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The Evaluation of Performance Indicators Development: A Study on Indonesian Financial Transaction Report and Analysis Center (PPATK)

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Abstract:

Research aims: This research aims to evaluate the development of performance indicators using the performance blueprint analysis tools and know what factors are instrumental in the development of performance indicators for public organizations in Indonesia using Institutional Isomorphism point of view.

Design/Methodology/Approach: The study comprised qualitative research undertaken at one public organization, the Indonesian Financial Transaction Reports and Analysis Center (PPATK) in Jakarta.

Research findings: This study revealed that the PPATK business process was still not optimally aligned with the performance blueprint analysis tools. This study also uncovered eleven factors that play a role in the development of performance indicators: mindset, business process, comfort zone, technical competence, regulation, activity plan, process, drafting, management commitments, monitoring and evaluation, reward and punishment, and performance data management.

Theoretical contribution/Originality: This study contributes to knowledge of the institutional isomorphism's influence, primarily normative isomorphism at a public organization. Also, this research is the first research to use the performance blueprint more thoroughly, with six types of analysis.

Practitioner/Policy implication: This study has implications for ministries/institutions and regulatory agencies to implement the performance blueprint in the development process of performance indicators.

Research limitation/Implication: The limitations of this study are that the results of the performance blueprint analysis tools did not yet have the criteria as the basis for assessment of findings, and this research only employed a qualitative method; therefore, the resultant conclusions are still minimum.

Keywords: Performance Blueprint; Performance Indicators; Public Organizations; Institutional Isomorphism

Introduction

The Indonesian Financial Transaction Report and Analysis Center (PPATK) is one of the central government agencies obligated to deliver and report performance accountability. The assessment result of the AKIP PPATK evaluation from 2010 until 2018 indicated that the PPATK's performance

accountability has not fulfilled the expected rate "A" (PPATK Performance Report, 2018). It was inversely proportional to the achievement of the financial accountability of an Unqualified Opinion (WTP) from 2006 until 2018 for 13 consecutive years.

Besides, PPATK was awarded in the classification of archival implementation guidelines with the best predicate accreditation "A" from 2016 until 2021, issued by the National Archives of the Republic of Indonesia (ANRI). PPATK also won the public agency information disclosure award in 2018 for the category of Non-Structural Public Bodies. However, these achievements have not been followed by achievements in the field of performance accountability, as shown in Table 1 and 2.

Table 1 Results of PPATK's Performance Accountability Evaluation Assessment

No	Rated Components	Value weight	Years				
			2010	2011	2012	2013	2014
1	Performance Planning	35	17.51	21.15	23.53	24.15	24.15
2	Performance Measurement	20	10.92	11.79	11.95	12.31	12.71
3	Performance Reporting	15	8.13	8.31	9.05	10.35	10.35
4	Internal Evaluation	10	0.25	3.08	4.10	6.17	6.26
5	Performance Achievement	20	10.50	11.93	12.68	12.55	13.05
	Evaluation Result Value	100	47.31	56.26	61.31	65.53	66.52
	Performance Accountability Level		C	CC	CC	B	B

Table 2 Results of PPATK's Performance Accountability Evaluation Assessment

No	Rated Components	Value weight	Years			
			2015	2016	2017	2018
1	Performance Planning	30	24.28	24.00	24.80	24.84
2	Performance Measurement	25	16.88	18.05	18.48	18.51
3	Performance Reporting	15	11.08	11.08	11.26	11.27
4	Internal Evaluation	10	8.00	8.00	8.00	8.00
5	Performance Achievement	20	12.01	12.42	13.05	13.11
	Evaluation Result Value	100	72.25	73.55	75.59	75.73
	Performance Accountability Level		BB	BB	BB	BB

Source: Letter of the Minister of Empowerment of State Apparatus and Bureaucratic Reform Number: B/3782/M.PAN-RB/11/2013; Number: B/2956/M.PAN-RB/08/2014; Number: B/3989/M.PAN-RB/12/2015; Number: B/583/M.AA.05/2017; Number: B/5685/M.AA.05/2018; number: B/840/M.AA/05/2018.

Moreover, in accordance with the letter of the Ministry of Finance's Bureaucratic Reform Number B/840/M.A.05/2018, the evaluation of the Ministry of State Apparatus Utilization and Bureaucratic Reform on PPATK's performance accountability in 2018 showed that PPATK still had several problems. First, the implementation of performance management in the work unit was still a formality and has not described the work unit's performance. Performance management was formed only based on the fulfillment of obligations and has not been implemented factually. Second, the formulation of strategic targets and performance indicators at the work unit level has not been outcome oriented. Some strategic targets and performance indicators were still output-oriented, especially for strategic targets and program performance indicators. Third, planning and budgeting in echelon II units have not been in accordance with business processes and functional tasks. The structure description into a business process has not

been optimal, and some work unit activities still did not describe the causality relationship with the organizational outcome and objectives.

Fourth, some components of performance accountability assessment on government agencies systems were still weak; the formulation of PPATK work unit's key performance indicator/IKU was still not in accordance with the organizational level, such as many IKU for echelon I still used output performance indicators. As for the performance report, it was still not good because the non-achievement of the target analysis explanation was not adequate. Besides, the performance agreement has not been adequately laid out/cascading because there was no visible alignment of the performance measures of subordinates with the performance of their superiors, and there was no gradual description of performance. Another weakness is that the cascading performance of PPATK has not been utilized to review the performance alignment between the target and components/sub-components, so it could not be used to perform budget efficiency. Moreover, individual performance measures have not been aligned with organizational performance measures. Lastly, the quality of performance accountability evaluation has not triggered improvements in the implementation of performance management in PPATK.

Based on the information, it can be identified that the implementation of the performance measurement system in PPATK has not been optimal. It was due to various factors affecting both internal and external factors. For example, one of the problems in implementing a performance accountability system is the problem in the development of performance indicators (Sihaloho & Halim, 2005).

There have been many previous studies on performance measurement system problems. The majority of the research examined the extent to which internal and external factors affected performance measurement systems in Indonesia. For example, Wijaya and Akbar (2013) stated that organizational goals and objectives, information, and external pressures influenced the implementation of performance measurement systems. The research results of Sofyani, Akbar, and Ferrer (2018) revealed that institutional isomorphism still has a dominant effect on the implementation of performance measurement systems in local governments in Indonesia, resulting in a failure in the implementation of performance measurement systems. Another study by Ahyaruddin and Akbar (2017) found that coercive pressures resulted in accountability reporting as merely a formality to meet regulatory obligations, indicating pseudo-performance. According to Akbar, Pilcher, and Perrin's (2015) research, some agencies with low management motivation chose to mimic other agencies did or mimetic isomorphism. Meanwhile, agencies with better resources tended to utilize external consultants or local universities as sources of knowledge or normative isomorphism.

The several studies' results related to this study have some conclusions. First, the performance measurement/accountability system implementation since the reform era has not been optimal. Second, the implementation of performance measurement/performance accountability systems is still influenced by internal and external pressures that cause performance reports only to describe pseudo-

performance. Third, internal and external factors affecting the implementation of performance measurement/performance accountability systems can be explained by institutional theory (coercive, mimetic, and normative isomorphism).

Similar research that investigated problems about performance measurement systems in Indonesia has been widely found. However, the research still has limitations that only examined in the scope of municipal/district government, so it could not be generalized as a description of the practices of performance measurement systems' implementation in Indonesia at large (Sihaloho & Halim, 2005; Sofyani et al., 2018; Risakotta & Akbar, 2018; Pratiwi & Akbar, 2018). Another research suggestion is to expand the research object by replicating the research object in the provincial government (second layer) or central government agency (first layer). Thus, with the inclusion of all three layers of government (central, provincial, and regional), it is expected that broader and holistic results can be obtained to support national efforts in evaluating a decade of reform (Akbar, 2011). It also aims to improve the policy practices of performance measurement systems and accountability in the future.

