



THE INFLUENCE OF THE IMPLEMENTATION OF ACCOUNTABILITY VALUES ON THE PERFORMANCE OF LATSAR CPNS ALUMNI LEVEL III 2019 IN BANTEN PROVINCE

Kurniasih

Associate Expert Lecturer

Banten Province Regional Human Resources Development Agency,

Email: niabongbang02@gmail.com

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Abstract:

The purpose of this study was to determine the effect of the application of the value of accountability on the performance of CPNS level III alumni of Banten Province 2019. The method used in this study was the mix method. Respondents of this study were 235 participants of Latsar CPNS Banten Province in 2019, the sample taken was 150 people with proportional random area sampling technique. From the research findings, it can be concluded that the value of accountability has a positive effect on performance, meaning that a high value of accountability will improve the performance of Latsar alumni in Banten Province. This can be proven by the results of the calculation of the research data obtained by the calculated value (13,107) and the table (1.98), thus it can be interpreted that there is a significant effect of variable X on variable Y. Testing using simple linear regression results in the equation model $Y = 13,353 + 0.443 \cdot X$. It can be concluded that every addition of one accountability unit will increase the performance value by 13,796. Thus accountability has a positive and significant effect on the performance of CPNS Latsar alumni in Banten Province. This is indicated by the value of the simple linear regression coefficient which shows a positive value. In other words, the accountability variable is able to predict the value of the performance variable, which is 53.7%, while the remaining 46.3% can be explained or predicted by other factors, besides accountability. In addition to statistical findings, the following findings can be conveyed qualitatively: From the aspect of leadership, Latsar alumni have shown their exemplary roles to their peers. From the aspect of trust, Latsar alumni have a high level of trust and have the ability to adapt well to the environment. From the aspect of clarity, Latsar alumni always set goals first before carrying out the work that is their responsibility. From the aspect of balance, Latsar alumni provide equally good service to all users. In terms of integrity, Latsar alumni have high integrity. From the aspect of justice, Latsar alumni do not differentiate between services. From the aspect of transparency, quickly follow the principles of openness and transparency. From the aspect of consistency, Latsar alumni have consistency in their long duration of work. From the aspect of responsibility, Latsar alumni have high responsibility for the work they are entrusted with and have a very good attitude. From all aspects that were asked of the informants, it can be concluded that the application of the basic values of accountability to CPNS class III alumni of Banten Province in 2019 has been carried out well. Thus all aspects of the value of accountability must be considered by superiors (coaches) because they can have a positive effect on the performance of ASN Latsar class III alumni in 2019 in Banten Province.

Keywords: Accountability Value; Performance; Latsar Alumni.

INTRODUCTION

The goals of the Indonesian nation are written in the preamble to the 1945 Constitution in the fourth paragraph, namely; "To protect the entire Indonesian nation and the entire homeland of Indonesia and to promote public welfare, which educates the nation's life, and participates in carrying out world order based on independence, eternal peace, and social justice, the independence of Indonesia is formulated in a Constitution of the State of Indonesia, which is formed in a structure of the Republic of Indonesia which is sovereign by the people based on;

God Almighty, just and civilized humanity, Indonesian Unity, and democracy led by wisdom in representative deliberation, and by realizing social justice for all Indonesian people."

In carrying out the mission towards the noble ideals mentioned above, human resources (HR) are needed who are able to carry out the noble mandate according to their respective roles, duties and functions. Civil servants who are currently part of the State Civil Apparatus (ASN) are a strategic community whose participation is demanded more than the general public. Therefore, the state also focuses on its empowerment through the implementation of the issuance of Law Number 5 of 2014 concerning State Civil Apparatus.

To fulfill this noble mission, the Government appoints Civil Servant Candidates to reduce the existing performance gap which is often a problem in the Indonesian bureaucratic system. Employee performance issues have always been a hot topic of discussion among bureaucrats and even the public. Employee performance is related to the completion of tasks assigned by the organization to employees. Not infrequently, the problem occurs because the work is not carried out with full responsibility in accordance with the main tasks and functions of each.

Being an employee, in this case a Civil Servant, the majority is the need for jobs that are increasingly difficult to obtain nowadays. However, it is undeniable that not a few choose to work as civil servants because of their calling. The choice of this type of work requires good individual intrinsic values which will later align with the values in the organization.

After passing the moratorium period, in 2019 the recruitment of prospective civil servants was carried out with the aim of filling vacant positions in the context of better public services. This must be done by an ASN in order to be able to contribute to the development of the nation in the future. The ideal attitude of an ASN is an attitude that has accountability, high nationalism, has government ethics, is committed to the quality of public services, and has an anti-corruption spirit.

Being a civil servant in this reform era is required to have accountability, a national spirit (nationalism), good governance ethics, have a commitment to quality public services, and have an anti-corruption spirit. To form and instill the basic values of civil servants, a comprehensive method is needed to be actualized in their daily lives in their organizational environment.

One of the means for inculcating these values is packaged in the form of basic training for prospective civil servants (Latsar CPNS). CPNS Basic Training aims to develop CPNS competencies that are carried out in an integrated manner. Competence is measured based on the ability to demonstrate state defense behavior; actualize the basic values of civil servants in carrying out their duties; actualize the position and role of civil servants within the framework of the Unitary State of the Republic of Indonesia; and demonstrate mastery of the required Technical Competencies in accordance with the field of duty. (LANRI, 2021)

From the basic values that must be possessed by a Prospective Civil Servant, the value of accountability ranks first in what is learned to be implemented. This is because the value of accountability underlies all the values that must be owned by a CPNS. According to Roberts & Scapens (1985) in Agustiawan, et al (2018:57) defines accountability as the cause of a relationship with one of the parties to explain and account for their actions. So, according to him, accountability relates to responsibility for what has been done to the party who gave the mandate to him.

Meanwhile, according to Gray & Jenkins (1993) in Agustiawan, et al (2018: 57) states that accountability is the obligation to provide explanations and responsibilities for their activities to those who give them the responsibility. However, according to Patton (1992) accountability is actually a concept whose meaning and implications have not been found precisely. The opinions of these two experts show the closeness of meaning to the previous definition, namely the existence of a report on what has been done by the perpetrator to the party who gave him responsibility.

In contrast to the previous opinion, Sinclair (1995) in Agustiawan, et al (2018:57) reveals that accountability is a very valuable concept, which is coveted, but difficult to understand. Sinclair describes accountability like a chameleon, because the concept of accountability is fickle. Meanwhile, the State Administration Agency (LAN 2004) defines accountability as the obligation to provide accountability and explain the performance and actions of a person/legal entity/leader of an organization to those who have the right or authority to ask for accountability. Good accountability is accountability that can show an increase in the performance of government agencies and positive changes in employee behavior Proper (2003).

Accountability refers to the attitude of responsibility that a person has so that if he has the value of accountability, his actions will be accompanied by a sense of responsibility. An employee who has accountability will make a performance plan in carrying out his duties. The plan is realized in the form of employee work targets (SKP), carried out with full responsibility which can be seen from the realization of its performance and a performance report is made in the form of a performance accountability report (LAKIP).

