

Implementation of Performance Accountability System for Government Institution: A Case Study in Indonesia

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Abstracts: This research aims to understand implementation of performance accountability system for government institution that are very significant due at the ontological level and sociological level. The problem is very interesting to be analyzed by conducting a qualitative research method based on public policy theory. Data were collected through in-depth interview, observation, and documentation related with cases in Indonesia. Data were analyzed by using interactive models are data reduction, data display, data verification, and supported by triangulation. The results were based on ontological level and sociological level using public policy perspective for improving implementation of performance accountability system for government institution policy and practice. Vision and mission of public policy on managing performance accountability system for government institution are needed for providing information to stakeholders related regarding the regulations and sanctions. This result provides inputs for making better regulation on implementation of performance accountability system for government institution policy in Indonesia for state agencies as public officials and practitioners.

Keywords: Public policy theory, Performance management theory, Punishment theory.

1. INTRODUCTION

In the government system in Indonesia, the distribution of public money is allocated to the Ministries and Local Governments. The amount is adjusted to the government's strategy in implementing national development. Budget support in state budget is based on the plan for the real needs of each sector, but in the end it is adjusted to the state's financial capacity. Each budget allocation has program objectives that are arranged in a plan that supports the government's vision and mission. Budget support will be spent and operationalized as an executing process by government agencies in accordance with the allocation of programs and activities. At the end of the fiscal year, the state budget management work unit is required to account for the budget that has been used through Financial Reporting and Performance Reporting or known as the report of performance accountability system for government institution. Both are implementations of state budget management as required in Government Regulations.

Financial and performance accountability reporting is a form of accountability to higher authorities. Vertical accountability is also an accountability to the public, horizontal accountability. Accountability to higher authorities, for example, is the accountability of the Minister to the President, the accountability of the Director Generals to the Minister, and the Heads of Regional Apparatus Organizations to the Governor/Regent/Mayor. While accountability to the public is a form of accountability of a government agency to the wider community who do not have a relationship as a superior-subordinate, but have a relationship and moral responsibility in the management of good governance.

Based on observation and information stated above, at the policy level, there are multiple interpretations of implementation of performance accountability system for government institution policy. At the implementation level, there will be implied on implementation of performance accountability system for government institution policy. This study aims to understand the analysis on implementation of performance accountability system for government institution.

1.1. Background

Accountability includes financial accountability, fairness accountability and performance accountability. Financial accountability is the responsibility of individuals and organizations to account for finances based on applicable regulations, standards, procedures. Justice accountability expects public officials to treat citizens fairly in every decision and performance accountability focuses on community demands for government institutions to be able to show results that are beneficial to society.

Formally, the government in Indonesia currently uses 2 types of accountability, namely financial accountability and performance accountability, so that the quality of government agency accountability management can be seen from both. The quality of financial management can be seen from the opinion of the State Audit Board of the Republic of Indonesia on the Financial Statements of a government agency. This assessment opinion is issued by the State Audit Board of the Republic of Indonesia on the audited financial statements of a government agency. The quality of management in performance accountability can be seen from the results of the evaluation of the implementation of the Performance Accountability System for Government Agencies which is the authority of the Ministry of Empowerment of State Apparatuses and is carried out every year.

The issue of implementation of performance accountability system for government institution has not been widely discussed in the literature so far. All the previous literature discussed more about improving performance management, implementing performance management, and evaluating performance management. There is little literature on the discussion of implementation of performance accountability system for government institution.

Implementation of performance accountability system is discussed in full only at the level of business sector organizations. Therefore, implementation of performance accountability system for government institution is important to research by bridging the internal organizational strategies that must be carried out to achieve best performance accountability system that does not only focus on achieving development goals but also resilient performance management mechanisms.

Based on the explanation above, there are no statutory level of regulation as a legal umbrella on implementation of performance accountability system for government institution policy. At the novel level, it is necessary to have an analysis of implementation of performance accountability system for government institution policy and a deeper exploration of ontological and sociological level and this issue is very interesting to be studied. How are the supporting and inhibiting factors for implementation of performance accountability system for government institution and the proposed model for implementation of performance accountability system for government institution in Indonesia?

