karana*, Madura brotherhood culture, Madura's work ethic, and self-esteem culture, *mikul dhuwur* and *mendem jero*; these values are, in many cases, not materialized [12], [46], [47], [48], [8]. In addition, accounting education is closely related to ethics, while Pancasila is rhetoric. Kamayanti [6] found that in Indonesia, accounting education has become very objective and aims to educate prospective accountants as "blue-collar workers" who receive pressure from corporate hegemony and degrading spiritual values.

The hierarchical-pyramidal semiotics of Pancasila represents an essential cultural value in Indonesia, where the concept of social justice is deeply ingrained in society. This local wisdom is based on a universal religious belief in God Almighty and has become an essential component of Indonesian culture and identity. Widaninggar [12] suggests that this concept can be leveraged to develop a unique approach to public management in Indonesia. To achieve this goal, it is essential to deconstruct the Pancasila hierarchy and synchronize it with

Notonagoro's public management framework. This can be accomplished by engaging with experts in various process stages. By doing so, it is possible to create a novel nomenclature for Notonagoro's public management, which is aligned with Indonesia's cultural and social values.

The proposed approach has significant implications for public sector organizations in Indonesia, as it enables them to operate in a manner that is culturally appropriate and aligned with the needs of Indonesian society. By incorporating Pancasila's hierarchical-pyramidal semiotics into their management framework, organizations can build stronger relationships with their stakeholders, increase their social impact, and promote greater social justice in the country. In conclusion, Widaninggar [12] proposed to deconstruct Pancasila's hierarchical-pyramidal semiotics and synchronize it with Notonagoro's public management framework, which can potentially transform public sector organizations in Indonesia.

In addition to internalizing Pancasila values, public sector organizations must implement good governance systems to ensure effective and efficient operations. As Kusnadi *et al.* [38] and Ludigdo [39] have highlighted, Pancasila significantly promotes ethical practices in Indonesia's political landscape and frees accountants from imperialist influences. This emphasizes the importance of incorporating Pancasila values into the public sector accounting practices to ensure transparency and accountability. However, it is essential to note that the assessment of public accountability should not be limited to a technical evaluation but also include a more humanist, emancipatory, transcendental, and teleological assessment, which refers to Islamic accounting theory [40], [41], [42], [43]. Such an approach could ensure that public sector accounting practices align with accountability, fairness, and justice values. By implementing this approach, the public sector can build trust with stakeholders, ensuring that the public's interests are protected.

5. Conclusion

This study aims to reconstruct the evaluation guideline of performance accountability using Notonagoro's hierarchical-pyramidal semiotics of Pancasila. This study revealed that the evaluation guideline of performance accountability reflects every precept in Pancasila using the essential philosophy of the state and integrating Pancasila values: Belief in One Supreme God, Civilized Humanity, Indonesian Unity, Democracy Led by Wisdom of Wisdom in Representative Deliberations, and Social Justice for all Indonesians.

The results of this research are applicable as a guide for the evaluation guideline of performance accountability system administrators to prepare the evaluation guideline of performance accountability reports. Moreover, the results of this research could serve as a guide for evaluators to assess the adequacy and quality of the evaluation guideline of performance accountability reports for each government organization.

The reconstruction has resulted in the following statements: (1) Harmonious-religious values with the basic value of the one godhead; (2) Commitment to improve the quality and equality of human resources for the improvement of humanity; (3) Strengthening the economy by mutual cooperation; (4) The administration of government is regulated by populist; and (5) Community services based on noble aspirations to form a social just society for all Indonesian people through professional bureaucratic capacity.

This research involved limited informants, who were evaluators and were not authors of the evaluation guidelines or policymakers at the central level. While the study provides valuable insights into the current state of performance evaluation in accounting, further research is needed to investigate all components in the evaluation guidelines. Specifically, future studies should examine performance planning, measurement, reporting, and internal evaluation. It is important to note that the evaluation guidelines can be further refined by incorporating Pancasila values, which promote universal religious elements of indigenous wisdom as the philosophical basis of Indonesian national life. To ensure the accuracy and objectivity of the assessment process, it is recommended that the evaluation guideline of performance accountability report evaluators carry out the evaluation. Such a comprehensive investigation would offer a complete understanding of the current practices and limitations of performance evaluation in accounting and guide policymakers and practitioners in the field.

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