For a newly appointed CPNS, the world of bureaucracy is a common world for them so that in carrying out their daily tasks they will see a model that can be imitated. If the model is good then the results will be good and vice versa if the model is not good then the results will be less good. The hope of improving the quality of CPNS to become qualified civil servants lies in the CPNS Basic Training which is a vehicle for forming the attitude of a CPNS who is truly qualified in terms of mental attitudes and actions which will later become a superior civil servant.

After placement in the workplace, a CPNS immediately works according to the position he is applying for. However, what work should be done in general they are still lay and still need guidance from seniors.

The appointment of new CPNS has a positive impact on employee performance. So the appointment of new CPNS who are still millennials has a big role in improving performance. It is hoped that in the future this performance problem will not become a serious problem in the government bureaucracy, especially in the Banten Provincial Government.

The quality of the newly appointed CPNS Human Resources (HR) has certain qualities so that they can take a positive role in improving the quality of apparatus performance in Banten Province. Of course, the appointment of this new CPNS provides fresh air in the government bureaucracy. This quality is shown by the new CPNS in completing tasks that are always on time and with the right quality. There is an alignment between the employee's work targets that are prepared with the realization of the work being done. From the side of the employee performance report it has been done well, it is also followed up by the submission of an accountability report which is also on time, on the right amount and on target.

Based on the results of the pre-research survey, data were obtained that the appointment of new CPNS had a positive impact, newly appointed CPNS before receiving training had poor performance, CPNS were quite responsible in carrying out their duties, SKP prepared by CPNS was in line with the realization of their performance, in conveying New CPNS job reports are sometimes timely, on target and in number. (Initial survey of new CPNS performance). Therefore, based on the data from this survey, it shows the importance of efforts to improve it.

In Law no. 5 of 2014 concerning State Civil Apparatus mandates Government Agencies to provide integrated Education and Training for Civil Servant Candidates (CPNS) for one (one) year probationary period.

Banten Human Resources Development Agency (PSDMD) in accordance with Regional Regulation Number 8 of 2016 concerning the Establishment and Organizational Structure of the Banten Province Regional Apparatus, and Governor Regulation Number 83 of 2016 concerning Positions, Main Duties, Functions, which have functions, namely: (1) formulating, reviewing and establishing technical training policies; (2) formulating and stipulating work programs and development plans in the field of education and training (training); (3) organizing education and training covering planning, implementation and development of the education system; (4) coordination and facilitation of education and training management (education and training) for Regency/Municipal Governments within Banten Province; (5) formulating and determining the strategic plan (renstra) of BPSDMD; (6) implementation of the administration of the Education and Training Agency.

Through the regulation above, BPSDMD carries out the mandate of Law Number 5 of 2014 by referring also to the Regulation of the State Administration of the Republic of Indonesia Number 12 of 2018 concerning Basic Training of Civil Servant Candidates Article 4 (1) every Government Agency is required to provide Basic Training to CPNS during the pre-service period. It aims to form the figure of Civil Servants, namely as follows:

- 1) Attitude and spirit of service oriented to the interests of the community, nation, state and homeland.
- 2) Technical, managerial, and/or leadership competence.
- 3) Efficiency, effectiveness and quality of the implementation of tasks carried out in the spirit of cooperation and responsibility in accordance with the work environment and organization.

The success of the implementation of a training is not determined by how it is implemented, but more emphasis is placed on the sustainability of the training. This means that education and training will be very useful if the results of the training process can be implemented in the daily work of the civil servant.

A training cannot be considered successful only when it is completed, or when the training report is well reported. If the education and training organizers only think until here, then in fact there is a cycle of education and training that is 'violated', from planning, implementation to evaluation. This is because education and training are a learning process in organizations that lead to changes in employee attitudes and behavior in meeting job qualification expectations and organizational development demands both internally and externally. Education and training is still seen as an instrument for strategic employee competency development.

The implementation of effective training has great potential to improve employee competence so that they are able to make a real contribution in improving organizational performance.

In the implementation of education and training activities, a large amount of money is needed. Therefore, the results and benefits of education and training must be proportional to the costs incurred. One of the efforts that must be made by practitioners and policy makers regarding education and training is to conduct a post-training evaluation.

In 2019 BPSDMD Banten has trained 243 participants of Basic Training for CPNS class III Banten Province spread across batches 11, 12, 13, 14, and 16. Participants in batch 11 consist of 40 participants with details of participants First Expert Teacher 28 people, 1 Specialist Doctor at Banten Hospital, and 11 First Expert Nurse at Banten Hospital. Participants in batch 12 consisted of 40 participants with details of 30 First Expert Teachers, 2 General Doctors at Banten Hospital, and 8 First Expert Nurses at Banten Hospital. Batch 13 consisted of 40 participants with details of 25 First Expert Teachers, 1 person from the Agriculture Service, 3 First Expert Nurses at Malinging Hospital, 1 PUPR Service, and 10 health workers at Malingping Hospital. The 14th batch consisted of 40 participants with details of 28 First Expert Teachers, 1 Specialist Doctor at Banten Hospital, 1 General Doctor at Malingping Hospital, 1 Kominfo, 1 Bapenda, 1 BKD, 4 Health Workers at Banten Hospital, and 3 Health Workers at Malingping Hospital. The 15th batch consisted of 28 First Expert Teachers, 5 people from the PUPR Service, 2 people from the PRKP Service, 2 people from the Communications and Information Technology, 1 Special Doctor from Banten Regional Hospital, 1 person from Bapenda and 1 person from the Agriculture Service so that the total batch of

15 was 40 people. And batch 16 consisted of 35 participants with details of 24 First Expert Teachers, 1 from the Education Office, 1 from the Legal Bureau, 2 from Bapenda, 1 Specialist Doctor at Banten Hospital, 1 Pharmacist from Banten Hospital, 1 from the PUPR Service, 1 from the Public Works Service. Agriculture, 1 from Bappeda and 2 Epidemiologists from Malingping Hospital.

Table 1. Participants of CPNS Basic Training from Banten Province 2019

Number	Batches	Total	Information
1	11	40	First Expert Teacher 28 people, 1 Specialist Doctor at Banten Hospital, and 11 First Expert Nurse at Banten Hospital
2	12	40	The First 30 Expert Teachers, 2 General Doctors at the Banten Hospital, and the First 8 Expert Nurses at the Banten Hospital
3	13	40	The first 25 Expert Teachers, 1 person from the Agriculture Service, 3 First Expert Nurses at the Malingping Hospital, 1 from the PUPR Service, and 10 health workers at the Malingping Hospital
4	14	40	28 First Expert Teachers, 1 Specialist Doctor at Banten Hospital, 1 General Doctor at Malingping Hospital, 1 Kominfo, 1 Bapenda, 1 BKD, 4 Health Workers at Banten Hospital, and 3 Health Workers at Malingping Hospital
5	15	40	28 First Expert Teachers, 5 people from PUPR Service, 2 people from PRKP Service, 2 people from Kominfo, 1 Specialist Doctor from Banten Hospital, 1 person from Bapenda and 1 person from Agriculture Service
6	16	35	24 orang Guru Ahli Pertama, 1 dari Dinas Pendidikan, 1 dari Biro Hukum, 2 dari Bapenda, 1 Dokter Spesialis RSUD Banten, 1 Ahli Farmasi dari RSUD Banten, 1 dari Dinas PUPR, 1 dari Dinas Pertanian, 1 dari Bappeda dan 2 orang Epidemiolog dari RSUD Malingping.
	Total	235	24 First Expert Teachers, 1 from the Education Office, 1 from the Legal Bureau, 2 from Bapenda, 1 Specialist Doctor at Banten Hospital, 1 Pharmacist from Banten Hospital, 1 from the PUPR Service, 1 from the Agriculture Service, 1 from Bappeda and 2 Epidemiologists from Malingping Hospital.