Therefore, it is necessary to research objects in the first layer, namely ministries/institutions in the central government, and the second layer, namely the provincial government, so that the practices of performance measurement systems in Indonesia can be described more widely. This research also provides academic and practical contributions through case studies in PPATK. Academically, this research contributes to the literature on the development of performance indicators and institutional theory.

The literature contribution in this study relates to the selection of research objects. Research objects were selected to enlarge population areas and expand the scope of other public sector organizations. Previous research still has limitations that only examined the scope of municipal/district government only, so it could not be generalized as a description of the practices of performance measurement systems' implementation in Indonesia at large (Sihaloho & Halim, 2005; Akbar et al., 2015; Tiro & Akbar, 2018; Husaini & Akbar, 2017; Sofyani et al., 2018). Other research has also suggested expanding population areas and the scope of other public sector organizations (Ahyaruddin & Akbar, 2016).

The selection of research objects at this central agency is expected to provide new knowledge about the development of the performance accountability assessment of government agencies system/SAKIP implementation in central government agencies, which according to the 2015-2019 RPJMN baseline data, as much as 60.2% have obtained a good performance accountability assessment of government agencies/AKIP value (B). Furthermore, the selection of research objects in the central government is also hoped to contribute new knowledge about the institutional isomorphism's influence, primarily normative isomorphism in central government agencies.

Furthermore, previous research using performance blueprint analysis tools has been found. However, previous research has not used a complete performance blueprint

analysis tool. This study used a more complete performance blueprint analysis tool than previous research, which previously employed 4 (four) analysis tools: relationship conformity analysis in the performance planning process, analysis of conformity of information between SAKIP documents, analysis of performance indicators with SMART criteria, and orientation analysis of performance indicators with Friedman quadrants (Tiro & Akbar, 2018; Husaini & Akbar, 2017). Meanwhile, this current study used 6 (six) analytical tools: logic model program visualization, relationship conformity analysis in the performance planning process, SAKIP document conformity analysis, Friedman quadrant four-quadrant analysis, SMART Analysis, and Frequency, Intensity, Targeted (FIT) analysis.

In practice, this research is vital for PPATK, considering the difficulties faced by management in improving its performance. This study's results are expected to contribute to PPATK in understanding the problems of the performance accountability system implementation and formulating strategies to perform better. This study also provides information to PPATK and other related parties in evaluating the development of performance indicators to improve future performance indicators. Besides, this research also provides information about potential problems and discovers important issues for PPATK, regulators, evaluators, government auditors, and universities to contribute to Indonesian government agencies' policies and performance accountability practices in the future.

Literature Review

Performance Accountability

The performance accountability of government agencies is one of the bureaucracy reform strategic policies of the Indonesian government. Accountability is the organization's ability to consider every action in the past decisions, wisdom in the decision-making, the efficient and effective execution of actions, and the value of the action's impacts (Stufflebeam, 1971). The Indonesian government began introducing performance accountability for public agencies through Presidential Instruction No. 7 of 1999 about government agency performance accountability. The presidential instruction is the impact of governance reform to transform the system from a new order era, which was said to be corrupt, un-transparent, and un-accountable, to a reform era that emphasizes a better, responsible, transparent, and accountable government (Sofyani et al., 2018).

Performance Measurement

Lohman, Fortuin, and Wouters (2004) identified performance measurement as a valuation activity to achieve specific targets derived from the organization's strategic objectives. Performance measurements can be used to assess work progress against predetermined goals and objectives (Mahsun, 2006). Performance measurements are also used to monitor the strategy's implementation by comparing the actual results with

strategic goals and objectives (LAN & BPKP, 2000). Performance measurement can also improve the quality of decision-making and accountability (LAN & BPKP, 2000). Sadjarto (2000) mentioned five benefits of performance measurement of a government entity. First, performance measurement improves the quality of decision-making. Second, performance measurements improve internal accountability. Third, performance measurements improve public accountability. Fourth, performance measurement supports strategic planning and goal setting. Fifth, performance measurements allow an organization to use the resources effectively.

Performance Indicators

To measure and increase performance accountability in government agencies, each government agency needs to establish a performance indicator. According to Hughes and Bartlett (2002), performance indicators are options or combinations of choices from multiple action variables aimed at determining some or all the performance aspects. Furthermore, according to article 1, Presidential Regulation No. 29 of 2014, performance indicators are defined as the measure of success that will be achieved from program performance and planned activities. Thus, performance indicators are a means of calculation and measurement used as a basis for assessing or viewing performance levels.

Performance Indicators Development

The development of performance indicators is an essential factor that needs to be considered to make performance information helpful. The utilization of performance information includes the adoption stage of performance measure development and the implementation stage of performance information for reporting, budget allocation, and assisting decision-making (Julnes & Holzer, 2001). The adoption phase is the development stage of organizational capacity in developing performance indicators and decision-making about performance measures to be used or adopted. Meanwhile, at the implementation stage, performance indicators development results are evaluated, selected, and implemented in strategic planning up to performance reporting.

Institutional Theory

DiMaggio and Powell (1983) stated three types of changes in the institutional form of isomorphism: coercive isomorphism, mimetic isomorphism, and normative isomorphism. Institutional theory is the formation of an organization due to institutional environmental pressures that cause institutionalization. The concept underlying institutional theory is based on the idea that to survive, an organization must convince the public of its legitimacy so that it deserves to be supported (Meyer and Rowan, 1977). This opinion is reinforced by Brignall and Modell (2000), who stated that external and internal pressures are the cause of an organization making adjustments aimed at gaining legitimacy, secure access to resources, and long-term survival.

The institutional theory put forward by Scott (2008) stated that regulatory pressures and normative systems cause an organization to adopt management practices. This opinion is used to explain actions and decision-making in public organizations. According to Basuki and Ridha (2012), the institutional theory emerged as a solid and widespread basis for explaining the individuals and organizations' actions caused by exogenous factors (Dacin, 1997; Dacin et al., 2002), external factors (Frumkin & Galaskiewicz, 2004), social factors (Scott, 2004), community expectation factors (Ashworth, Boyne, & Delbridge, 2009), and environmental factors (Jun & Weare, 2010).

The organizational environment is a source of norms and values that influence the organization's actions through "taken-for-granted" assumptions regarding behavior, organizational form, and processes considered valid (Ashworth et al., 2007). Organizations that prioritize legitimacy will tend to try to conform to external expectations or social expectations where the organization is located (DiMaggio & Powell, 1983). Besides, it causes organizations to focus on external systems that are symbolic only (Meyer & Rowan, 1977).

Institutional Isomorphism

Public organizations tend to face pressure to gain legitimacy, resulting in the emergence of homogenization or isomorphism with other public organizations (DiMaggio & Powell, 1983). This homogenization phenomenon occurs due to external environmental pressures to an organization to respond similarly (Prayudi & Basuki, 2014). In specific, DiMaggio and Powell (1983) described isomorphism as a limited process that forces a unit in the population to resemble another unit facing similar problems. There are three isomorphism types of institutional form changes: first, coercive isomorphism, i.e., organizations take examples of some form or adopt other organizations due to pressure from the government, other organizations, or the wider community. Second, mimetic isomorphism is the impersonation or imitation of an organization against another organization judged better. Third, normative isomorphism is a change caused by the demands of the organization's professionalism itself.

