

**The Effect of Adequacy of Information System Design and Organizational Support on Organizational Performance with the Use of Performance Information as a Mediator  
(Study at the National Bureau of Statistic Indonesia)**

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**Abstract**

This research was conducted to obtain evidence of the importance of using performance information in improving organizational performance. Because the real end goal is not the use of performance information but rather the improvement of the organization's performance. Bureaucratic reform of government agencies demands improved performance in all respects. This encourages all parts of the organization to maximize existing resources through information systems and support for using the information. This research was conducted within the Central Bureau of Statistics (BPS) throughout Indonesia, where questionnaires were distributed to budget managers of BPS Work Units throughout Indonesia because they are the main users of performance information, in this case, the Budget Implementation Performance Indicator (IKPA). This research uses quantitative data analysis tools using the Structural Equation Model (SEM). The software used to operate SEM analysis is SmartPLS. This study found evidence that the adequacy of information design and Organizational support has a positive and significant effect on the use of performance information and the organization's performance.

**Keywords:** Organizational Performance, Use of Performance Information, Adequacy of System Design, Organization Support, SEM-PLS.

**1. Introduction**

*1.1 Background*

Bureaucratic reform is an effort to realize fundamental renewal and changes to the governance system, especially regarding institutional aspects (organization), administration (business processes), and human resources apparatus. (Menpan, 2009). With the Bureaucratic Reform, government agencies are required to be more in every way, considering the increasing expectations and demands of the public for government services. Bureaucratic reforms set by the government have led to demands for good governance (*good government governance*).

Monitoring and evaluation must be done to see the effectiveness, efficiency, and compliance in carrying out financial regulations in state budget management (Ministry of Finance, 2018). Efficiency is the budget performance information system that can evaluate quickly and time-saving the examination of budget performance from financial planning reports and activities that are not good, the implementation of activities that are not following the schedule, disproportionate budget absorption patterns, and tend to still accumulate at the end of the year. While Effective users of budget performance information systems can plan, schedule, and execute decisions that are appropriate and useful in overcoming existing problems, and a job can be said to be effective if the goals that have been previously set are successfully achieved (Gumay *et al.*, 2020). To see how much contribution is expected to the utilization of the information system in ensuring output delivery, an evaluation of the budget performance information system must be carried out.

For budgets sourced from the State Budget, the Ministry of Finance, which is in charge of carrying out receipts, expenditures, management, reporting, and reconciliation of revenue and expenditure data transactions as well as state revenue administration, makes a Budget Implementation Indicator (IKPA) as one of the indicators of success in budget implementation. Budget Implementation Performance Indicators (IKPA) are measuring tools used in assessing budget implementation performance in the form of conformity between planning and implementation, effectiveness and efficiency of budget implementation, and compliance with financial regulations (Kemenkeu, 2018).

Based on research from De Lancer Julnes & Holzer (2001), by using performance information, budget implementation is expected to improve the quality or efficiency of services (Ammons & Rivenbark, 2008) and can be used for strategic decision-making, because based on the information and data will lead to improved performance (Markoski, 2019). More and more governments are becoming adept at collecting and reporting performance measures, shifting from performance measurement to using performance information data in decision-making efforts and improving services (Ammons & Roenigk, 2015). Although the assessment of financial performance is widespread, it tends to be less important for implementing organizational assessment strategies and objectives (Abdel-Maksoud *et al.*, 2015). Therefore, it is important to see if the use of performance information will improve organizational performance.

The Central Statistics Agency (BPS) is required to be able to account for the results of the programs and activities carried out, both in terms of quality and budget transparency. BPS, as a state institution, must also increase accountability. According to Mardiasmo (2018), accountability is the obligation to provide accountability, present, report, and disclose all activities and activities that are the responsibility of decision-makers to those who have been given the mandate and the right the authority to hold them accountable. Accountability is meant not only from the financial side, although from that side it is necessary, but also from the performance side. Strengthening this accountability is hoped to improve performance, resulting in excellent service to the community (BPS, 2021).