Source: Field of PIM BPSDMD Banten Province 2019

In the Regulation of the State Administration of the Republic of Indonesia Number 12 of 2018 concerning Basic Training of Civil Servant Candidates, it is stated that the participants of the CPNS Basic Training must master 4 (four) agendas, namely: the State Defense Attitudes and Behavior Agenda; b) Agenda for the Basic Values of Civil Servants; c) Agenda for the Position and Role of Civil Servants in the Unitary State of the Republic of Indonesia; and d) Habituation Agenda.

By mastering these four agendas, participants can have adequate competence in carrying out their main duties and functions within the framework of character building for civil servants (PNS). Then to strengthen the technical competence of the field of work, materials are given through: a) Agenda to fulfill Administrative Technical Competence; and b) Agenda to fulfill Substantive Technical Competence.

In this study, the author specifically elaborates on the first basic values of civil servants, namely the accountability of civil servants. The basic values of civil servants besides accountability, namely nationalism, public ethics, commitment to quality, and anti-corruption have the same position. However, the values of accountability underlie other basic values. Accountability is a term that embodies the level of accountability of a particular person or institution related to the administrative system (SeputarPengetahuan, 2017).

Public officials realize that accountability is a condition where they can be held accountable for their actions both in the organization and in everyday life. This dimension of internal and external accountability is described by Iqbal and Saleh (1991) as an inherent part of a person and emphasized by Mulgan (2000) as a form of accountability for public officials in their work (Ardy Faryansyah et al, 2018: 171).

According to Nurmandi (2010) in Farianysah et al (2018: 169) the level of corruption, abuse of authority, and inappropriate use of public resources makes the accountability mechanism as part of the government bureaucracy not run properly due to the above problems. This is the reason why accountability values receive more specific attention in this study.

The acceptance of new Civil Servant Candidates (CPNS) with the Computer Assisted Test (CAT) system is basically to improve and strengthen the pillars of accountability that were built with great difficulty by the state. Then, the passed CPNS are included in the pre-service training system, namely the CPNS Basic Training (Latsar CPNS) to develop CPNS competencies that are carried out in an integrated manner. This Basic Training is a form of education so that the objectives stated in Chapter I article 5 number (1) can be realized ideally.

Accountability is also interpreted as responsibility for managing resources and implementing policies entrusted to reporting entities in achieving the goals that have been set periodically (Mursidi, 2013). Sujarweni (2015) interprets accountability as a form of obligation of a person (leader/official/executor) to ensure that the duties and obligations carried out by him have been carried out in accordance with applicable regulations. mandate and must report it to the giver of the mandate as a form of accountability.

During the basic CPNS training (Latsar CPNS) participants are given materials and accountable personal examples that can be used as models in carrying out their duties when appointed as civil servants. To see to what extent the participants or alumni of the basic CPNS training participants apply the basic values of civil servant accountability in their respective places of duty, an activity must be held to photograph their implementation. On this basis, the author examines " Influence of Implementation of Accountability Values On Alumni of Latsar CPNS Class III 2019 Performance in Banten Province "

LITERATURE REVIEW

1. Nature of Accountability

In a page written (Riadi, 2020) accountability is defined as a form of accountability for a person (leader, official or executor) or an organization to parties who have the right or authority to request information related to performance or actions in carrying out the mission and goals of the organization in the form of reporting which has been determined periodically. In essence, accountability is a form of accountability. Someone who is given a mandate by another party then he must be responsible for what was mandated to him. A person can be said to be accountable if he can account for every mandate given to him.

Accountability is a relationship (Accountability is a relationship), the relationship in question is the relationship of two parties between individuals/groups/institutions with the state and society. Accountability is results-oriented, the expected result of accountability is the behavior of government officials who are responsible, fair and innovative. Accountability is a basic principle for organizations that applies at every level/organizational unit as a position obligation in providing accountability for activity reports to their superiors. In some cases, accountability is often interpreted differently. The existence of informal norms about the behavior of civil servants that become a habit ("how things are done around here") can influence the behavior of members of the organization or even affect the applicable formal rules.

Civil Servant Discipline, has not been fully understood or even read by every CPNS or PNS. Therefore, the mindset of civil servants who work slowly, has an impact on wasting resources and gives the image of civil servants who perform poorly. Under these conditions, civil servants need to change their image to become public servants by introducing the values of accountability to shape the attitudes and behavior of civil servants by prioritizing the public interest, impartiality, and integrity.

Accountability requires reports (Accountability requires reporting), performance reports are the embodiment of accountability, by providing performance reports means being able to explain the actions and results that have been achieved by individuals/groups/institutions, and able to provide tangible evidence of the results and processes that have been carried out .

Accountability refers to how much the policies and activities of the public bureaucracy are subject to political officials elected by the people. (Harbani Pasolong, 2019: 208). The assumption of this understanding is that political officials because they are elected by the people, by themselves will always prioritize the public interest. In this context, the concept of public accountability can be used to see how much the policies and activities of the public bureaucracy are consistent with the will of the public. The performance of the public bureaucracy can not only be seen from the internal measures developed by the public bureaucracy or the government, such as the achievement of targets. Performance should be viewed from external measures, such as values and norms prevailing in society. A public bureaucratic activity has high accountability if the activity is considered correct and in accordance with the values and norms that develop in society.

Accountability requires consequences (Accountability is meaningless without consequences), accountability is an obligation. Obligations indicate responsibility, and responsibility produces consequences. These consequences can be in the form of rewards or sanctions. Accountability improves performance, the main purpose of accountability is to improve the performance of civil servants in providing services to the community.

In many ways, the word accountability is often equated with responsibility or responsibility. But basically, the two concepts have different meanings. Responsibility is an obligation to be responsible, while accountability is an obligation to be held accountable.

Accountability is a term used to describe the level of accountability of a person or a particular institution related to its administrative system. According to Wikipedia, accountability is an ethical concept or accountability from the government which has the authority to regulate the public administration order such as executive, judicial, and legislative institutions.

Syahrudin Rasul, (2002: 8), suggests that:

"Accountability is the ability to give answers to higher authorities for the actions of a person/group of people against the wider community in an organization."

From the above understanding, it can be concluded that accountability is the ability of someone who has a higher position in the organization to answer the problems of the wider community or members of the organization who are subordinates.

Meanwhile, according to Mahmudi (2010: 23) accountability is:

"The obligation of the agency (government) to manage resources, report, and disclose all activities and activities related to the use of public resources to the mandate giver (principal)."

According to Mardiasmo (2006), the notion of accountability is an obligation to report and be responsible for the success or failure of implementing the organization's mission in achieving predetermined results, through accountability media that is carried out regularly.