Coercive Isomorphism

Coercive isomorphism is the process of adjusting to similarity or equalization through coercion. Pressure comes from external political influence and legitimacy or regulation pressure. DiMaggio and Powell (1983) stated that coerciveness is a formal and informal pressure on an organization conducted by another organization. Coercive pressure can also come from the communities' culture and expectations where the organization is located. A coercive isomorphism is a form of external pressure that results in an organization being forced to obey the rules to achieve its goals. The pressure in question comes from the organization's external environment that can be in the form of regulations, executives, communities, groups in professional organizations, and so on (Prayudi & Basuki, 2014).

Changes to organizations based on coercive pressure will cause the organization to think more about political influence than its technicalities (Ashworth et al., 2007). Meanwhile, the transparency of financial reporting is only a formality aimed at gaining legitimacy (Basuki & Ridha, 2012).

Coercive isomorphism stems from political influence and organizational efforts to pursue legitimacy (Akbar, Pilcher, & Perrin, 2012). Legitimacy in the form of regulations is prepared to regulate existing practices better. Legitimacy can cause an organization to tend to engineer conditions to look good in front of external parties.

Mimetic Isomorphism

Mimetic isomorphism is the process by which an organization imitates another organization that succeeds in one field. Mimetic isomorphism is the occurrence of environmental uncertainty towards an organization, where the manager tends to direct his subordinates to imitate the organization that has succeeded. This impersonation is done even though the impersonation organization does not know why a desire for efficiency and effectiveness drives impersonation.

DiMaggio and Powel (1983) referred to mimetic isomorphism in modeling terms to respond to uncertainty. This uncertainty is caused by the many regulations issued by the central government that impact the local government (Akbar et al., 2015) because of the reform movement. Modeling is done as a basis of convenience in making decisions for copycat other organizations, or the tendency to imitate other organizations is done to achieve legitimacy (Akbar, 2011) by way of imitating other organizations considered to have a successful track record (Sofyani et al., 2018). It is because the local government has difficulty understanding the regulations and evaluating the program output directly (Akbar et al., 2015).

The lack of understanding of the organization in responding to new regulations results from the organization's uncertainty about regulation. Uncertainty can be caused by things outside the organization, such as rapid percentage changes in a specific time frame, the existence of different regulations from each other, and so on (Basuki & Ridha, 2012). In a state of uncertainty, organization leaders tend to decide that the best response for an organization is to emulate other organizations they think are better.

Normative Isomorphism

Normative isomorphism is often associated with professionalism. The higher the normative isomorphism in an organization will increase the likelihood of achieving the organization's objectives. Normative isomorphism comes from formal education in a particular field that encourages and disseminates normative beliefs so that if professionalism increases, then normative pressures will also increase (DiMaggio & Powel, 1983).

Normative isomorphism is professionalism in capturing normative pressures that arise in a particular field. Normative isomorphism is another form of management commitment. Primarisanti and Akbar (2015) stated that management's commitment represents the emotional bond of individuals within an organization to engage to achieve the organization's mission, values, and objectives. Management commitment is a concrete measure of the extent to which management has the attention, advice, and responsibility to meet the organization's goals. Implementing the performance measurement system will be successful if there is support and commitment from all elements in the organization, starting from the upper level, the intermediate level, and the lower level. Management's commitment has a positive relationship with accountability and organizational performance (Ahyarudin & Akbar, 2016).

Therefore, in this study, to answer the second research question, it needs to be deepened through a semi-open interview about what factors appear in developing performance indicators in PPATK explained by institutional theory. Before, the previous studies' results have supported institutional theories related to the organization's compliance with external pressures as an obligation to implement certain practices directed by the government (Prayudi & Basuki, 2014). Therefore, this research tries to confirm the reliability of implementing the institutional theory on public sector organizations in the central government.

Previous Studies

Previous research was conducted by Frumkin and Galaskiewicz (2004) entitled "Institutional Isomorphism and Public Sector Organizations". This study examined the vulnerability level of public sector organizations to coercive, mimetic, and normative isomorphism compared to organizations in the business and non-profit sectors. The results concluded that public sector organizations were, in fact, more susceptible to all three institutional isomorphisms than business organizations and non-profit organizations, while the influence of institutional isomorphism on business and non-profit organizations was sporadic.

A study carried out by Lawton, McKeivitt, and Millar (2000) entitled "Coping with Ambiguity: Reconciling External Legitimacy and Organizational Implementation in Performance Measurement" researched the implementation of performance measurements at 74 public sector organizations in the United Kingdom (UK). This research focused on the extent to which the organization was subject to coercive and mimetic pressures, considered the key to an organization's failure. The results concluded that public organizations persisted even though they could not meet the target, and crucial stakeholders ignored the organization's performance management and performance measurement system results. This research also proved that managers developed mechanisms to meet external (coercive) demands or pressures and at the same time adopted accurate measurements reflecting their experience of organizational (mimetic) performance. These findings are similar to research by Risakotta and Akbar (2018); Ahyaruddin and Akbar (2018); and Manafe and Akbar (2014), stating that mimetic isomorphism is caused by coercive pressures in the form of regulation.

Research conducted by Akbar et al. (2015) found that although employees got coercive pressure through Presidential Instruction (Inpres) No. 7 of 1999 on LAKIP, many organizations did not report and carry out reporting properly. It is in accordance with the research results by Risakotta and Akbar (2018); Pratiwi and Akbar (2018); Ahyaruddin and Akbar (2018); Primarisanti and Akbar (2015); Manafe and Akbar, 2014; Basuki and Ridha, (2012); Prayudi and Basuki (2014); and Wijaya and Akbar (2013). The study also found that organizations with low management motivation tended to mimic (mimetic isomorphism) of other organizations. Meanwhile, organizations with good resources tended to use external consultants or local universities utilized as a source of shared knowledge. The study also revealed that management's commitment influenced the use of performance indicators at the mid-level and top-level managers. These findings align with research by Pratiwi and Akbar (2018); Ahyaruddin and Akbar (2016); Wijaya and Akbar (2013); and Basuki and Ridha (2012). However, the limitation of this research is that the research object only included district/city governments, so it was less able to generalize the practices of performance measurement systems in Indonesia. The suggestion for the subsequent research is to expand the research object by replicating the research object in the provincial government (second layer) or central government agency (first layer). With the inclusion of all three layers of government (central, provincial, and regional), it is expected that broader and holistic results can be obtained.

Tiro and Akbar's (2018) study entitled "Evaluation of Performance Measurement System Implementation; Study at the Office of National Unity and Politics Bantul". This study's results found that in the Office of National Unity and Politics of Bantul Regency, there were still some discrepancies in the implementation of the performance measurement system, especially between performance agreements and performance reports in terms of program setting and performance indicators. Then, based on the evaluation of the performance blueprint model, in general, the program performance indicators set were still effort-oriented (56% effort quantity and 44% effort quality%) and have not been impact-oriented. The limitations of this research were only conducted on strategic planning documents and performance reporting in 2016. This research was also only conducted on one regional device work unit/SKPD, namely the Office of National Unity and Politics of Bantul Regency, so that the generalization power was low.

Ahyarudin and Akbar's (2016) research entitled "The Relationship Between the Use of a Performance Measurement System, Organizational Factors, Accountability, and The Performance of Public Sector Organizations" found that accountability and performance practices in government organizations were driven by coercive isomorphism caused by a desire to gain legitimacy and political support. Coercive isomorphism caused pseudo-performance because government organizations reporting their performance were limited to formalities to meet regulatory obligations. Accountability and performance practices were also influenced by mimetic isomorphism caused by the many central and regional regulations confusing the local government. The findings are in line with a study by Manafe and Akbar (2014); Risakotta and Akbar (2018); Pratiwi and Akbar (2018); and Syachbrani and Akbar (2013). This research's limitation is that the research object was only in SKPD in the DIY provincial government environment, so that the research results

could only be generalized in the area. It was recommended to enlarge the population area and expand the scope of other public sector organizations providing services to the public.