Based on the 2022 BPS Performance Report, the realization of budget absorption still needs to be improved. This is due to the additional budget from BUN for the Initial Data Collection of

Socio-Economic Registration activities in the third quarter. In addition, Automatic Adjustment twice in 2022 makes budget planning and implementation need to be readjusted from the initial planning. In addition, there needs to be a more aligned proportion between budget realization and performance achievements. Compared to the proportion of the two, which are slightly different, the percentage of budget realization shows a lower number compared to performance achievements. This shows that the target setting is too low. Following the formula for calculating the value of budget efficiency contained in the Regulation of the Minister of Finance Number 22/PMK.02/2021 concerning Measurement and Evaluation of Budget Performance for the Implementation of Performance Plans and Budgets of State Ministries/Institutions, the efficiency value of BPS from 2019 to 2022 shows fluctuating movements where the value of budget efficiency had increased in 2020 but decreased in 2021 and increased again in 2022. In addition, several obstacles are faced, such as limited human resources and infrastructure, lack of K/L/D/I compliance with recommendations and metadata, the transition to using the Instance Level Performance Accounting System (SAKTI) application in planning and budgeting, and limited budget allocation. This is also worthy of attention.

In addition, starting in 2022, the IKPA assessment will be reformulated, so human resources at BPS are required to improve their performance. IKPA in the fiscal year 2021 has 13 indicators focused on four aspects: the conformity of planning with budget implementation, compliance with budget implementation regulations, the efficiency of budget implementation, and effectiveness of budget implementation. The IKPA in FY 2021 has effectively increased K/L's attention to budget implementation governance as evidenced by the improving level of K/L compliance with budget implementation regulations and the improvement in the performance of 13 indicators in the IKPA as regulated by the Director General of Treasury Number PER-4/PB/2021 concerning Technical Guidelines for Assessment of Performance Indicators for Budget Implementation of State Ministries/Institutions. This aims to improve the quality of spending supported by accelerated spending and output achievements to contribute optimally to shaping economic outcomes and public welfare.

At this time, a lot of research has been conducted to examine various factors that influence the implementation of performance measurement systems, but still limited and few determining performance indicators and using performance information in public sector organizations. In addition, the research results on the use of performance information are also very diverse. According to research by Korac *et al.* (2020), the use of performance information in an organization at the same time shows results that represent two opposite poles, meaning here that when organizations invest effort, time, and resources in one type of use, it can replace other types of use. This study is a follow-up to the research conducted by Markoski (2019), where researchers here add some variables and samples to improve the proposed structural model and can contribute to improving the model's overall fit.

Some common challenges of performance measurement systems among others are producing only limited information, lack of data analysis, little inclusion of qualitative information, providing data that is not up to date, and unclear reporting. Research on implementing performance information within the scope of the central government in Indonesia still needs to

be completed. Most research on using performance information in Indonesia is conducted at the local government level. Therefore, researchers here want to see the extent of the application of performance information to improve the performance of public sector organizations in the type of public organizations in BPS. This is in line with the research of Choi & Woo (2021), where the results are that different types of use of performance information seem to be influenced by different institutional forces. What is the relationship between the adequacy of performance measurement design and organizational support against the use of performance information that can lead to improved organizational performance within the Central Bureau of Statistics.

### *1.2 Literature Review*

In this study, the authors used information processing theory and planned behavior theory. Based on information processing theory, many organizational operations are carried out with information and communication technology such as data analysis, distribution, and reporting where these are considered transformative elements that influence the results, strategy, and performance of an organization, so it is important to see how information is processed and consumed. In addition, according to the Theory of Planned Behavior, the intention to use something is not only from their attitude but also the influence of the group, as well as the perception of their controlling ability. The factors in this theory influence the use of budget performance information, in this case, IKPA. Because in the Theory of Planned Behavior, the intention to display or perform a behavior depends on the measurement results of attitudes towards behavior, subjective norms, and perceived behavioral control or perceptions of controlling a behavior itself.

