

# Formalisasi dan Employee Accountability: Peran Managerial Monitoring Behavior dan Perceived Competence = Formalization and Employee Accountability: The role of Managerial Monitoring Behavior and Perceived Competence

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## Abstrak

Employee accountability merupakan elemen penting yang bertindak sebagai pedoman perilaku. Variabel ini mendorong karyawan untuk bertanggung jawab atas keputusan dan tindakan yang mereka ambil. Penelitian ini bertujuan untuk mengetahui apakah managerial monitoring behavior dan perceived competence memiliki peran mediasi dalam mekanisme hubungan formalisasi dan employee accountability. Data kuantitatif dikumpulkan dari 331 pegawai instansi pemerintah di Indonesia secara daring. Data dianalisis dengan metode structural equation modelling menggunakan IBM SPSS AMOS 24. Dibangun melalui teori kognitif sosial, hasil penelitian menunjukkan adanya peran mediasi managerial monitoring behavior dan perceived competence dalam hubungan formalisasi dan employee accountability. Dalam penelitian ini, perceived competence (komponen person), formalisasi dan managerial monitoring behavior (komponen lingkungan), dan employee accountability (komponen perilaku) berperan sebagai determinan yang dapat saling mempengaruhi, meskipun tidak secara bersamaan. Berdasarkan hasil penelitian, selain memantau kinerja, organisasi dan pemimpin perlu mempromosikan pemantauan efektif mengenai fasilitasi interpersonal bawahan mereka untuk memperkuat employee accountability. Organisasi juga perlu memperhatikan perceived competence karyawannya untuk meningkatkan employee accountability. Temuan penelitian didapatkan dari organisasi pemerintahan yang memiliki formalisasi tinggi, sehingga hasil penelitian dapat berkontribusi pada organisasi yang juga memiliki formalisasi tinggi.

.....Employee accountability is an imperative element that acts as a behavior guideline. It encourages employees to be responsible for the decisions and actions they took. This study aims to analyze whether managerial monitoring behavior and perceived competence mediate the relationship between formalization and employee accountability. Quantitative data was collected online from 331 employee of government agency in Indonesia. Structural equation modelling in IBM SPSS AMOS 24 was conducted to examine the relationships among the variables. Building on social cognitive theory, this study supporting the mediation role of managerial monitoring behavior and perceived competence in the relationship of formalization and employee accountability. In this study, perceived competence (person), formalization and managerial monitoring behavior (environment), and employee accountability (behavior) act as determinants that can influence each other, although not simultaneously. This study suggests to organization and leader to not only improving task monitoring, but also performing interpersonal facilitation monitoring to reinforce employee accountability. Organization also need to pay attention to employee's perceived competence to increase employee accountability. Research findings are obtained from government organizations that have high formalization, so that research results can contribute to organizations that also have high formalization.