Further, Sofyani et al. (2018) study entitled "20 Years of Performance Measurement System (PMS) Implementation in Indonesian Local Governments: Why is Their Performance Still Poor?" was conducted by qualitative method and involved respondents as many as six district/city governments in the DIY province. According to this study, the performance measurement system for public agencies was introduced through Presidential Instruction No. 7 of 1999 to change the system from a new order era, considered non-transparent, towards a more responsible, transparent, and accountable reform era. The results revealed that institutional isomorphism dominated performance measurement systems, namely coercive isomorphism causing the performance measurement system implementation to be less successful. Improving the quality of performance measurement implementation could be done by improving normative isomorphism. There are essential aspects to be aware of. First, it needs to strive for structured and sustainable training and an open attitude to changes in suitable mechanisms of action. These findings agree with the study results of Syahbrani and Akbar (2013); Risakotta and Akbar (2018); Baskoro and Akbar (2018); and Primarisanti and Akbar (2015). Second, incentives to stimulate the SAKIP implementation and agency performance's achievement need to be provided. These findings are in line with the results of Syachbrani and Akbar (2013); Baskoro and Akbar (2018); and Primarisanti and Akbar (2015). Third, it needs to put professional individuals with high self-efficacy character and conscientiousness. These findings are consistent with the research results of Risakotta and Akbar (2018); and Manafe and Akbar (2014). However, this study's limitation is that respondents were limited to six district/city governments in the DIY province. Research advised to enlarge population areas and expand the scope of other public sector organizations.

Based on some of the research, the researchers can find some gaps. The gap in this study relates to the selection of research objects. Research objects were selected to enlarge population areas and expand the scope of other public sector organizations. Previous research still has limitations that only examined the scope of municipal/district government, so it could not be generalized as a description of the practices of performance measurement system implementation in Indonesia at large (Sihaloho & Halim, 2005; Akbar et al., 2015; Tiro & Akbar, 2018; Husaini & Akbar, 2017; Sofyani et al., 2018). Other research has also suggested expanding population areas and the scope of other public sector organizations (Ahyaruddin & Akbar, 2016).

The selection of research objects in this central agency is expected to provide new knowledge about the SAKIP implementation development in central government agencies. According to 2015-2019 RPJMN baseline data, as much as 60.2% has obtained a good AKIP value (B). The selection of research objects in the central government is also expected to contribute new knowledge about institutional isomorphism's influence, primarily normative isomorphism in central government agencies. Therefore, it is necessary to research objects in the first layer as ministries/institutions in the central

government and the second layer as provincial governments. With the cover of all three layers of government (central, provincial, and regional), it is hoped that broader and holistic results can be obtained to support national efforts in evaluating a decade of reform (Akbar, 2011).

On the other hand, it can be identified that the implementation of the performance measurement system in PPATK has not been optimal. It was due to various factors affecting it, both internal and external factors. One of the problems in implementing a performance accountability system is the problem in the development of performance indicators (Sihaloho & Halim, 2005). Therefore, this research focused on utilizing a performance blueprint as a solution in the development of performance indicators. Besides, this study employed a more complete performance blueprint analysis tool than previous research by using 6 (six) analysis tools.

After the evaluation based on the performance blueprint was implemented, the next step needs to deepen what factors appear in developing performance indicators through a semi-open interview, explained by institutional theory.

Based on the importance of research objects in the ministries/institutions in the central government, this study highlighted two research questions (RQ).

RQ₁: *How to evaluate the development of PPATK performance indicators using the performance blueprint analysis tools?*

RQ₂: *What factors play a role in the development of performance indicators on PPATK?*

Research Method

This qualitative study used the case study method. The type of data in this study was primary data, obtained through interviews, and secondary data were gathered through documentation. The required documents were the strategic plan of the year 2015-2019, the working plan of 2018, performance report of 2018, performance agreement of 2018, the evaluation result of AKIP in 2018, Activity Operational Directive (POK) of 2018, Term of Reference (TOR) of 2018, and other supporting documents.

The research also conducted in-depth interviews with related parties. The selection of respondents employed the gate-keepers technique (Hennink, Inge, & Bailey, 2011), namely selecting respondents with specific competencies based on the advice or direction of key respondents, the Head of Planning and Budget. Respondent consisted of nine people grouped into three scope interviews: performance accountability, development of performance indicators in strategic plans, and the factors that play a role in developing performance indicators in PPATK. Each group had different questions according to the context of the deepening needed. The interview scopes were prepared to select respondents and gain knowledge of a problem more comprehensive.

Respondents were grouped into 3 (three) interview scopes—first, the scope of performance accountability. Respondents consisted of 3 (three) people: 1 (one) performance report constituent staff, 1 (one) inspectorate staff as performance reviewer, and 1 (one) echelon III official who experienced more than 10 (ten) years as the person in charge of PPAK performance report. Respondent selection criteria included knowledge of performance accountability issues in PPAK, covering problems regarding performance planning, and the scope of performance indicator development in strategic plans. Concerning the second interview scope, the respondents consisted of 3 (three) people: 1 (one) strategic planning staff, 1 (one) budgeting staff, and 1 (one) echelon III official who experienced more than ten years in strategic planning PPAK. The criteria for selecting respondents were knowledge of the planning process, budgeting, and constraints in the preparation of planning and budgeting in PPAK. Third, regarding the scope of deepening of factors that play a role in developing performance indicators in PPAK, the respondents consisted of 3 (three) people: 1 (one) echelon III official, 1 (one) echelon II official, and 1 (one) echelon I official. Respondent selection criteria should know business processes, institutional, individual performance assessment, performance allowances, regulatory conditions, management commitments, and overall PPAK management. The research design described in Figure 1.