1.2. Research Objectives

This research is useful for academicians and practitioners in adding knowledge on public policy theory. This research also works as a recommendation for the legislative and executive as the public officials that make a revised and detailed regulations on implementation of performance accountability system for government institution.

1.3. Original Research

The influence of individual regulatory focus and accountability form in a high performance work system. There is a relationship between the implementation of High Performance Work Systems (HPWSs) and organizational strategy. HPWSs are a group of practice aspects of human resources that include recruitment, selection, training, assessment, and reward systems. The practices in these HPWSs have a significant impact on performance. Parallel results can occur when an organization uses HR practices to develop employee skills and motivation that align with strategic outcomes that are important to the organization. There are 2 important forms of individual performance, namely task performance and challenge performance. Task performance considers individuals on specific work-related activities required to support the company's technical core. Performance challenges consider

the actions taken to promote change and innovate. The results showed that individuals who focused on promotion, had readiness to face bigger tasks and higher performance challenges, while individuals who focused only on task performance tended to be relaxed and comfortable in their positions and avoided performance challenges. Individuals who focus on promotion are more responsible for outcomes, tasks or innovations, pay attention to progress and are quick to adopt behavioral strategies to achieve positive outcomes. Each individual has expertise supported by adequate incentives will further increase morale and improve organizational performance (Guidice, Mero, Matthews, & Greene, 2016).

There are 2 (two) kinds of accountability demands, which include: (1) instrumental accountability refers to the use of accounting tools (budget/accrual accounting) to hold individuals accountable for actions taken. (2) relational accountability refers to the use of non-financial tools in promoting social goals through socialization among individuals, organizations and institutional forces. There are striking similarities, namely the various demands for accountability and the need for dual accountability methods, namely financial accountability and non-financial accountability. NPM reform emphasizes a logical shift towards a balanced approach to accountability that combines financial and non-financial elements with information mechanisms in realizing public service accountability. Although in practice financial and budgetary accountability dominates. However, the interrelated accountability relationship between organizational structures and agencies interact and influence each other in unclear ways, which creates the need for a duality between instrumental accountability and relational accountability. A balance is needed between the implementation of accounting-based compliance logic aspects with public services focused on dialogical, relational and social accountability. Accountability is not only based on single logic accounting but also on multiple logics. The results of the study conclude: (1) conventional instrument mechanisms and accrual-based reporting tools support managerial accountability through compliance logic; and (2) relational accountability through public dialogue becomes central in public sector accountability. More attention needs to be given to balancing the dual logic of instrumental and relational in public services. Key themes include: (1) the meaning of accountability, (2) accountability mechanisms, (3) institutional influence on accountability, (4) the effect of NPM on accountability practices and the nature of their changes (5) accountability challenges through financial and non-financial mechanisms, and (6) accounting involvement (Rana & Hoque, 2020).

Implementation of a performance measurement system is needed to increase accountability in the public sector. Accountability is the responsibility of individuals or organizations in carrying out certain tasks. In the context of a democratic state government, it can be interpreted that accountability is the responsibility of the government to the people who have paid taxes to finance government and development.

Accountability as a community right or stakeholder group in society that arises from the relationship between the responsible organization and the payee. Accountability can be reflected in the use of public funds. How well the government spends public money is difficult without having a clear performance measurement system. Accountability can be realized by using the right performance measurement, especially in government organizations. The approach is more directed towards outcomes and outputs than inputs and procedures. In a number of countries, there are efforts to increase accountability and use resources wisely through performance measurement and new budgeting techniques such as performance-based budgeting, activity-based costing, and the use of accrual-based accounting. Measuring results is very important in non-profit organizations because it increases accountability. By having a results-oriented performance measurement system, the public has confidence in government organizations. It was found that organizational culture factors also influenced changes in public sector management. Accountability to government agencies can be increased through the use of a performance measurement system, namely performance measurement that focuses on results, which is one of the important elements in New Public Management (Ali, Elham, & Alauddin, 2014).