2. Types of Accountability According to Experts

The following are some types of accountability detailed by several experts:

According to Mardiasmo, accountability can be divided into two types, namely vertical accountability and horizontal accountability. Vertical Accountability - Vertical accountability is accountability in the form of accountability to superiors. Horizontal Accountability - Horizontal accountability is accountability in the form of accountability carried out to equal persons or institutions.

According to Mahmudi, accountability in public institutions can be divided into five parts, namely:

1. Legal Accountability and Honesty. This accountability is responsibility related to law enforcement activities and also the norm of honesty which is shown by not committing various kinds of abuse of power and authority.
2. Managerial Accountability – This accountability is responsibility related to managerial work patterns that must be carried out effectively and efficiently.
3. Program Accountability – This accountability is the responsibility associated with each program that will be run. The person in charge of this program must be able to show if the program to be built can run well or not and what efforts can be made so that the planned program can run optimally.
4. Policy Accountability – This accountability is accountability related to the accountability of public institutions for various policies and decisions that have been made or taken. In this case, people who play a role in public institutions must be able to account for every policy that has been set, both in terms of objectives, reasons for making policies, benefits generated, to various kinds of negative things that may arise from each policy that will or has been taken.
5. Financial Accountability – This accountability is closely related to the accountability of public institutions for any money deposited by the public to the government. Public institutions must be able to explain how the money was obtained, where the money was spent, and various other responsibilities.

In the Journal of Entrepreneurs (2021) the types of accountability are divided into two:

1. Vertical accountability

Vertical accountability is a condition in which a person is able to account for the decisions taken to the position of authority above him. For example, a teacher to the principal, an echelon 2a official to echelon 1b officials, the head of the general staffing department to the secretary of the service, the regional secretary to the staffing officer, and so on.

2. Horizontal accountability.

Horizontal accountability is an organization's responsibility to society and its external environment that has no relationship between superiors and subordinates. Responsibilities here are usually closely related to the completion of tasks in public services. For example, e-KTP recording services for community residents, Family Card printing services for users.

In connection with this research, the author takes vertical accountability as a reference because it involves the role of alumni of CPNS training participants in applying the values of accountability in carrying out their duties. The application of vertical accountability values is in line with the basic accountability values listed in the mandatory manual for CPNS participants' module.

In essence, this type of accountability is conceptually different but its meaning is mutually supportive. According to Day Kien in Saleh, et al (2020:34) accountability is divided into two, namely political accountability and managerial accountability. Political accountability is the accountability of institutions or officials as recipients of the mandate or authority of the people for their actions or decisions to the public. This type of accountability is not suitable as a reference for ASN. For this reason, it is necessary to understand or define the types of managerial accountability. Furthermore, Client Day explained managerial accountability as the responsibility of the recipient of the mandate from the public for the implementation that had been previously agreed based on criteria, standards and procedures that had also been mutually agreed upon or decided from the start. The definition of this type of accountability is in accordance with the work of civil servants where they make a performance contract first before carrying out the work where accountability is requested at the end of the work in the form of a performance report.

Another type of accountability view is presented by Stewart (1984) and Fernanda (2002) in Saleh, et al (2020:37), namely:

1. Policy accountability, namely the selection of policies that are set and those that are rejected.
2. Program accountability, namely the fulfillment or achievement of program objectives.
3. Performance accountability, which includes the values of government operational efficiency.

4. Process accountability, which includes the use and implementation of adequate work procedures and work instruments in carrying out government tasks.
5. Legal and statutory accountability, namely accountability that includes compliance and compliance with laws and regulations or compliance with plans.

3. The Importance of the Accountability

Having accountability means that we have made a personal decision to get involved in a situation and show that you are ready to give whatever it takes to achieve the required outcome of the situation. In other words, accountability can be said as a choice. Everyone can get or accept responsibility, but not everyone has the accountability to complete the responsibility.

Accountability has three main functions (Bovens, 2007), namely first to provide democratic control (the role of democracy); second, to prevent corruption and abuse of power (constitutional role); third, to increase efficiency and effectiveness (learning role).

4. The Level of the Accountability

According to Kusumasari, et al (2015: 11-13) accountability has 5 different levels, namely:

- 1) personal accountability
Personal accountability refers to the values that exist in a person such as honesty, integrity, morals and ethics.
- 2) individual accountability,
Individual accountability refers to the relationship between individuals and their work environment, namely between civil servants and their agencies as the giver of authority. Authorities are responsible for providing adequate direction, guidance, and resources as well as removing performance barriers, while civil servants as state apparatus are responsible for fulfilling their responsibilities.
- 3) group accountability,
The performance of an institution is usually done on group cooperation. In this case there is no term "I", but there is "We". In relation to group accountability, the division of authority and a high spirit of cooperation between various groups within an institution play an important role in achieving the expected organizational performance.
- 4) organizational accountability,
Organizational accountability refers to the results of reporting on the performance that has been achieved, both reports made by individuals to organizations/institutions and organizational performance to other stakeholders.
- 5) stakeholder accountability.
The stakeholders in question are the general public, service users, and taxpayers who provide input, suggestions, and criticism of their performance. So stakeholder accountability is the responsibility of government organizations to realize fair, responsive and dignified services and performance.

5. The Basic Values of the Accountability

Accountability has basic values including: leadership, transparency, integrity, responsibility, fairness, trust, clarity, consistency, professionalism, honesty and truth (Damayanti, 2018).

The indicators for the basic values of accountability include:

1. Leadership: Leaders set an example for others, there is a high commitment in doing work.
2. Transparency: disclosure of information will encourage accountability.
3. Integrity: comply with applicable laws and regulations.
4. Responsibility: the obligation for every individual and institution, that there is a consequence of every action that has been taken, because of the demand to be responsible for the decisions that have been made.
5. Fairness: the main foundation of accountability that must be maintained and promoted because injustice can destroy the trust and credibility of the organization resulting in sub-optimal performance.
6. Trust: a sense of justice will lead to a belief
7. Balance: balance the capacity of resources and expertise possessed.
8. Clarity: knowing the authority, roles and responsibilities, the organization's mission, the expected performance of the organization, and the performance reporting system.
9. Consistency: ensure stability to achieve an accountable environment.

6. The Nature of Basic Training Alumni Performance

The concept of performance basically can be seen from two aspects, namely employee performance (individual) and organizational performance. Employee performance is the result of individual work in an organization. While organizational performance is the totality of work achieved by an organization. Employee performance and organizational performance have a very close relationship. The achievement of organizational goals cannot be separated from the resources owned by the organization that is driven or run employees who play an active role as actors in an effort to achieve the goals of the organization.

There are various opinions about performance, as stated by Rue and Byars who say that performance is the level of achievement of results. (Harbani Pasolong, 2019: 203). Performance according to Interplan is related to the organization's operations, activities, programs and missions. (Harbani Pasolong, 2019: 203).

The State Administration of the Republic of Indonesia abbreviated as LAN-RI (1999: 3), quoted in the book Harbani Pasolong, (2019: 203) formulating performance is a description of the level of achievement of the implementation of an activity, program, policy in realizing the goals, objectives, mission and vision of the organization.

Hadari Nawawi (1996: 34) defines performance as a person's achievement in a particular field or expertise, in carrying out his duties or work delegated from superiors effectively and efficiently. Furthermore, he revealed that performance is the ability possessed by an individual in doing a job, so that his work performance can be seen in achieving goals.