### **Information Processing Theory**

Today's main obstacle is not the availability of information but the capacity to use that information (Simon, 1973). The emergence of information processing theory by Gagne (1985), was originally to assess and improve the delivery of messages; this happens because the conditions of giving and receiving knowledge information will still, we find in the learning process, that is directly closely related to cognitive processes. Therefore, information processing theory provides a new perspective on learning processing that will produce effective learning. Later developments in this theory will be found in perception, encoding, and storage in long-term memory. So in the end this theory will affect problem-solving. This theory explains how individuals process information, how information enters the mind, and how information is stored and disseminated. The information is retrieved as a reference to carry out complex activities such as solving problems and thinking. Of course, by understanding the problem, one cannot immediately solve it, but it is an essential first step to be able to solve it because it is used as a reference in carrying out work activities.

### **Theory of Planned Behavior**

Theory of Planned Behavior or TPB from Ajzen (1991), which allows the identification of relevant and important dynamics, including the adequacy of performance measurement system design and organizational support, that can influence the use of performance information among government administrators to improve organizational performance. This Theory of Planned Behavior is related to the relationship between beliefs and behavior, so it is believed that a

person's behavior is based on strong intentions. The stronger the intention of the individual, the greater the performance produced. The purpose and benefit of using this theory are to predict and understand the effects of a person's motivation on behavior that is not under his control or the individual's own will; this aims to identify how and where the strategy to change one's behavior.

### **Budget Implementation Performance Indicators**

Monitoring and evaluation must be conducted to see the effectiveness, efficiency, and compliance of financial regulations in state budget management (Ministry of Finance, 2018). Evaluation can be done by comparing current performance with previous periods; this is very important to encourage public officials to be more interested in using existing information systems (Ammons & Rivenbark, 2008). The Budget Implementation Performance Indicator (IKPA) is an indicator set by the Ministry of Finance as the state treasurer (BUN) to measure the quality of budget implementation performance of State Ministries/Institutions. IKPA is used as a monitoring and evaluation tool for budget implementation provided by the Directorate General of Treasury which is integrated into Online Monitoring of the State Treasury and Budget System (OM-SPAN) which is used as a measure and reflects the performance of the work unit on the quality of budget planning, the quality of budget implementation, and the quality of budget implementation results. (Ministry of Finance, 2022). IKPA is performance information used for decision-making in the context of organizational improvement. In addition to functioning as a measurement tool, performance indicators also function as communication tools (Hammerschmid *et al.*, 2013).

### **Organizational Performance**

According to Government Regulation Number 8 of 2006, performance is the output or result of activities or programs that are to or have been achieved in connection with the use of budgets with measurable quantity and quality. At the same time, the performance of local government administration is the achievement of the implementation of local government affairs measured from inputs, processes, outputs, results, benefits, and measurable impacts (PP Number 06 of 2008 and Permendagri Number 73 of 2009). Strong internal performance indicators will improve organizational performance (Hammerschmid *et al.*, 2013).

According to Davis *et al.* (1989), the impact of using an information system on individual users is defined as the degree to which a person believes that using the system can improve its performance. Individual performance is an individual's perception of the information system they use to improve organizational performance. Increased use of performance indicators, especially in the presence of ratings, causes the results of external performance reporting to be believed to create pressure to reform the organization internally (Hammerschmid *et al.* 2013); if underperforming will get attention, for example, politicians or clients who will force an organization to reform and force the organization to improve services (Moynihan, 2008 in Hammerschmid *et al.* 2013).

### **Use of Performance Information**

Organizations can use performance information to prioritize a program of activities, select an indicator, collect data, analyze, and report. To improve the performance of the public sector is to



increase the quality and availability of performance information and the use of existing data (Van de Walle & Van Dooren, 2010). According to Laksmiyati & Meiranto (2015), an information system is a combination of various elements-which form a unity to integrate data, process, store, and distribute the information produced. Performance information is a topic of concern for academics, with research focusing on who uses performance information, how it is used, and what factors influence the use of it (Hammerschmidt *et al.* 2013). It is expected that the use of performance information here is an additional goal of the main goal of improving organizational performance (Ammons & Rivenbark, 2008).

Performance information can be used externally to display performance, to provide accounts, or to compare performance, whereas internally, performance information can be used to monitor or improve organizational operations (Hammerschmidt *et al.* 2013). The quality of the information is a concern at every step and is a choice based on the expected use of performance information (Van Dooren *et al.* 2015).