The South Korean government's performance management system can make recommendations for improvement from the institutional, operational, and value dimensions. The reform movement in the public sector, especially in the South Korean government, has provided a new direction for the field of public sector management. To achieve this goal, the government takes management steps systematically by establishing a performance management system to improve the efficiency, effectiveness, and accountability of government administration by

establishing basic principles and institutional foundations on which to evaluate government performance. In its implementation, the performance management system in the South Korean Government consists of 4 steps, namely: (1) performance management plans in all agencies; (2) implementation; (3) performance management system review; and (4) performance evaluation and feedback on the results of their performance evaluation. Heads of central government agencies establish a five-year performance management strategy and annual implementation plan. Central government agencies formulate annual performance plans and submit them to the Government Performance Evaluation Committee which oversees all government performance evaluation and management systems. Performance management is overseen by the Office of Management and Budget, the top political leadership in the central government in South Korea in overseeing government performance. The Prime Minister holds substantial political authority over the management of government performance and takes the lead in the assessment of performance evaluation methods, standards and indicators. The South Korean management system focuses more on evaluation aspects than performance. The Korean government involves civilians in evaluating the government's performance consisting of experts from academia, non-governmental organizations, and the mass media. Government performance management improves the quality of governance by mutually beneficial cooperation to ensure efficient performance evaluation. South Korean government performance management system according to institutional, operational and value dimensions. The performance management system of the South Korean Government has developed distinct features such as strong political leadership, diversity of types of performance evaluation, institutional involvement of civil experts, and a system of mutually beneficial cooperation among the given institutions in the efficient management of performance (Roh, 2018).

Talent Management hybrid model found that hard skills, competency, and performance have positive influence on talent management (Hendriarti, Othman, Arif, Assery, & Jamal, 2022). The abuse of power in Indonesia has an impact on deviant actions that are not only under pressure from power, but also the moral behavior of public officials (Riyadi, 2020b). Abuse of power involves a lot of conflicting interests. Service policy must be controlled by the state for the greatest prosperity of the people. The conflict of interest to maintain power in service policy causes state losses and the suffering of the people (Riyadi, 2020a). Weak in law enforcement in solving cases of politicians of state officials causes many cases to be delayed in the prosecution process, this is an indication of weakness of law enforcement (Riyadi, Wibowo, & Susanti, 2020). In particular case, dispute of right of individual property has adopted individual and communal rights as well as self-government property rights are analyzed through strategic analysis theory and since it is related to public policy (Riyadi, 2017). There has been an abuse of power against the authority of the state institution. It is better if the legislators of the laws and regulations think about operational accountability that need a check and balance system of the law enforcement (Riyadi, Hermanto, Harlina, & Purnomo, 2020).

However, there are not so many literature references that discuss implementation of performance accountability system for government institution. The theory of performance management for government institution discusses the steps and strategies that must be carried out by public organizations. The existing literature does not discuss whether the process carried out by the government is continuous or not. It is necessary to analyze the implementation of performance accountability system for government institution to achieve development outcomes.

Based on the explanation of the differences of above previous research tend to problems on implementation of performance accountability system for government institution by enforcing rules and standards to be setup in laws and regulation. Following up previous study gap and the phenomena, so this study analyzes a multi policies approach regarding on the implementation of performance accountability system for government institution in Indonesia.

2. RESEARCH METHODS

This study is conducted on a qualitative descriptive method. A qualitative research strategy can be applied if the research problems need to be explored deeper or followed up on previous quantitative research due to a previous theory or concept that is still considered unable to capture the complexity of the problem under study. A qualitative research approach produces descriptive data in the form of words or writings and behaviors that can be

observed from the subject and object of the study itself. The qualitative approach was chosen because it is in accordance with the aims of the research to describe and understand the phenomena, events, social activities, attitudes, beliefs, and perceptions of people (Creswell, 2013).

Data collection in this research were interviews, observation and documentation. In-depth interview was conducted and performed to key informants. Participant observation was conducted by authors and team to obtain records in the field of study. Related documentation was gathered from many sources such as internet media and library documents. Data analysis were using 3 steps, which were data reduction, data display and data verification refer to the interactive model. Data reduction is to sort out the main data, data display is to present the data, and data verification is to conclude the main themes of the results (Miles & Huberman, 1994).