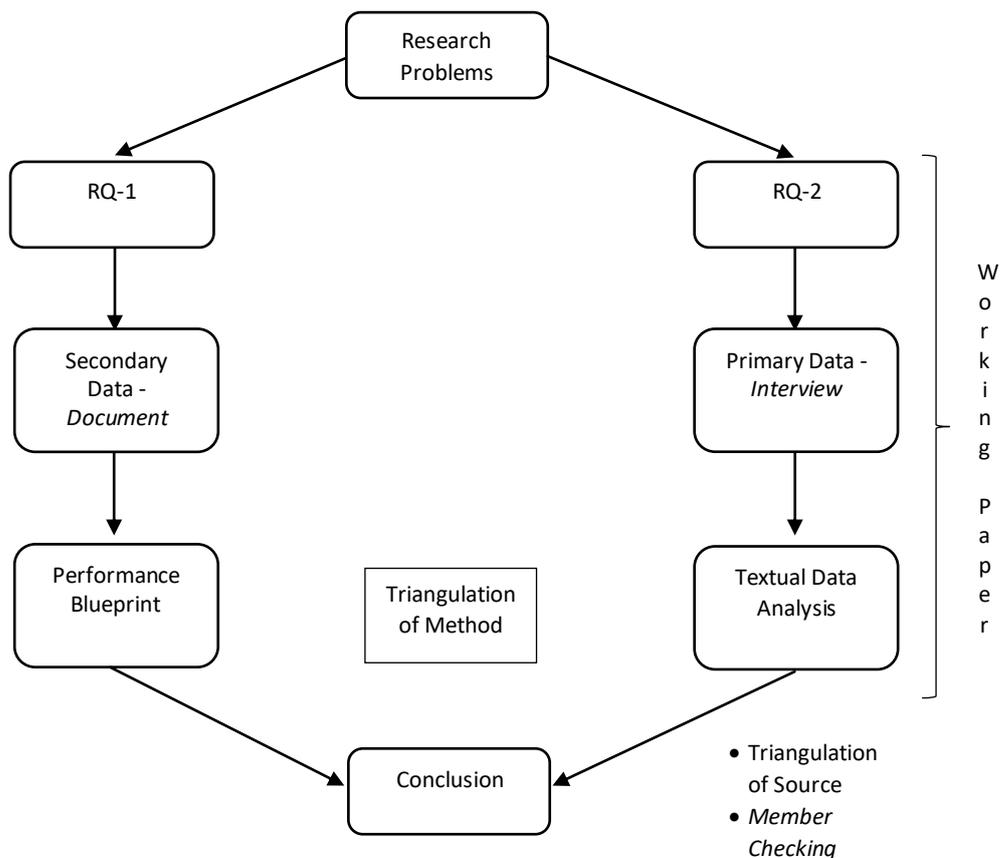


Figure 1 Research Design

Data analysis followed the stage of performance blueprints (Longo, 2002). First, the researchers visualized the Program Logic Model (PLM). Second, the conformity analysis of output, outcome, and objective indicators, and third, a conformity analysis of performance indicator information used from strategic plan documents to performance reporting were carried out. Fourth, the analysis with the four quadrants Friedman was performed. The fifth, SMART analysis, consisted of Specific, Measurable, Action-Oriented, Relevant, and Timed criteria (Knowlton & Phillips, 2013). Sixth, a FIT analysis consisting of Frequency, Intensity, and Targeted was carried out (Knowlton & Phillips, 2013).

Data Analysis Techniques

1. Documentation Analysis

a. Logic Flow Analysis

The data analysis stage followed the evaluation stage of the performance blueprint. First, logic flow analysis identified the suitability of performance indicator information from strategic plan documents to performance reporting. Besides, this identification was carried out to assess the suitability of output performance indicators (Activity Performance Indicators/IKK) in support of achieving outcomes (Program Performance Indicators/IKP) and organizational objectives (Strategic Objectives Performance Indicators/IKSS). The logic flow model is shown in Figure 2.

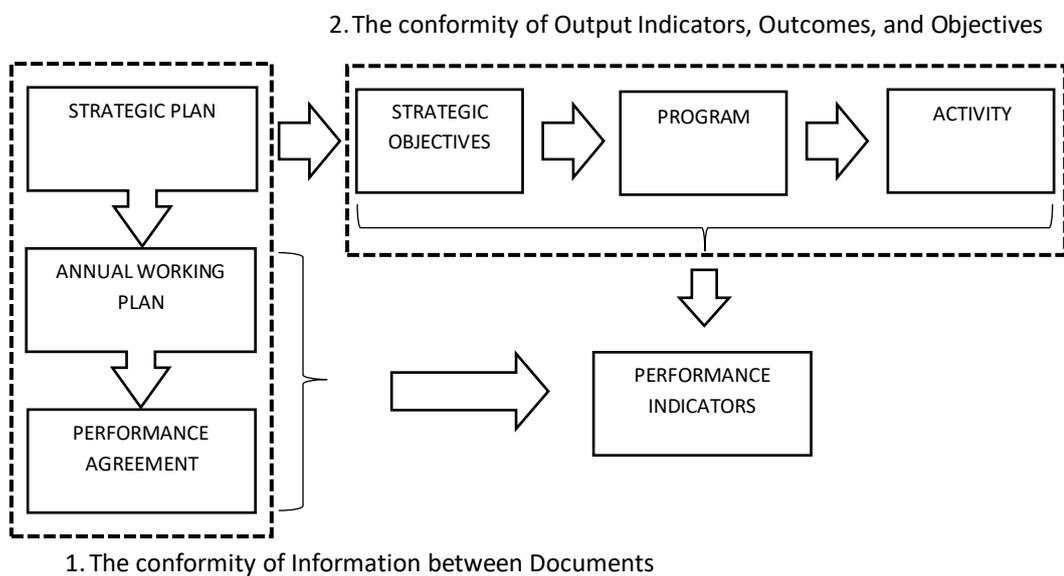


Figure 2 Logic Model Flow

The evaluation results of logic flow regarding the suitability of the information on performance indicators were used as interview material. It was done to gain an in-depth view and understanding of the evaluation results.

c. SMART and FIT Criteria Analysis

In order to evaluate the development of performance indicators, SMART criteria, including Specific, Measurable, Achievable, Relevant, and Timed criteria, were used. The SMART criteria used in this study were analytical models developed by Knowlton and Phillips (2013). SMART criteria were employed to test PPATK's Program Performance Indicators (IKP) in describing its strategic objectives and objectives. The SMART analysis process can be described in Figure 5.

IKP	Characteristics				
	<i>Specific</i>	<i>Measurable</i>	<i>Achievable</i>	<i>Relevant</i>	<i>Timed</i>
IKP-1					
IKP-n					

Figure 5 Identification of IKP with SMART Criteria

The second step to testing the quality of a model was to consider the FIT criteria. FIT is a criterion for considering the inner process elements of a program, project, or idea depicted in a model. FIT includes the following. First, frequency is the quantity of an ideal activity. Second, intensity is the volume of strength or intensity required. Third, the targeted community or the intended audience is clearly illustrated. The fit analysis process can be seen in Figure 6.

Activity	Characteristics		
	<i>Frequency</i>	<i>Intensity</i>	<i>Targeted</i>
Act-1			
Act -2			
Act -n			

Figure 6 Identification of Activities with FIT Criteria

2. Interview Analysis

After performance evaluation, researchers subsequently analyzed the interview results utilizing textual data analysis techniques by Creswell (2014), as shown in Figure 7.

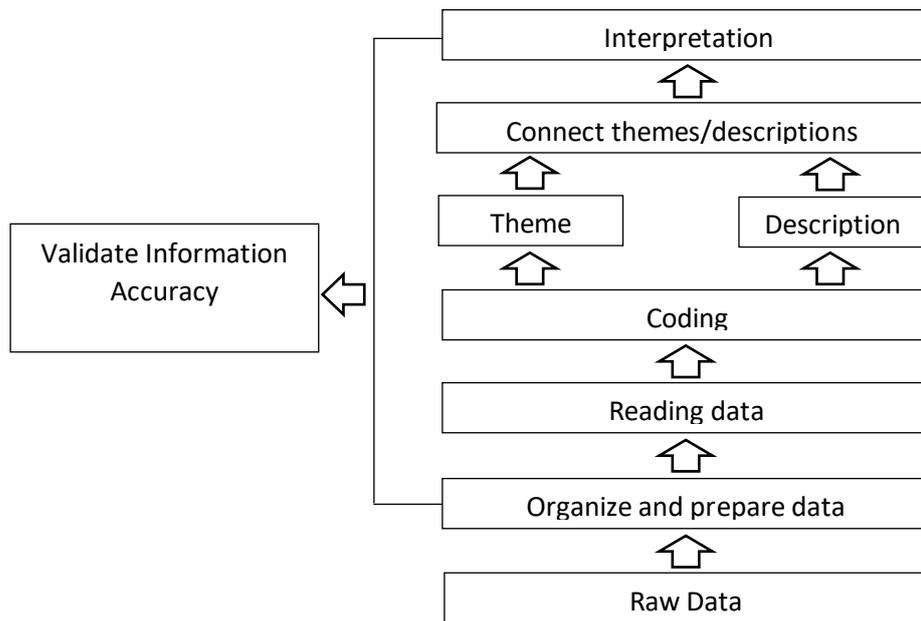


Figure 7 Qualitative Research Data Analysis (Creswell, 2014, p. 263)

Result and Discussion

The first step in this research was to conduct research exposure to competent PPATK employees. The presentation was made to the Head of Planning and Budgeting Department, planning staff, budget staff, and performance report staff. It was done so that PPATK could understand the research purpose and provide direction, advice, and materials needed for documentation analysis. Besides, this exposure also provided understanding for gate keepers in recommending respondents in accordance with the interview's purpose.