Anwar Prabu Mangkunegara, (2004: 67) reveals that the term performance comes from the word job performance or actual performance (work achievement or actual achievement achieved by someone). So that it can be defined that performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. According to Kane (1986:237), performance is not a person's characteristics, such as talent or ability, but is the embodiment of talent or ability itself. This opinion shows that performance is the embodiment of ability in the form of real work. Performance in relation to the position is defined as the results achieved related to the function of the position within a certain period of time.

Suryadi Prawirosentono (1999:2) defines performance as the result of work that can be achieved by a person or group of people in an organization in an effort to achieve legal goals. According to Muhammad Arifin (2012: 9) performance is seen as the result of multiplication between ability and motivation. Ability refers to a person's ability to do the best work if he has the will and desire to carry out the task well. Samsudin (2006:159) gives the notion of performance as the level of task execution that can be achieved by a person by using existing abilities and established boundaries to achieve organizational goals. Nawawi (2005:234) provides an understanding of performance as a result of implementing a job. This understanding provides an understanding that performance is an act or behavior of a person that can be directly or indirectly observed by others. Mulyasa (2004:136) defines performance as work performance, work implementation, work achievement, work results or performance.

From several definitions of performance, there are many limitations given by experts regarding the term performance. Although they differ in their formulation pressure, in principle they agree that performance leads to a process in order to achieve a result. In other words, it can be stated that performance is an achievement achieved by a person in carrying out his duties or work for a certain period according to the standards and criteria that have been set for the job. The performance in this research is the performance of the ASN (State Civil Apparatus) as alumni of Latsar Education and Training who are in the Banten province environment.

State Civil Apparatus (abbreviated as ASN) is a term for a professional group for employees working in government agencies. ASN employees consist of Civil Servants and government employees with work agreements who are appointed by staffing officers and assigned tasks in a government position or assigned other state duties and are paid according to statutory regulations.

This study will raise the issue of ASN as Latsar training alumni who have carried out the habituation agenda in the Banten Province environment. Habituation or internship is agenda IV of the CPNS Latsar which must be followed by all CPNS Kemdikbud. This activity is carried out in one of the designated work units outside the placement work unit, for 10 working days to strengthen substantive technical and administrative technical competencies. In Government Regulation (PP) Number 30 of 2019 concerning Performance Assessment of Civil Servants (PNS) Performance Planning consists of the preparation and determination of SKP (Employee Performance Targets) by taking into account Work Behavior. The process of preparing SKP as referred to in Government Regulation (PP) Number 30 The year 2019 concerning the Performance Assessment of Civil Servants (PNS), is carried out by taking into account:

- 1) strategic planning of Government Agencies;
- 2) performance agreement;
- 3) organization and work procedures;
- 4) job description; and/or
- 5) SKP direct supervisor.

The SKP as intended contains the main performance that must be achieved by a civil servant every year. In addition to the main performance as intended, the SKP may contain additional performance," reads Article 9 paragraphs (1 and 2) of Government Regulation (PP) Number 30 of 2019 concerning Performance Assessment of Civil Servants (PNS). The SKP for high-ranking officials, according to Government Regulation (PP) Number 30 of 2019 concerning the Performance Assessment of Civil Servants (PNS), is compiled based on the performance agreement of the Work Unit they lead by taking into account: a. the strategic plan; and b. The annual work plan.

The SKP for the main high-ranking officials, according to Government Regulation (PP) Number 30 of 2019 concerning Performance Assessment of Civil Servants (PNS), is approved by the coordinating minister. The SKP for middle high leadership officials is approved by the leadership of the Government Agencies. While the SKP for pratama high leadership officials is approved by the middle high leadership officials.

It is also stated in Government Regulation (PP) Number 30 of 2019 concerning Performance Assessment of Civil Servants (PNS), SKP for high-level officials who lead work units must at least include performance indicators related to duties and functions as well as budget use performance. "The SKP for the independent work unit leadership officer as referred to is approved by the minister or high leadership official who coordinates it," reads Article 16

paragraph (1) of Government Regulation (PP) Number 30 of 2019 concerning Performance Assessment of Civil Servants (PNS).

In Government Regulation (PP) Number 30 of 2019 concerning Performance Assessment of Civil Servants (PNS) for SKP for administrative officials, it is approved by the direct supervisor. The SKP for functional officials is prepared based on the SKP of the direct supervisor and the organization/work unit. "The provisions on the preparation of the SKP as intended do not apply to civil servants who are appointed as State Officials or leaders of members of non-structural institutions, are temporarily dismissed, are taking leave outside the state's responsibility, or take a retirement preparation period," reads Article 23 of Government Regulation (PP) Number 30 2019 concerning the Performance Assessment of Civil Servants (PNS).

Government Regulation (PP) Number 30 of 2019 concerning Performance Assessment of Civil Servants (PNS) confirms that the SKP that has been prepared and agreed upon is signed by the PNS and determined by the PNS Performance Appraisal Officer, which is determined annually in January. Furthermore, the SKP assessment is carried out using the results of performance measurements carried out by PNS Performance Appraisal Officers. Specifically for functional officials, the SKP assessment may consider the assessment of the Functional Position Credit Score Assessment Team.

Article 36 of Government Regulation (PP) Number 30 of 2019 concerning Performance Assessment of Civil Servants (PNS) "The assessment of SKP for PNS who undergo rotation, mutation, and/or other assignments related to the duties and functions of positions during the current year is carried out using the method proportionally based on the SKP period in the units where the civil servant works in the current year."

For the assessment of Work Behavior, it is carried out by comparing the standards of Work Behavior in the position as referred to in the Work Behavior Assessment in the position, carried out by the PNS Performance Appraisal Officer, and can be based on the assessment of colleagues at the same level and/or direct subordinates.

The performance appraisal of civil servants as referred to in paragraph (1) can be carried out by giving the weight of each element of the assessment: a.70% (seventy percent) for the assessment of SKP, and 30% (thirty percent) for the assessment of Work Behavior; or b.60% (sixty percent) for the assessment of SKP, and 40% (forty percent) for the assessment of Work Behavior.

PNS Performance Assessment with a weighting of 70% (seventy percent) for the assessment of SKP and 30% (thirty percent) for the assessment of Work Behavior as referred to in this PP, is carried out by Government Agencies that do not apply Work Behavior assessment by considering the opinion of colleagues at the same level. and direct subordinates.

Meanwhile, the PNS Performance Assessment with a weighting of 60% (sixty percent) for the assessment of SKP and 40% (forty percent) for the assessment of Work Behavior, according to this Government Regulation, is carried out by Government Agencies that implement Work Behavior assessments taking into account the opinions of peers and subordinates. live.

According to Government Regulation (PP) Number 30 of 2019 concerning the Performance Assessment of Civil Servants (PNS), the PNS Performance appraisal is stated with numbers and designations or predicates as follows:

- a) Very Good, if the civil servant has: 1) scores with points 110 (one hundred and ten) – 120 (one hundred and twenty); and 2) creating new ideas and/or new ways of improving performance that benefit the organization or country;
- b) Good, if the civil servant has a score of 90 (ninety) – 120 (one hundred and twenty); c. Enough, if the civil servant has a score of 70 (seventy) <- number 90 (ninety);
- c) Less, if the civil servant has a score of 50 (fifty) – 70 (seventy); and
- d) Very Poor, if the civil servant has a score of < 50 (fifty).