Validity and reliability used triangulation based on the observation, in-depth interviews, and documentation analysis to obtain valid and reliable data coping credibility, transferability, auditability, and confirmability. Credibility was related to the truth aspect by means of triangulation to compare the results of an interview with the results of interviews with colleagues. Transferability shows the applicability of research to other studies that readers can understand the results of qualitative research. The report is made in a detailed, clear, and systematic manner. Auditability means that it can be tested by examining the entire research process, since designing case studies, determining data sources, data collection, data analysis, make conclusions, can be traced and showing the processes and results. Confirmability relates to the objectivity that the research results are agreed and accepted (Creswell, 2009).

3. LITERATURE REVIEW

3.1. Public Policy Theory

Public policy is a complex pattern of interdependence collective choices, including decisions to act made by government agencies or offices. Dunn argues that public policy is a series of actions that are determined and implemented or not carried out by the government that has a purpose or is oriented towards certain goals for the benefit of the whole community. The implications of this understanding are: its first form is the determination of government action, not enough to only be stated but also implemented in real form, based on certain aims and objectives, and essentially aimed at the interests of the entire community. Public Policy analysis is an intellectual and practical activity aimed at creating, critically assessing, and communicating knowledge about and within the policy process. The policy analysis process has 5 interdependent stages that together form a complex and non-linear cycle of intellectual activity. These activities are sequential in time and are embedded in a policy process that is complex, non-linear and essentially political (Dunn, 2012).

There are six developments in the paradigm of public administration; Paradigm 1 The Politics/Administration Dichotomy (1900-1926), Paradigm 2 Principles of Public Administration (1927-1937), Paradigm 3 Public Administration as Political Science (1950-1970), Paradigm 4 Public Administration as management (1956-1970), Paradigm 5 Public Administration as Public Administration (1970-present), and Paradigm 6 Governance (1990-current) (Henry, 2018).

The emergence of the New Public Management (NPM) paradigm in the early 1990s is an important momentum questioning the dominance of the government and providing space for the private sector to participate in public services. A new model in public policy is needed to improve the performance of public services with results-oriented and competitive dynamics by changing the rules of the game and fostering creativity in providing services (Hood, 1991).

Based on the epistemological and sociological description of public policy theory for refining the research, it can be stated that making multi-policies and regulations related with implementation of performance accountability system for government institution is a part of public policy theory.

3.2. Performance Management Theory

The scope of performance management is very broad. Performance management has become a central part of governance and decision-making at all levels of government and is also beginning to permeate the practice of non-profit organizations. Efforts to implement performance management are present when there are organizational demands to realize the results to be achieved. This meaning has been discussed in detail in strategic management theory. The question that often arises from strategic management experts is how to operationalize organizational strategy into technical actions. For this reason, performance management theory is then present in order to translate the concept of strategic management into technical organizational activities (Kroll & Proeller, 2013).

Many experts define performance management and its benefits for the performance of public sector governance. suggested that performance management refers to the daily strategic use of performance information by managers to correct problems before they manifest in performance deficiencies. Performance management is a strategy and approach in providing organizational success through improving employee performance and increasing individual and group capabilities (Armstrong & Baron, 1998).

Performance management positively as being able to ensure that the organization can manage its goals so that organizational results will be more easily achieved. Performance management emphasizes the processes that influence the success and glory of the organization through organizational leaders and employees who can collaborate in formulating goals, results, and awarding employees who are good at performing. In general, the opinion of experts regarding performance management is beneficial and has a positive effect on organizational performance. Therefore, the maturity of the concept of performance management should be easy to implement operationally by every public sector government (Hood, 1991).

The performance management system seeks to ensure the ease of implementing integrated performance management. The availability of a performance management system will be a strategic bridge in managing various systems that can connect the needs and expectations of various interest groups (Abad, Cabrera, & Medina, 2016). The times have demanded organizations to be agile and dynamic, especially in responding to various crises so that organizations must be good at operating their performance, dealing with competitive competition, and an environment that often changes quickly (Bronzo et al., 2013).