### **Adequacy of Performance Measurement System Design**

IKPA is an indicator set by the Ministry of Finance as BUN to measure the quality of budget implementation performance of State Ministries/Institutions. According to Jogiyanto (2005), information quality includes 3 (three) things, namely:

1. Accurate; this is necessary to avoid doubts as to the correctness of the information. The resulting information avoids possible errors and is unbiased and misleading.
2. Timely (real-time); the information received must be as soon as possible because late information is no longer useful; this aims to make a decision.
3. Relevant; this relates to usefulness by what is needed by its use.

While according to DeLone & McLean (2004), assessing the quality of information can use five dimensions: accuracy, timeliness, completeness, relevance, and consistency. The better quality of an information system is expected to affect the performance of individuals (Raminda & Ardini, 2014).

### **Organization Support**

Organizational environments are often used as predictors of the use of performance information (Van de Walle & Van Dooren, 2010). The organizational environment will be very important when analyzing information because improving organizational performance is not just encouraging using performance information. Organizational support is needed to encourage and support employees in using performance information as material for guidance. Many studies have shown that support from top management is an important ingredient in successful performance measurement (De Lancer Julnes & Holzer, 2001).

#### *1.3 Hypothesis Development*

### **Adequacy of Performance Measurement Design to the Use of Performance Information and Organizational Performance**

Based on information processing theory, with the development of information technology, private companies, and public sector organizations are increasingly sophisticated and rational in decision-making. Adequately designed performance measurement systems (i.e., those that gather

clear, precise measures, meet performance needs, are related to departmental goals, are easily accessible, and are timely) will improve the use of performance information (Markoski & French, 2019). Based on the theory of planned behavior, adequate information obtained will cause organizations to act more controlled based on the information obtained. Organizations with higher-quality information systems can implement new measurement systems more easily than those with less sophisticated ones; this will lead to a positive relationship between information system capabilities and the success of implementing information systems (Cavalluzzo & Ittner, 2004). Based on research by Choi & Woo (2022), the availability of information in public organizations must be guaranteed so that employees can use performance information to improve the organization's performance. Routines for using performance information will always accompany performance measurement routines, so the information obtained must be relevant and useful to officials who will use it (Taylor, 2011).

Based on this, researchers formulate research hypotheses as follows:

**Hypothesis 1:** The adequacy of performance measurement system design is positively related to using performance information.

**Hypothesis 1a:** Positive Use of Performance Information mediates the relationship between the adequacy of performance measurement design and organizational performance.

### **Organizational Support for the Use of Performance Information and Organizational Performance**

Organizational support in this study is in the form of organizational actions in encouraging, facilitating, and supporting employees to use performance information to measure and analyze performance, as well as a guide in decision-making to improve organizational performance. Based on the theory of planned behavior, organizational support is a powerful predictor in influencing the use of one's performance information. Subjective norms, which refer to social pressure, increase a person's intention to use performance information (Davis *et al.* 1989). Organizational support, such as support from top management and the public De Lancer Julnes & Holzer (2001), will influence the use of performance information. The organization should prepare resources to improve the use of performance information. The use of performance measurement does not automatically lead to the effectiveness of an organization. Still, it must be carried out with care and implementation and influenced by organizational support, technical training, and the political environment (Yang & Hsieh, 2007). Performance information in a performance-based management system will be used to achieve goals (Wholey, 1999).

Based on this, researchers formulate research hypotheses as follows:

**Hypothesis 2:** Organizational support is positively related to the use of performance information.

**Hypothesis 2a:** Positive Use of Performance Information mediates the relationship between Organizational Support and Organizational Performance.

### **Use of Performance Information with Organizational Performance**

According to Dimitrijevska-markoski (2019), the use of performance information to improve services, increase accountability, and influence management practices and budgeting processes. This study adopts the understanding of Ammons & Rivenbark (2008), that using performance information is an additional purpose with the main goal of organizational improvement. Dimitrijevska-markoski (2019), said that one of them is the use of performance information in organizations is one of the many factors that affect organizational performance. Regarding users of performance information Hammerschmid et al. (2013), distinguish between internal and external use, internal use of performance information includes assessment of target achievement, monitoring subordinates, problem identification, coaching learning and improvement (learning & improvement), while external use, among others, includes communication of organizational activities to citizens and stakeholders, and managing the image of the organization. In connection with the theory of information processing by which performance information is obtained will be processed, disseminated, and used for performance improvement. With planned behavior theory, performance information that has been processed will be used for decision-making that impacts improving performance.