After exposure, the next step was the collection of documentation as analytical material. In this study, the documentation obtained was a strategic plan for the period 2015-2019, annual working plan in 2018, performance agreement in 2018, performance report in 2018, evaluation results of AKIP in 2018, operational guidelines for activities (POK) in 2018, term of reference (TOR) in 2018, and other materials such as minutes, exposure materials, meeting materials, annual reports, etc.

Data analysis followed the evaluation stages of the performance blueprint. First, an analysis of the Program Logic Model (PLM) Visualization Analysis was performed. Second, Analysis of Logic Flow of Conformity of Vision, Mission, Objectives, Objectives, and Strategic Goals Performance Indicator (IKSS) in PPATK Performance Planning was carried out. Third, logic flow analysis was conducted to determine the suitability of vision, mission, objectives, objectives, and indicators in performance planning and the suitability of the information in planning documents to performance reporting. Fourth, Friedman's quadrant analysis was done. Fifth, SMART and FIT analyses were performed.

The Program Logic Model Visualization Analysis

PLM analysis in this research was conducted by describing the existing PPATK strategy map from PPATK 2015-2019 strategic plan visually into PLM. The strategy map of PPATK 2015-2019 based on the modified Balanced Scorecard described in Figure 8.

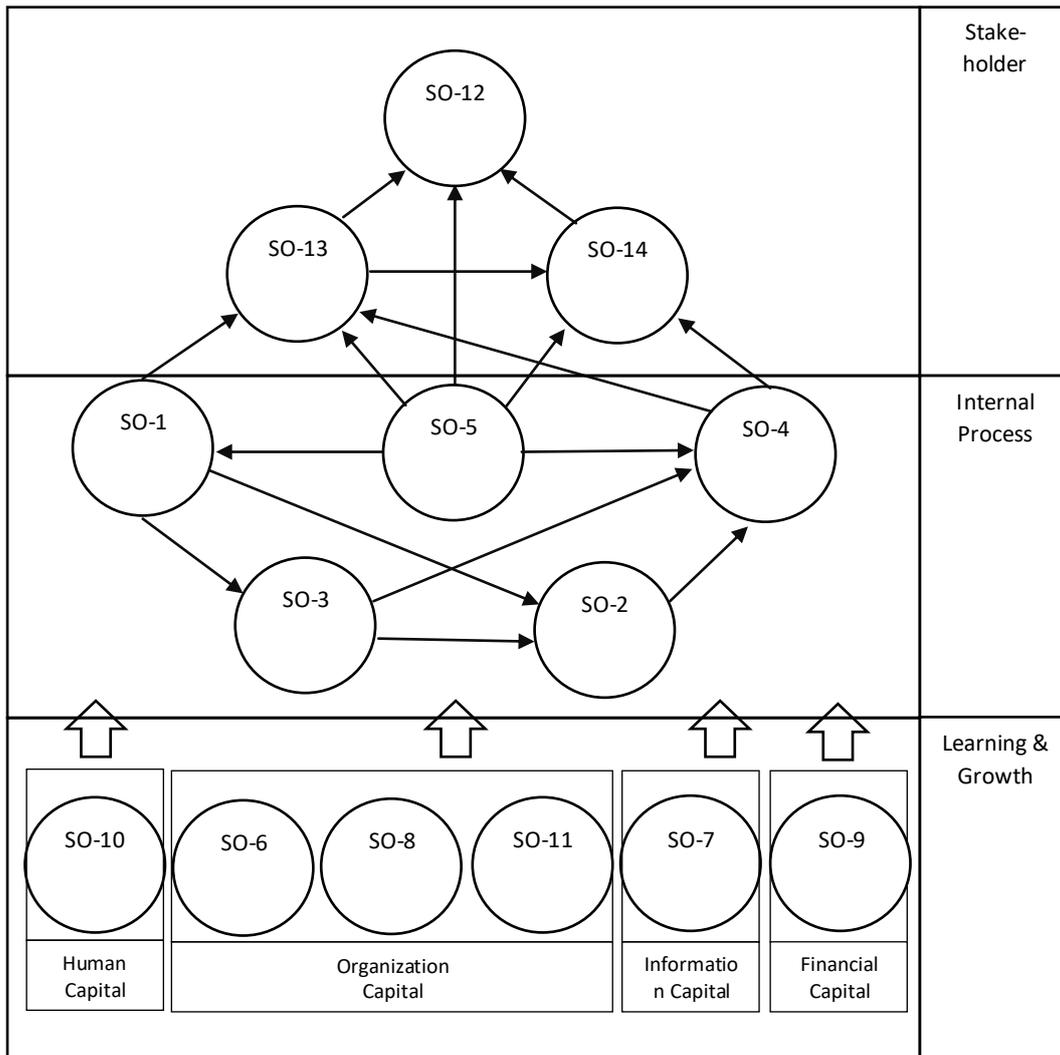


Figure 8 Strategic Objective (SO) Map of PPATK 2015-2019 with Balanced Score Card
Source: PPATK Strategic Plan 2015-2019

The explanation of each Strategy Objectives (SO) are as follows:

SO-1	Increasing effectiveness of TPPU &PT prevention and eradication cooperation
SO-2	Improved reporting compliance
SO-3	Increasing the ability of whistleblowers and law enforcement officials in TPPU & PT prevention and eradication
SO-4	Improved analysis results, examination results, and actionable information
SO-5	Increasing quality of research results of TPPU &PT
SO-6	Fulfillment of legal products prevention and eradication of TPPU & PT
SO-7	The increasing reliability of PPATK information technology systems
SO-8	Improved quality of PPATK performance management
SO-9	Increased accountability of PPATK's financial management
SO-10	Improving the quality of PPATK human resources
SO-11	The realization of effective bureaucratic reform of PPATK
SO-12	Increasing public perception of the prevention and eradication of TPPU &PT
SO-13	Increased follow-up on recommendations for prevention and eradication of TPPU &PT
SO-14	Increasing disclosure of TPPU &PT cases

In this research, the researchers used the performance blueprint to evaluate the development of performance indicators held by PPATK. Performance blueprint is an innovation in the use of logic models as a tool for planning and evaluation. The performance blueprint offers a clear strategy for mapping these types of performance indicators through Friedman's quadrant four-quadrant approach (Longo, 2002), as shown in Figure 9.