Performance evaluation is a key procedure in performance management and an effective way to improve organizational performance. It discusses more about evaluating behavior and outcomes after implementation. The concept of performance management is built on performance evaluation, proposed and applied to organizational management practices. The advantage of performance management lies in ensuring the achievement of overall performance objectives and constant performance improvement of the performance level through a series of processes, including performance planning, performance goal setting, performance monitoring, performance information gathering, performance. evaluation, and performance feedback from the perspective of management and organizational strategy.

Based on the epistemological and sociological description of public policy theory for refining the research, it can be stated that making multi-policies and regulations related with implementation of performance accountability system for government institution is a part of performance management theory.

3.3. Punishment Theory

The theory of punishment is considered a moral theory, and the issue of justification of punishment is presented as the key between utilitarian and ethics. when the state should punish is reduced to the question of how and when certain people should punish others. People are morally obligated to regulate their actions with the aim of maximizing welfare or fair treatment. Punishment is not a behavior, but a institution. It is part of the system that involves behavior norms, authoritative procedures for generating these norms, authoritative procedures for decisions to impose sanctions, and some measure of practical power over people or resources. Punishing isn't just

for hurting them. This is to stake a claim for a certain type of institutional authority. Punishing someone means asserting the right and accepting the obligation to punish anyone under the same circumstances and behavior, even if the other person is just a brother.

Punishment is never isolated to individual action: to punish is to act as an officer or agent participating in the system to enforce authoritatively promulgated norms. Because punishment is part of the system of institutional authority (Binder, 2002).

Punishment theorists should study Hobbes in more detail. First, amid mainstream theory that views punishment as a morally justified practice, the right to refuse is new, radical, and potentially disruptive. Taking the right to refuse seriously can lead to concludes that punishment cannot be fully reconciled with the criteria for political legitimacy established in modern liberal theory.

On the other hand, punishment creates a dilemma for liberals: corporal punishment is socially possible necessary, but it is also an act of violence, a persistent trace of state rule more powerful in the system if it is not committed to governing by consent. The strange notion of the right to refuse punishment has disappeared quite frankly on the subject of respect for criminals. Retributivists have long argued that we fail to honor a convicted criminal if we punish him for consequentialist reasons.

According to this view, punishment and honor are compatible only when punishment is meted out as a just recompense for meritorious conduct. On the other hand, defenders of the consequentialist theory argue that they, not retributivists, respect the accused well. In contrast to retributivism and mainstream consequentialist theory, Hobbes refuses to offer an alternative and more convincing picture of what it means to respect a person even when we punish him: we honor the criminal by admitting that punishment, even though it may be justified by the interests of society, barely coincides with the interests of the condemned. or legitimate from his perspective (Ristroph, 2009).

Based on the epistemological and sociological description of public policy theory for refining the research, it can be stated that making multi-policies and regulations related with implementation of performance accountability system for government institution is a part of punishment theory.

4. RESULT AND DISCUSSION

Based on the data collection and data analysis, it can be resulted as follows.

The Government Agency Performance Accountability System is a government program implemented in Indonesia since 1999. This program aims to foster a more result-oriented culture of government agency performance, so that the budget used is effective, efficient and economical.

Thus the Performance Accountability System for Government Agencies is a form of performance management in order to achieve organizational goals in managing available resources for the welfare of the community. Performance management is a strategic and integrated approach to achieving sustainable success for the organization by improving performance for the people who work in it and by developing team capabilities as well as individual contributions.

The implementation of the Performance Accountability System for Government Agencies in Indonesia learns from the model that has been applied in America known as the Government Performance Result Act, namely the Government Performance and Results Act which was launched by the American government as a way to help complete long-term performance management.

The main purpose of this application is to improve government performance by requiring the availability of organizational strategic planning, which contains clear and measurable and results-oriented vision, mission, goals and objectives of government institutions. The stages of performance management in this model have similarities

with the implementation of the Performance Accountability System for Government Agencies in Indonesia, starting from the preparation of an organizational strategic plan that contains the vision, mission, strategic goals and strategic objectives as well as indicators for measuring organizational success.