Based on this, researchers formulate research hypotheses as follows:

**Hypothesis 3:** The use of performance information is positively related to organizational performance

### **The Effect of Performance Measurement Design Adequacy with Organizational Performance**

The effect of the adequacy of performance measurement design on organizational performance in previous studies has been carried out and obtained significant results. Choi & Woo (2022), said that the availability of information in public organizations must be guaranteed so that employees can use performance information to improve performance. Therefore, the adequacy of the design of this information system will increase the use of performance information, ultimately improving the organization's performance.

Based on this, researchers formulate research hypotheses as follows:

**Hypothesis 4:** Positive Use of Performance Information mediates the relationship between the adequacy of performance measurement design and organizational performance

### **The Effect of Organizational Support on Organizational Performance**

In the literature, leadership roles or leadership influence employees and shape the unique culture of an organization (Choi & Woo, 2021). The role of inspiring, embodying confidence, stimulating motivation, and encouraging intellectual stimulation of employees can increase awareness of the relationship between organizational values, goals, and results by fostering a mission-oriented culture so that the organization will improve its performance with support from management and leadership. In addition, resources must be prepared by the organization to improve organizational performance. Based on research from Yang & Hsieh (2007), with



organizational support, technical training, and a political environment, organizational performance will improve.

Based on this, researchers formulate research hypotheses as follows:

**Hypothesis 5:** The Positive Use of Performance Information mediates the relationship between Organizational Support and Organizational Performance.

**Thinking Framework**

Based on the understanding of the theoretical framework used, the operational definition of variables, and the relationship between variables and in line with the problems and objectives in this study, the simple thinking framework of this study can be described as follows:

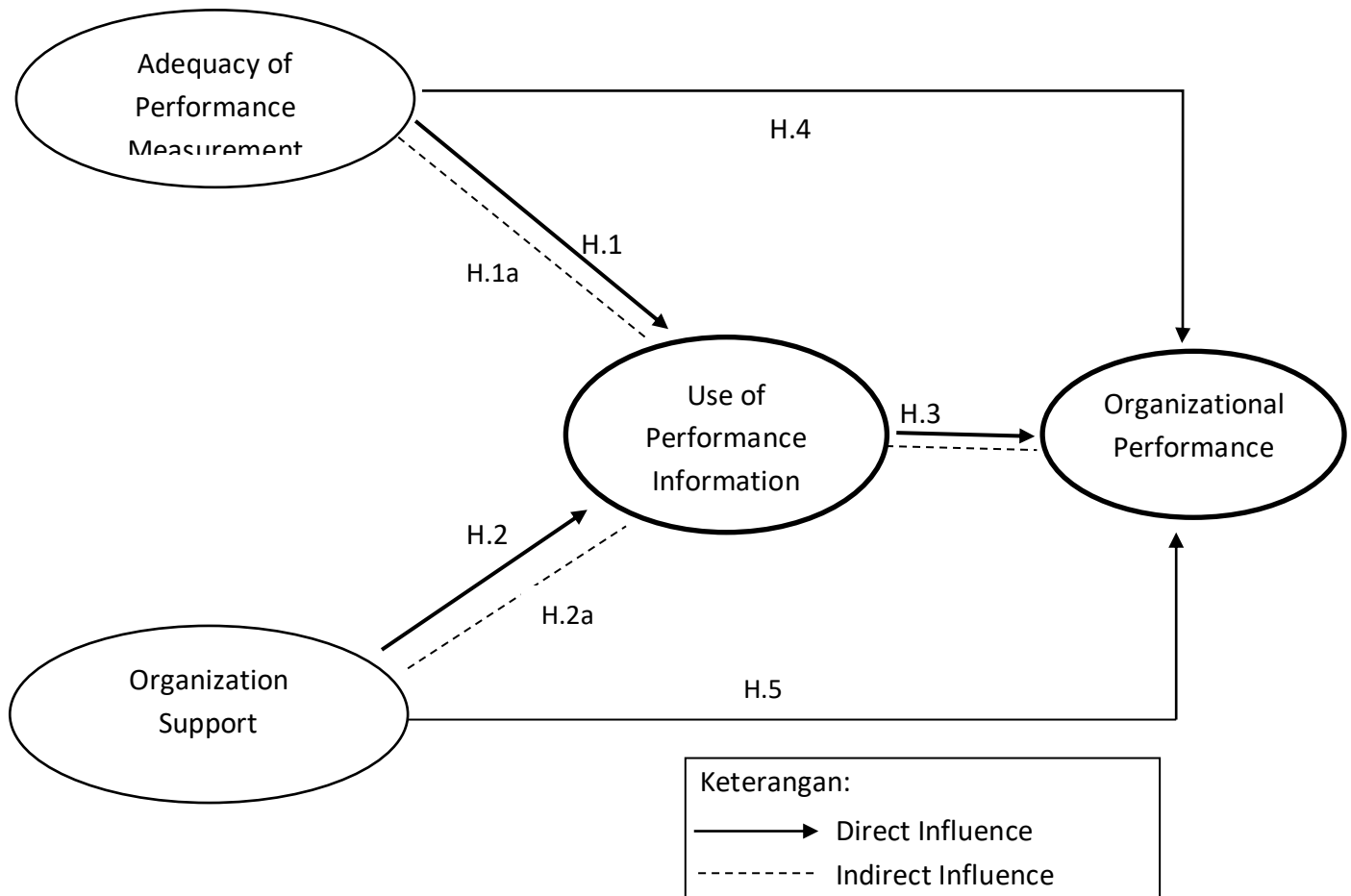


Figure. 1

## **2. Method**

### **Place and Time of Research**

This research was conducted on public sector organizations, namely within the Central Bureau of Statistics spread throughout Indonesia, both BPS Regency/City, BPS Province, BPS Central, Pusdiklat BPS RI, and Politeknik Statistika STIS, which is an organization whose source of funds comes from the State Budget so that it uses IKPA as a Performance Indicator of Budget Implementation.

### **Types of Research and Data Sources**

This research is empirical research conducted with quantitative methods that aim to test hypotheses (hypothesis testing) related to the relationship between independent and dependent variables. Data collection is carried out through surveys where the data studied are from samples taken to obtain relative events, distribution, and relationships between variables (Sekaran & Bougie, 2016). The source of data in this study is primary data, where data is collected directly from special data sources and is directly related to the research problem to be studied Cooper & Emory (1995), through shared questionnaires. The method of filling out questionnaires is carried out independently by respondents (self-enumerated) using questionnaires managed by researchers and sending questionnaires to sample respondents via email to official BPS employees or through Whatsapp Group (WAG) communication media.

### **Population**

The population in this study includes one of the financial managers within BPS throughout Indonesia who have long held financial management positions or those who have recently held financial management positions. The total population in this study was 517 with details as shown in the table.

No	Satuan Kerja	Jumlah
1	Satuan Kerja Pusat	3
2	Satuan Kerja Provinsi	34
3	Satuan Kerja Kabupaten dan Kota	480
	Jumlah	517

### **Samples and Sampling Techniques**

A sample is the portion of the study population used to estimate the results of a study. The purpose of the sample is to select several elements in a population so we can later conclude the entire population (Cooper & Schindler, 2014). While sampling technique is the process of selecting the right individual, object, or event as the right one as representative of the entire population (Sekaran & Bougie, 2016). The sample selection method is probability sampling, which is proportional area random sampling where samples are selected based on certain criteria and proportioned based on provinces in Indonesia to represent the number of samples in each province.

According to Hair *et al.* (2014), the minimum number of samples required to use the Structural Equation Model (SEM) is 5 to 10 times the number of indicators.

Based on these provisions, this study’s minimum number of samples is  $27 \times 10 = 270$  respondents. The research sample of 270 respondents is expected to represent the entire population in the Central Bureau of Statistics throughout Indonesia.