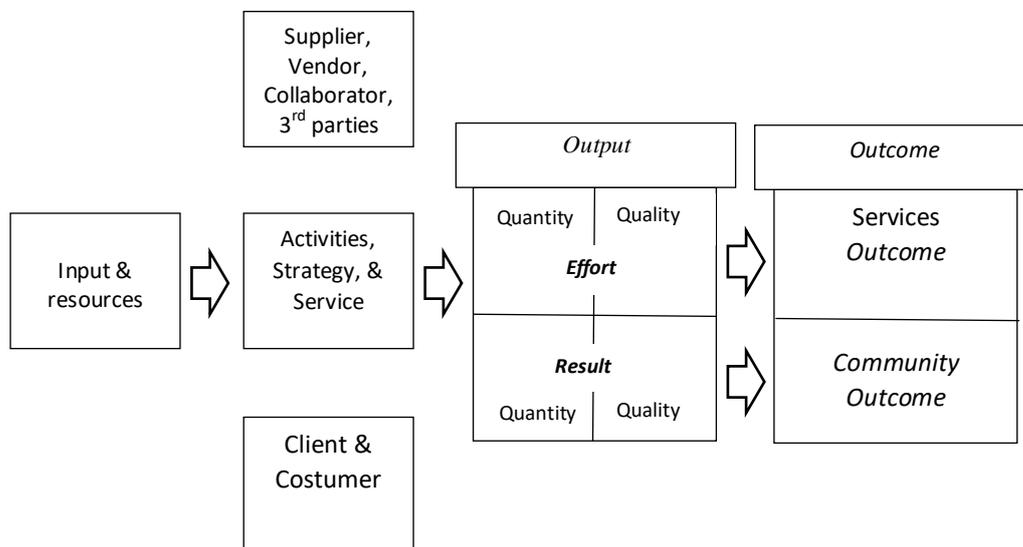


Figure 9 Performance Blueprint Model with Quadrant Friedman (Longo, 2002, p. 4)

The results of strategy mapping with performance blueprint/Program Logic Models (PLM) as shown in Figure 10.

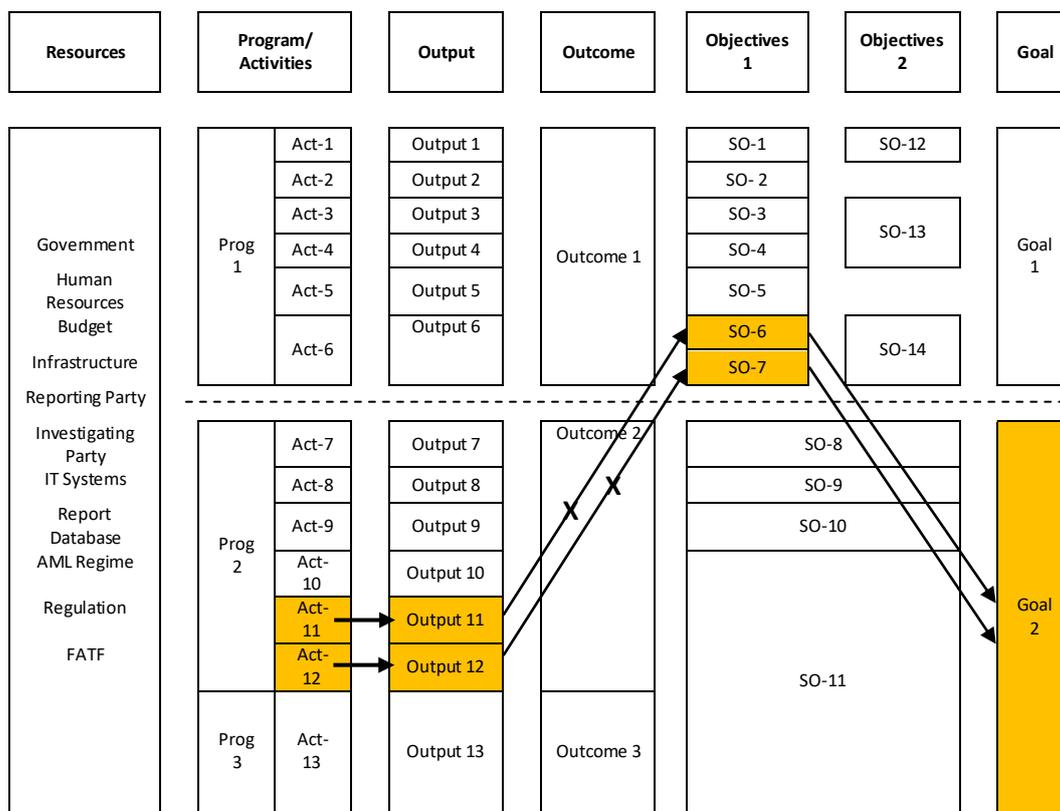


Figure 10 Visualization of Program Logic Model (PLM) of PPATK Strategic Map 2015-2019

Based on Figure 10, it is known that the PPATK strategy map still had disharmony, ranging from resource utilization to objectives. In the development of performance indicators, there was still a slight misalignment in Activity 11, namely the management of information technology PPATK, and Activity 12, namely the management of the legal field of PPATK. Both activities should be placed at the Learning and Growth Perspective level (supporting activities) that support the second goal's strategic objectives. However, in reality, both activities were placed as SO-6 and SO-7 that support the first goal (core activities). It shows the discrepancy between the formulation of Activities and the Goals to be achieved. This problem was caused by the sectoral ego of both work units who wanted to be at the level of Internal Process Perspective (core activities) that supports the first goal. These findings are supported by the following interview results.

"The existing strategic plan still needs to be improved. It is likely because of the LAKIP evaluation that many business processes are not reflected in the business process. It is still confusing. Some work units do not fit with their "houses". Is it egocentric, or is there another policy?"

"Taking an example, a unit genre should be a supporting unit, but because he feels his role in supporting is quite important, vital enough so that he wants to appear in the top position if we describe it with a strategic map, it almost does not say anything. So,

everybody wants to appear above; it does not show a picture of a good strategic map, in my opinion".

The Conformity Analysis of Output, Outcome, and Objective Indicators

The preparation of the strategic plan must prescribe RPJMN, which is then lowered into the strategic plan into vision, mission, objectives, objectives, programs, and activities as shown in Table 3.

Table 3 Alignment of Vision, Mission, Objectives, and Objectives Relationships in PPATK Performance Plan 2015-2019.

<i>Nawa Cita</i> (Development Priority RPJMN 2015-2019)
<ol style="list-style-type: none"> 1. Bring back the country to protect the entire nation and provide a sense of security to all citizens 3. Build Indonesia from the periphery by strengthening the regions and villages within the framework of the unitary state 4. Strengthen the presence of the state in reforming the system and law enforcement that is free of corruption, dignified, and trustworthy. 7. Realize economic independence by mobilizing strategic sectors of the domestic economy
<p>PPATK Vision To be an Independent and Trusted Financial Intelligence Institution in Preventing and Eradicating Money Laundering and Terrorism Financing</p>
<p>PPATK Mission</p> <ol style="list-style-type: none"> 1. Increase the value for the analysis results and the PPATK examination results 2. Increasing the role and support in the prevention and eradication of money laundering, terrorism financing, and other crimes in Indonesia 3. Improving the effectiveness of PPATK's internal management
<p>PPATK Goals</p> <ol style="list-style-type: none"> 1. Improving the effectiveness of prevention and eradication of money laundering, terrorism financing, and other crimes in Indonesia 2. The realization of reliable governance in supporting the implementation of the duties, functions, and authorities of PPATK

Source: PPATK Strategic Plan 2015-2019

PPATK, as one of the government institutions, has related duties and functions with the first, third, fourth, and seventh *Nawa Cita*. Referring to the *Nawa Cita*, PPATK developed a strategic plan with the vision of becoming an independent and trusted financial intelligence institution in preventing and eradicating money laundering and terrorism financing. The vision means that PPATK supports sustainable economic development, which is focused on resilience priorities and the financial sector's competitiveness.

Furthermore, the vision is passed down into mission and purpose. To achieve the organization's objectives, PPATK developed strategic goals up to programs. Sustainability in PPATK performance planning, starting from the program's objectives, programs, and performance indicators, was then analyzed using logic flows.