Many performance indicators have been compiled by experts, but they cannot be explained as a whole. Among other things, the performance indicators referred to by LAN-RI (1999:7) quoted from the book Harbani Pasolong (2019: 205) are quantitative and qualitative measures that describe the level of achievement of a goal or goal that describes the level of achievement of a set goal or goal. taking into account the indicators of input (input) output (output), results (outcomes), benefits (benefits) and impact (impact).

Furthermore, LAN-RI defines input indicators as everything needed so that the implementation of activities can run to produce outputs. This indicator can be in the form of funds, human resources, information, policies or laws and regulations, and so on. Output indicators (output) is something that is achieved from an activity that can be in the form of physical and or non-physical. Outcome indicators are anything that reflects the functioning of activity outputs in the medium term (direct effects). Benefit indicators are things related to the ultimate goal of carrying out activities. Impact indicators are the effects caused both positive and negative at each level of the indicator based on the set assumptions.

Determination of performance indicators according to LAN-RI, which is a process of identifying and clarifying performance indicators through a system of collecting and managing data or information to determine the performance of activities, programs and or policies. Determination of work indicators must be based on input (input) output (output), results (outcomes), benefits (benefits) and impact (impact). Thus the performance indicators can be used to evaluate: (1) the planning stage, (2) the implementation stage, and (3) the stage after the activity is completed and functioning.

There are many variables that affect performance, therefore there are also many formulations according to experts about the factors that affect performance, among others, according to Mahmudi (2010) about the factors that affect performance, among others

1. Personal/individual factors
Personal and individual factors include knowledge, skills, confidence, motivation and commitment of each individual.
2. Leadership factor
Leadership factors include quality and provide encouragement, enthusiasm, direction and support provided by the manager or team leader.
3. Team factor
Team factors include the quality and enthusiasm given by teammates, trust in fellow team members, cohesiveness and closeness of team members.
4. System factor
System factors, including work systems, work facilities or infrastructure provided by the organization, organizational processes and organizational performance culture
5. Contextual/situational factors
Contextual / situational factors, including: pressure and changes in the external and internal environment of the organization.

Furthermore, according to Campbell (1990) quoted from the book Harbani Pasolong, the factors that affect performance can be expressed in a form of functional relationship between performance and performance attributes as follows: $\text{performance} = f(\text{knowledge, skill, motivation, role perception, ...})$ where knowledge is the knowledge possessed by employees, skill refers to the ability of employees to do work, motivation is the drive and enthusiasm to do work and role perception shows the role of individuals in doing work. (Harbani Pasolong, 2019: 221 - 222).

Based on the various opinions above, it can be concluded that the factors that affect the performance of an organization can be simplified into two variables, namely the ability and willingness variable. While the other variables only affect the ability and willingness variable. If these two variables are combined, it is usually called maturity.

In addition to the factors mentioned above, the following are other factors that affect performance, namely as follows:

- a) Quality
Quality is a result that can be measured by the effectiveness and efficiency of a job done by human resources or other resources in achieving goals.
- b) Quantity
Quantity is the amount of work carried out by an employee in a certain period (Wilson and Heyyel, 1987: 101) quoted from the book Pasolong, 2019.
- c) Specific and Clear
Specific and clear is something more specific than something general (KBBI).
- d) Effectiveness

If a certain goal can finally be achieved, we may say that the activity is effective, but if the consequences are not sought, the activity evaluates the importance of the results achieved so that it results in satisfaction even though it is effective, it is called inefficient. On the other hand, if the result sought is not important or trivial, the activity is efficient (Prawirosentono, 1999:27).

- e) Flexible

Flexibility is bending to the new rules. In other words, flexibility is the ability to change or can be changed easily according to situations and conditions (Cambridge Dictionary)

Expectations for changes in Attitudes and Behaviors in Latsar Alumni are as follows:

- 1) Knowledge Improvement After Training

The results of post-training in terms of the level of additional knowledge, it appears that the Training Materials increase the knowledge of the participants/training alumni and have an influence on the implementation of their duties and positions. The new knowledge also encourages participants' work spirit because it is more easily absorbed and can be understood/understood to be applied in the work units of participants/training alumni.

This increase in knowledge has a positive effect on the development of skills and ways of working in carrying out tasks after attending the training. The positive effect of the addition of knowledge can be seen in the following:

- a) The development of knowledge and insight obtained from the training is very helpful in carrying out tasks for the better in the work unit;
- b) The development of the knowledge and insights gained makes it easier to complete the assigned tasks quickly and easily;
- c) The development of knowledge and insights gained also helps to overcome problems in the work unit;

The new knowledge gained during the training turned out to be useful for the training alumni in developing new techniques and ways of working to get the job done. Guided by the knowledge from the training, solutions were revealed to overcome the difficulties and problems encountered in carrying out the tasks. The added value of increasing knowledge is also seen in terms of attitudes towards training, where

participants/training alumni have a good attitude towards the training they have attended, starting from the desire to take further training, recommendations for colleagues to take the same training, as well as suggestions to the leadership to give opportunity for other colleagues to follow the training according to the tasks carried out.

2) Improved Job Skills After Training

Post-training results in terms of skill level. Alumni skills improvement include skills in work related to the implementation of work, skills to solve work problems and can be applied in their work units. Capacity building and encouraging work spirit for the dissemination of skills to be more easily absorbed and applied in the work units of participants/training alumni.

The work skills of the education and training alumni in carrying out their duties and positions are seen in completing work faster, showing better and systematic ways of working, and being able to save costs incurred in completing tasks in work units. Increased skills are also reflected in providing better services to the community and colleagues as well as in utilizing work equipment efficiently and effectively.

The improvement of skills after training is also based on the assessment of the leadership and co-workers of the participants/training alumni who stated that the training had succeeded in improving their skills in carrying out their duties and positions after the training. This means that the education and training graduates are very good in the eyes of the leaders and co-workers of the participants/alumni because they can improve work skills and abilities, encourage enthusiasm for work and be easier to implement in the work units of participants/training alumni.

3) Improvement of Attitude Work Behavior

The results of post-training in terms of achieving expectations for improving work behavior attitudes of training alumni are known that the achievement of organizational goals for improving performance is getting better and more disciplined. Changes in work behavior attitudes are illustrated by the reduced problems related to expected performance and the more open space/ opportunity to raise a performance complaint.

Improved work behavior can also be seen from the change in the way of working after following the training in the implementation of their duties and positions. Changes in the way of working include the application of new ways of working, collaboration in teams becomes more solid, solving work problems based on concepts and application of training results, and having a higher work spirit.

The benefits for the organization are also seen in increasing the morale of employees who are in the organization to achieve the goals of the organization concerned. Increased morale is shown through improved work results, increased work participation, carrying out tasks according to working hours, willing to work outside working hours according to organizational needs, happy to work together, and easier to build an effective work team.