**Data Collection Methods and Instruments**

Data is collected by self-enumerated method or by self-filling by respondents online through Google form. The survey link is emailed to financial managers at Satker BPS throughout Indonesia via Whatsapp. This research instrument uses a rating scale. Respondents were asked to choose a scale according to each statement item's response statement or attitude. Each variable indicator is measured using a 5 (five) point Likert scale. Using a structural equation model/Structural Equation Model (SEM), which is a type of multivariate analysis, namely the application of statistical methods that analyze several variables simultaneously (Hair *et al.* 2017). Modeling with SEM allows researchers to answer dimensional research (measures indicators of a concept) and performs regression analysis (measures the effect of the relationship between factors whose dimensions have been identified).

SEM analysis in this study uses PLS-SEM which is a causal modeling technique to maximize the variance of endogenous variables that can be explained by exogenous variables. Another advantage of PLS-SEM is that it has resilience in dealing with random data and missing data and makes stronger predictions by making independent construct variables directly based on the cross-product of response variables (Garson, 2016). PLS pathway modeling is recommended at an early stage of theoretical development to test and validate exploratory models (Henseler *et al.*, 2009).

**3. Results**

**Structural Equation Modeling for Organizational Performance.**

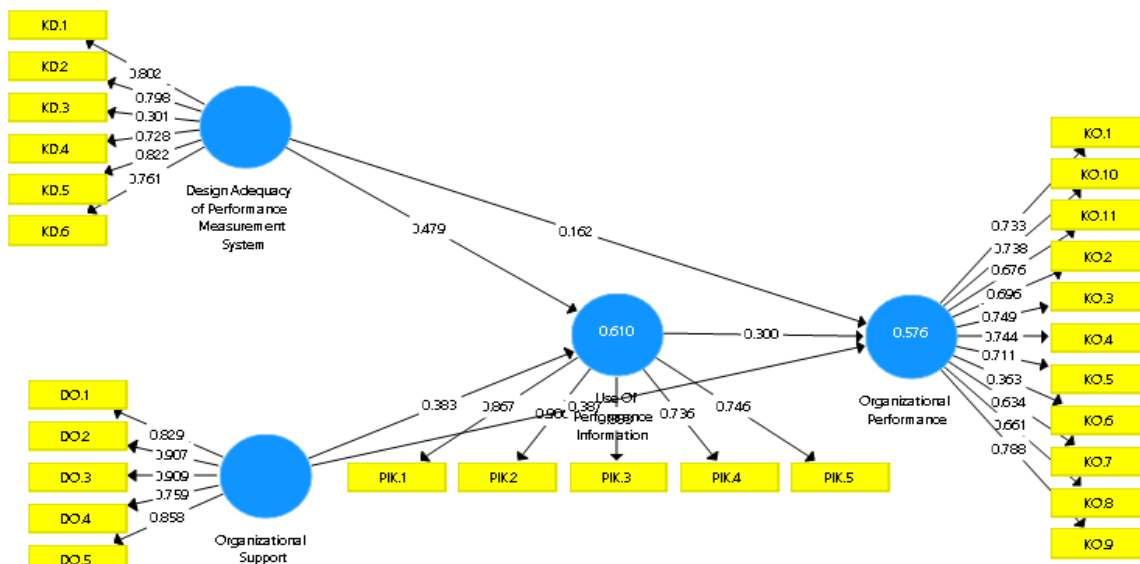


Figure. 2

The test was carried out using the Structural Equation Modeling analysis tool with Smart PLS (SEM-PLS) software. From 270 respondents who filled out the questionnaire, results were obtained.

	<b>R Square</b>	<b>R Square Adjusted</b>
<b>Organizational Performance</b>	0.576	0.572
<b>Use of Performance Information</b>	0.607	0.604

So it can be interpreted that the organizational performance construct is 0.572, which means that the variables in the model can explain the dependent variability by 57.2%. The rest is translated by other variables not contained in this study. Meanwhile, for the construct, the use of performance information is 0.604, which means that the model's variables can explain the variable use of performance information by 60.4%, while other variables outside the model explain the rest.