The implementation of the Performance Accountability System for Government Agencies in Indonesia has been running for about 2 decades. However, from the results of the evaluation of the implementation of the Performance Accountability System for Government Agencies within the last 5 years, it can be concluded that the results are no more than 50% of Ministries/Agencies and Local Governments able to get the BB category level (70-80), A (80-90) or AA category. (90-100).

This means that there are still many government agencies that have not achieved the level of performance accountability satisfactorily. In carrying out the evaluation of the Performance Accountability System for Government Agencies, the Ministry of State Apparatus Empowerment conducts an assessment and directs the implementation of the Performance Accountability System for Government Agencies at Ministries/Agencies and Local Governments on evaluation components which include: performance planning, performance measurement, performance reports, performance achievements and evaluations. internals.

Category Results Assessment of the implementation of the Performance Accountability System for Government Agencies is associated with budget efficiency. If the value obtained from the evaluation of the Performance Accountability System for Government Agencies of a government agency gets a higher category, then the use of the budget within the agency is categorized as efficient and effective, but on the contrary if the government agency gets the evaluation results of the Performance Accountability System for Government Agencies the lower , indicating the use of the budget is less effective and less efficient or can be a potential for budget inefficiency.

In relation to budget efficiency, from the evaluation of the implementation of the Performance Accountability System for Government Agencies conducted by the Ministry of State Apparatus Empowerment at Ministries/Agencies and Local Governments, potential waste of state budget has been found. According to the Ministry of State Apparatus Empowerment, the potential for inefficiency is that programs and activities contained in strategic planning are still found, but do not have a relationship with the vision and mission and are not correlated with efforts to achieve strategic goals of the air organization, there are programs and activities that do not have a significant influence on strategic goals organization.

Therefore, the implementation of the Performance Accountability System for Government Agencies encourages the management of the state budget to be carried out efficiently, effectively and accountably. This is in line with the reform of the financial sector in Indonesia which states that results-oriented accountability is the first and main principle of state financial management, and that every money spent by the state budget must have tangible results and benefits for the welfare of the community.

The supporting aspect of implementation of performance accountability system for government institution is the existence of regulations that force work units to carry out good performance management. The nature of the regulations formed will become legality for work units in carrying out performance. Without specific and specific regulations in regulating performance management, it will certainly be able to hinder the implementation of performance accountability system for government institution.

There are supporting factors and inhibiting the implementation of performance accountability system for government institution. This condition is something that needs to be considered so that the government institution knows the internal conditions in their respective problems. Supporting factors mean things that can support the successful implementation of performance accountability system for, while inhibiting factors mean things that hinder the successful implementation of performance accountability system for government institution.

The supporting and inhibiting factors for implementation of performance accountability system for government institution is concluded from the results that have been researched in the field. The presentation of supporting

factors looks at the strength of the organization in carrying out performance management and existing opportunities, while the inhibiting factors take into account the weaknesses of the organization in carrying out performance management that have the potential to become obstacles. The results of the analysis of the presentation of the supporting and inhibiting factors of implementation of performance accountability system for government institution are certainly based on the analysis of implementation of performance accountability system for government institution.

Based on several result above, it is known that public policy regulates all matters concerning the affairs of all levels of society. It is an important stage, because no matter how good a public policy that has been made it will be in vain if there is no effort to implement it because it will not bring the desired goal. Without effective implementation in a policy, the decision of policy makers will not be successfully implemented.

5. CONCLUSION

Based on the analysis and discussion of the research result above, it can be concluded that implementation of performance accountability system for government institution and its implementation policy is important in reaching the effectiveness of policy implementation.

It is suggested that the legislative and executive as the public officials in making multi-policies and regulations regarding implementation of performance accountability system for governmental institution policy have to be involved and implied for revising regulation on implementation of performance accountability system for government institution and its implementation policy in Indonesia.

The related institutions as the public officials in making regulations on implementation of performance accountability system for government institution policy in Indonesia should be conducted for making better multi-regulation and covering the implementation of performance accountability system for government institution.

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