In the context of the Basic Training and Training (latsar) that has been carried out by the Regional Human Resources Development Agency (BPSDMD) of Banten Province, it is expected that the Accountability Value as part of the material programmed in the Latsar curriculum can provide positive benefits to the performance of ASN as a Public Servant whose important points are service improvements

RESEARCH METHOD

This study uses a mixed method or mix method. According to Cresswell mixed research is a research approach that combines quantitative and qualitative research (2010:5). Meanwhile, according to Sugiyono mixed research or mix method is research that combines two research approaches at once, namely a quantitative approach and a qualitative approach so that the research results will be more comprehensive, valid, reliable and objective (2011: 18). The population in this study were all ASN alumni of CPNSD Education and Training Group III in Banten Province, totaling 235 people in 2019. The sample is part of the number and characteristics possessed by the population. Arikunto (2002:93) states that sampling must be done in such a way that a sample (sample) is obtained that can truly serve as an example, or can describe the actual state of the population. In other words, the sample must be representative. As an estimate, if the subject is less than 100, it is better to take all of them, so that the research is a population study.

The data source in this study is the primary data source, namely the ASN Alumni Latsar who are used as samples. Each ASN is given a questionnaire that has been provided by the researcher and then collected again after they have completed filling it out. The data collected is in the form of numbers derived from the questionnaire scoring process and then added up by type. Meanwhile, the supervisor in question was interviewed and the interview was recorded. The data collection method in this study used the interview method and the distribution of questionnaires to the respondents. The technique of collecting accountability value data in this study is by distributing questionnaires to a predetermined sample through standardized instruments, namely validity and reliability, while for ASN performance variables, data is taken from performance indicators by distributing questionnaires or questionnaires. Meanwhile, to strengthen the data analysis, the authors also interviewed respondents with the analysis unit of the respondent's direct supervisor.

RESULTS AND DISCUSSION

Based on the results of the hypothesis testing above, a discussion is described by linking relevant theories and research results. Based on the above discussion through empirical evidence carried out, this study shows that the

value of accountability has a positive effect on the performance of Latsar Alumni. The effect of the value of accountability on the performance of the CPNS graduate alumni is $r = 0.733$ or with a coefficient of determination of 0.537%. In other words, the magnitude of the influence of the accountability value factor on the performance of this CPNS latsar alumni is 53.7% while the remaining 46.3% is influenced by other ASN basic value factors such as public ethics, nationalism, quality commitment, and anti-corruption. investigated directly. Thus, by referring to the simple regression equation $Y = 13,353 + 0,443X$, it can be said that if there is an increase in the basic value of accountability by 1 point, there will be an increase in the performance of the CPNS latsar alumni by 13.796 scores.

This is in line with the theory found in the LAN module about the value of accountability, that accountability is an obligation. Obligation shows responsibility, and responsibility produces consequences. These consequences can be in the form of rewards or sanctions. Accountability improves performance, the main purpose of accountability is to improve the performance of civil servants in providing services to the community. (LAN Module) The value of accountability is a value possessed by ASN alumni of Latsar which is considered important in improving their performance.

This can be seen through the positive attitude of ASN alumni of Latsar towards performance and everything they face in their work environment. Therefore, the value of ASN accountability at work will make the ASN try as much as possible with all its capabilities to complete its work tasks, so as to improve performance.

This finding is supported by research conducted by Lucy Auditya that: Accountability and Transparency of Regional Financial Management have a positive effect on Local Government Performance, (Lucy Auditya, 2013).

The point is that the value of accountability significantly and positively affects the performance of ASN Alumni Latsar and this is reflected in the attitude of leadership, integrity, clarity, transparency, responsibility, fairness, trust, consistency, and balance that these values are the main determinants in improving performance.

Based on the discussion above, with the empirical evidence carried out, this study shows that the value of accountability has a direct positive effect on the performance of Alumni Latsar Group III Banten Province.

From the findings above, it appears that the implementation of accountability values by the 2019 Banten Province CPNS latsar alumni group III is reflected in the opinions or comments submitted by the informants. Of course, to validate it, triangulation is necessary to obtain valid and accurate data in order to draw conclusions. For the purposes of triangulation, the author will validate the opinion of the informants with relevant theories and existing documents.

The first question related to the productivity of informant 2 answered as follows:

"The work productivity of civil servants has increased, along with their increasing understanding and knowledge as civil servants after attending the training program"

Informant 2's answer is in line with the opinion of informant 1 (I1) that the performance of latsar alumni showed a significant improvement after carrying out basic civil servant education and training. Informant 1 stated:

"... CPNS after following the latsar, of course there will be changes and improvements in their work productivity compared to before."

The opinions of informants 1 and 2 are in line with research conducted by Setiawan (2015) in Prapliyati (2019:1038) which states that the principles of accountability, transparency and fairness affect school productivity. So there is a link between accountability and productivity. The more accountable an alumni latsar is, the more productive they will be in their work.

In terms of the quality of the work displayed, there has also been an increase as conveyed by informant 2 (I2):

"Quality of work has improved". Informant 3 (I3) expressed the same opinion as informant 2, he said:

"Good according to their respective competencies."

Opinions I2 and I3 are reinforced by I4 which states:

"... the work is of higher quality because it has been guided by the values of accountability during the latsar."

The opinion of these informants is referred to by Mardisar and Sari (2007) in Harahap (2015: 359) saying that the quality of the auditor's work can be influenced by the auditor's sense of responsibility (accountability) in completing audit work. Therefore, accountability is a very important thing that must be owned by an auditor in carrying out his work. According to Ainia Salsabila and Hepi Prayudiawan (2011) accountability has a significant effect on the quality of the work of internal auditors. The results of this study are consistent with the results of research conducted by Mardisar and Sari (2007: 20) which shows that accountability is positively related to the quality of audit work. Associated with the performance of the 2019 Banten Province CPNS latsar alumni, accountability affects the quality of work results. Thus the opinion of the informant is valid theoretically and empirically.

The speed and accuracy in working were asked to the informants. The results, according to informant 2, the performance of the CPNS latsar alumni, have worked quickly in completing each task given to them. Informant 2 stated:

"The performance of civil servants after participating in Latsar has improved both in terms of accuracy and speed in completing their work"

Informant 2's opinion was corroborated by informant 3 who stated:

"Precise and fast according to the given target"

Thus the opinion of informant 2 has been validated by informant 3 who agrees that the alumni of the CPNS latsar Banten Province have speed and accuracy in their work.

Effectiveness is how much influence is given to the object. In terms of work effectiveness, latsar alumni have high effectiveness as well. This was conveyed by informant 5 (I5):

"Quite effective, understand quickly and don't need to repeat orders."

The opinion of informant 5 as a supervisor is satisfied with the work carried out by civil servants alumni of the latsar which is quite effective in carrying out the work, understands quickly and does not need to repeat orders to carry out the requested work. In other words, PNS alumni of latsar have been able to work effectively.

This was validated by informant 2 who stated:

"Experienced an increase in work effectiveness well"

According to him, CPNS graduates have good work effectiveness so that they can improve their performance.

The speed with which changes are accepted has an impact on the speed with which an organization makes changes. In terms of speed in accepting change, because CPNS is currently a millennial generation, they are quick to accept changes. This is in accordance with the opinion of informant 4:

"yes, it's faster to accept changes"

This opinion is corroborated by the opinion of latsar alumni represented by informants 5 and 6:

"In general, there has been a change in performance for the better."