**Validity and Reliability**

To ensure that the instruments used in research can measure the variables they should and can measure them accurately (Sekaran and Bougie, 2016), instrument tests were carried out which included validity and reliability tests. For measurement of validity and reliability, the Cronbach Alpha and composite reliability values must be above 0.7. So based on the results of the assessment, the value has met the reliable category. The validity of the value must be above 0.5 according to the value obtained in the calculation below on the Average Variance Extracted (AVE) value. So that based on the results obtained, it can be categorized as valid.

	<b>Cronbach's Alpha</b>	<b>rho_A</b>	<b>Composite Reliability</b>	<b>Average Variance Extracted (AVE)</b>
<b>Organization Support</b>	0.906	0.914	0.931	0.729
<b>Design Adequacy</b>	0.845	0.847	0.890	0.618
<b>Organizational Performance</b>	0.894	0.896	0.913	0.512
<b>Use of Performance Information</b>	0.886	0.898	0.917	0.690

**Hypothesis Test Results**

Based on the results of the analysis of the direct influence of hypothesis testing, a t statistics value above 1.669 is obtained, which means that all hypotheses are accepted, where the largest value is Design Adequacy on Use of Performance Information, which obtained a value of 8.918 with a significance level of 0.000 so that it can be concluded that Design Adequacy has a significant positive effect on the Use of Performance Information.

	<b>Original Sample (O)</b>	<b>Sample Mean (M)</b>	<b>Standard Deviation (STDEV)</b>	<b>T Statistics (O/STDEV)</b>	<b>P Values</b>
<b>Organization Support -&gt; Organizational Performance</b>	0.387	0.387	0.061	6.314	<b>0.000</b>
<b>Organization Support -&gt; Use of Performance Information</b>	0.382	0.378	0.061	6.275	<b>0.000</b>
<b>Design Adequacy -&gt; Organizational Performance</b>	0.147	0.153	0.066	2.221	<b>0.027</b>
<b>Design Adequacy -&gt; Use of Performance Information</b>	0.476	0.484	0.053	8.918	<b>0.000</b>
<b>Use of Performance Information -&gt; Organizational Performance</b>	0.313	0.310	0.070	4.455	<b>0.000</b>

Based on the results of indirect testing through the mediating variable, namely the Use of Performance Information, the results obtained for all independent variables have a significant positive effect on the organizational performance of the Central Bureau of Statistics which is mediated by the use of performance information. Where the value can be seen in the table below.

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Organization Support -> Use of Performance Information -> Organizational Performance	0.120	0.117	0.032	3.767	<b>0.000</b>
Design Adequacy -> Use of Performance Information -> Organizational Performance	0.149	0.150	0.038	3.908	<b>0.000</b>

#### 4. Discussion

Based on the results of the hypothesis testing conducted, the Design Adequacy system has a positive and significant effect on the Use of Performance Information and Organizational Performance. This is following the research conducted Markoski & French (2019), where the adequacy of the system design provided will have a positive and significant effect on the use of the existing system, and other research from Widodo *et. al.* (2013), that the quality of the system affects the use of the system. So it can be concluded that a good system and the completeness of the information provided will increase the use of the information system as a consideration for decision-making, which will later improve the organization's performance.

While hypothesis testing on Organization Support has a positive and significant effect on the Use of Performance Information and organizational performance, this is different from research conducted by Markoski & French (2019); where based on his research Organization Support does not have a significant relationship with the Use of Performance Information, meaning that Organization Support in encouraging the Use of Performance Information but not requiring it to have a significant influence on the use of performance information. While the research conducted by Moynihan & Pandey (2010), organizational support such as management commitment, development culture, and flexibility is important in the Use of Performance Information. Choi & Woo (2021), found that organizations that will improve their performance by using performance information need support from management and leadership.

For limitations in this study, the work unit that is the object of research is only the Central Statistics Agency, so it cannot be used to generalize other agencies that also use the same Performance Information. Variables that affect the Use of Performance Information are also still very limited. Hence, it needs to be done again using other variables or factors outside the model



that can explain more comprehensively, such as external and internal factors and budget factors that can affect the Use of Performance Information and the organization's performance.

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