The opinion of informant 4 received validation from informants 5 and 6 who agreed that the alumni of the CPNS latsar were quick to accept change and this was a positive contribution to organizational change for the better.

In terms of leadership dimensions, informant 2 expressed his opinion:

"They are able to invite, direct and cooperate with their professional colleagues and parties related to their work."

A similar opinion was conveyed by informant 5:

"His leadership began to show, setting an example of dressing neatly, reminding his colleagues, and so on."

The dimensions of leadership of the alumni of the latsar according to informant 2 have been clearly described. This can be seen from the ability to invite, direct by collaborating with colleagues including giving examples of dressing neatly and reminding colleagues as conveyed by informant 5.

What about the self-confidence of latsar alumni. Do they have high self-confidence. According to informant 1:

"Like it or not, when he influences his class, it means that his confidence has appeared and has grown."

Even according to informant 3:

"Very confident, and quickly adapts to the work environment"

This confidence is important in socializing and adapting to a new work environment. As a new employee, the alumni of the Banten Province CPNS latsar have high self-confidence as stated by informant 1 and strengthened by informant 3.

Regarding the question of setting goals, based on the interview, Informant 4 gave the following responses:

"Yes, it's more about setting goals first and then making plans to achieve goals."

This response was agreed by informant 6:

"Yes, I first set goals so that they are right on target so that the work becomes effective and efficient."

The same thing was conveyed by informant 1 who stated that teachers who came from latsar alumni made learning programs as their reference for teaching through mentoring from civil servants within the framework of the induction program. Informant 2's responses to questions about discrimination are:

"They provide services to all parties according to their main duties and responsibilities."

Meanwhile, according to informant 3:

"There is no discrimination in providing services."

According to informant 4:

"...latsar alumni are more critical of service, and more concerned with the interests of the people."

This non-discriminatory behavior is very much needed in today's modern organizations where equality or equality of rights and obligations is a strong basis in providing the best public services.

Regarding the integrity of alumni, Informant 5 said:

"Just have good integrity"

The opinion of informant 5 was validated by informant 6 by stating:

"...we maintain these values to uphold the values of personal and individual accountability."

Then it was strengthened by informant 2 by stating that the alumni of latsar:

"Having good integrity."

Regarding the attitude and behavior of informant 1 expressed his opinion: "...yes, although maybe when you enter the educational environment, it's different, there are things that really need to be adjusted but in general they are good"

The opinion of informant 1 was then validated by informant 3 who stated that the alumni of CPNS training:

"Very good in attitude and behavior in the work environment"

This was confirmed by informant 5 who stated that the alumni of the CPNS latsar:

"Has the ability to get along well and cooperate with friends around him."

Openness is very important in today's era. Regarding the openness of the 2019 Banten Province CPNS latsar alumni, he conveyed his response as informant 6:

"I am able to implement the values of openness with the ability to provide good service to interested parties, especially students who need us."

Informant 6 responded by Informant 5:

"They are able to implement the values of openness."

While the same thing was also conveyed by informant 4 according to the alumni of the CPNS latsar:

"more open and transparent to all things..."

Consistency is how a person can survive consistently does not change the slightest from the previous condition. Regarding the consistency of CPNS alumni in carrying out their work, it is commendable. According to informant 1: "... be consistent, even though in a pandemic condition in the sense of the word he continues to carry out his duties and obligations as before the pandemic..."

Informant 2:

"So far, he has been very consistent in carrying out his work."

Agree with informant 2, Informant 4 said:

"consistent and neater in work."

This was agreed directly by the alumni of the CPSN latsar as Informant 6, according to him:

"So far, he has been very consistent in carrying out his work."

For the dimension of responsibility, informant 4 stated:

"...always be responsible in every activity assigned by superiors when there are tasks from superiors always carry out well."

The opinion of informant 4 was then validated by the statement of informant 2 stating that the alumni of the CPNS training program:

"Very good, responsible for his work."

And to strengthen it, informant 3 validated the two previous statements by stating that the alumni of CPNS graduates:

"Responsible in doing the work given."

With the opinion of the informants of this research validated, it can be concluded that the values of accountability have been implemented well by the alumni of the CPNS group III latsar Banten Province in 2019.

CONCLUSION

Based on the results of data analysis and discussion of research results, the findings of this study can be concluded that the value of accountability has a direct positive effect on performance, meaning that a high value of accountability will improve the performance of Latsar alumni in Banten Province. This can be proven by the results of the calculation of research data obtained by the value of t_{count} (13.107) and t_{table} (1.98), thus it can be interpreted that there is a significant effect of variable X on variable Y.

Another conclusion from this study is that accountability has a positive and significant effect on the performance of ASN alumni of Basic Training in Banten Province. This is indicated by the value of a simple linear regression coefficient which shows a positive value. In other words, the accountability variable is able to predict the value of the performance variable, which is 53.7%, while the remaining 46.3% can be explained or predicted by other factors, besides accountability.

Testing using simple linear regression produces an equation model $Y = 13,353 + 0,443X$. It can be concluded that each additional unit of accountability will increase the performance value by 0.443.

Based on the results of data analysis and discussion of research results, it shows that the value of accountability has a direct positive effect on the performance of Latsar alumni, which means that the higher the accountability value of latsar alumni, the higher the performance of latsar alumni. The findings of this study have implications for the strategy of developing human resources in an organization to pay more attention to and provide reinforcement of the dimensions of achieving the accountability values of ASN alumni latsar which include: responsibility, honesty, clarity of targets, neutral, disciplined, fair, transparent, consistent, participatory, providing more compensation to latsar alumni who have completed their responsibilities well, and promoting positions to every employee who has high achievements and conducts periodic performance appraisals that are carried out in a transparent manner.

In addition to statistical findings, qualitatively the findings can also be conveyed as follows:

1. From the leadership aspect, latsar alumni have shown their example to their colleagues.
2. From the aspect of trust, latsar alumni have a high level of trust and have the ability to adapt to the environment well.
3. From the aspect of clarity, latsar alumni always set goals first before carrying out the work for which they are responsible.
4. From the aspect of balance, latsar alumni provide the same good service to all their users.
5. In terms of integrity, latsar alumni have high integrity.
6. From the aspect of justice, latsar alumni do not discriminate between services.

7. From the aspect of transparency, quickly follow the rules of openness and transparency.
8. From the aspect of consistency, latsar alumni have a long duration of consistency in their work.
9. From the aspect of responsibility, latsar alumni have a high responsibility for the work they are mandated to do and have a very good attitude.

From all aspects that were asked to the informants, it can be concluded that the implementation of the basic values of accountability for the CPNS group III alumni of Banten Province in 2019 has been carried out well.

Thus, all aspects of the value of accountability must be considered by superiors (coachers) because they can have a positive effect on the performance of ASN alumni of group III latsar in 2019 in Banten Province.

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45. Journal of Regional Development and Financing Perspectives Vol. 4 No. 1, July-September 2016 ISSN: 2338-4603 (print); 2355-8520 (online) Analysis of the Effect of Public Accountability, Public Transparency and Supervision on the Performance of Regional Work Units in Bungo Regency Hari Eka Setiyawan¹ ; Muhammad Safri²) Master of Economics Postgraduate Jambi University ²) Development Economics Study Program, Faculty of Economics and Business, Jambi University