Based on the logic flow analysis, the following things were found. First, the first strategic objective (SO-1) has been aligned with the Mission and Goals, but the program did not

yet have a Programs Performance Indicator (IKP). The program has also not been relegated to Activities and Activities Performance Indicator (IKK) to support the achievement of Strategic Objectives. Second, there were 10 Strategic Objectives (SO-2, SO-4, SO-5, SO-7, SO-9, SO-10, SO-11, SO-12, SO-13, and SO-14) aligned with the Mission and Goals, but the Strategic Objectives Performance Indicator (IKSS) had similar measuring instruments to the IKP. Third, the Strategic Objective (SO-8) has been downgraded into the program, but there was no IKP yet. Fourth, some IKPs have been the percentage of completeness of the training curriculum and the percentage of graduation of training participants, but not aligned/did not support specific strategic Programs and Objectives. Finally, both IKP should support programs to prevent and eradicate money laundering and terrorism financing.

The Conformity Analysis of Performance Indicator Information Used on Strategic Plan to Performance Report

Implementation of performance planning must have a harmonized logic flow. This logic flow can be seen through the suitability of performance indicators from planning to performance reporting. This suitability is intended so that programs derived from the central government to ministries/institutions remain consistently supporting the achievement of government goals, as shown in Table 4.

Table 4 The flow of Information Conformity Logic between Strategic Plan, Working Plan, Performance Agreements, and Performance Report (LAKIP)

No	Strategic Goals Performance Indicator (IKSS)	Strategic Plan	Working Plan	Performance Agreements	Performance Report
1.	AML perception index and terrorism financing	√	√	√	√
2.	Percentage of PPATK recommendations in the prevention and eradication of AML and terrorism financing are followed up.	√	√	√	√
3.	Percentage of FATF recommendations adopted in domestic policy	√	√	√	√
4.	The percentage of National Risk Assessment (NRA) recommendations that were followed up	√	√	√	√
5.	Percentage increase in disclosure of AML cases and terrorism financing in Indonesia	√	√	√	√
6.	Percentage of cooperation followed up	√	-	√	√
7.	The level of quality of AML research results and terrorism financing	√	-	√	√
8.	Number of Analysis Results, Inspection Results, and actionable information	√	-	√	√
9.	Percentage of reports from reporting parties that meet reporting standards	√	-	√	√
10.	Reporting party compliance index	√	-	√	√
11.	Percentage of trainees' graduation	√	-	√	√
12.	Percentage fulfillment of AML legal products and terrorism financing	√	-	√	√
13.	PPATK information technology governance index	√	-	√	√
14.	Percentage of PPATK employees who have a good employee performance assessment	√	-	√	√
15.	Value of PPATK performance	√	√	√	√
16.	Value of reform implementation	√	√	√	√
17.	Auditor (BPK) opinion	√	√	√	√
Number of Strategic Goal Performance Indicators (IKSS)				17	
Percentage of Conformity				47%	

Based on the logic flow analysis, it is known that PPATK in establishing IKSS has not shown the suitability of information flow between documents, from planning to reporting. Thus, it shows the inconsistency of PPATK to realize the organizational Goals.

The cause of the inconsistency is that the working plan documents were required to be compiled through an application called "Krisna". Krisna application combines the existing planning platform in the Ministry of National Development Planning/Bappenas into a single system directly connected to the budgeting application system in the Ministry of Finance. However, in practice, Krisna application is not in line with the rules of strategic planning as stipulated in regulation of the Ministry of National Development Planning/Bappenas No. 5 of 2014 on Procedures for the Preparation of Strategic Plans of the Ministry/Institution of 2014-2015. Besides, Krisna application is also not in line with Presidential Regulation No. 29 of 2014 on the Government Agency Performance Accountability System to determine the type of performance indicators.

The Four Quadrants Friedman's Analysis

All performance accountability systems are defined by identifying these indicators in the criteria of quantity and quality of effort and impact (Friedman, 2000). The quantity of effort is how much service can be provided, while the quality of effort is how well the service has been provided. Besides, the quantity of impact is how much customers are better, while the quality of impact is how much percentage of customers is better and how they get better.

Based on the identification of program performance indicators utilizing the Friedman quadrant (see Table 4), the results were obtained as follows. In quadrant two, there were 4 (four) indicators, namely performance indicators oriented to the quality of effort. In quadrant three, there was 1 (one) indicator oriented to the quantity of effect. In quadrant one, 15 (fifteen) indicators have been oriented to the quality of the effect. Last, 17 (seventeen) indicators were concerning outcome services and as many as 3 (three) indicators of Community Outcomes.

Based on Friedman's quadrant analysis results, it is known that PPATK IKP was dominated by impact-oriented indicators (5% impact quantity and 75% impact quality%) and effort-oriented (20% effort quality). Nevertheless, IKP PPATK was still majority oriented service outcome at 85%, and the remaining 15% was the oriented-community outcome, as shown in Table 5.

Table 5 Identification of Program Performance Indicator (IKP) with Friedman's Quadrant Approach

No	Description of Program Performance Indicator (IKP)	Effort		Effect		Service Outcome	Community Outcome
		Qty	Qual	Qty	Qual		
1	Percentage of FATF recommendations adopted in domestic policy	-	-	-	√	-	√
2	The percentage of NRA recommendations that were followed up	-	-	-	√	-	√
3	Percentage increase in disclosure of AML and TF cases in Indonesia	-	-	-	√	-	√
4	Percentage of cooperation followed up	-	-	-	√	√	-
5	Number of HA, HP, and actionable information	-	-	√	-	√	-
6	The quality level of AML and TF research results	-	-	-	√	√	-
7	Percentage of PPATK recommendations in the prevention and eradication of AML and TF are followed up.	-	-	-	√	√	-
8	Percentage of reports from reporting parties that meet reporting standards	-	-	-	√	√	-
9	Reporting party compliance index	-	-	-	√	√	-
10	Index of the Reporting Party's understanding of reporting obligations and reporting procedures	-	-	-	√	√	-
11	Percentage fulfillment of AML and TF legal products	-	√	-	-	√	-
12	Legal review quality index	-	-	-	√	√	-
13	The value of implementing PPATK bureaucratic reform	-	-	-	√	√	-
14	Percentage of graduation of training participants	-	-	-	√	√	-
15	AKIP PPATK Value	-	-	-	√	√	-
16	CPC Opinion	-	-	-	√	√	-
17	Percentage of PPATK employees who have good employee performance	-	-	-	√	√	-
18	Percentage achievement of PPATK performance targets	-	√	-	-	√	-
19	Percentage of completeness of training curriculum	-	√	-	-	√	-
20	Percentage fulfillment of PPATK infrastructure	-	√	-	-	√	-
	Amount	0	4	1	15	17	3
	Percentage	0%	20%	5%	75%	85%	15%

SMART Analysis

To evaluate the development of performance indicators, SMART criteria were utilized, including Specific, Measurable, Action-oriented, Realistic, and Timed criteria. The SMART Analysis Model used in this study is an analysis model developed by Knowlton and Phillips (2013). The SMART criteria as shown in Table 6.

Table 6 SMART Criteria and Key Questions

Criteria	Key Questions
Specific	What will be done is clear and related to the purpose?
Measurable	Can content be measured in quantity and quality?
Action-oriented	Can content influence changes in care, knowledge, skills/behavior?
Realistic	Does the content meet reasonable criteria, and is it worth achieving?
Timed	Does the content state the duration and illustrate the timeframe in the progress of achieving the results?

Based on these five key questions, researchers analyzed program performance indicators (IKP). The source document needed for analysis was the 2015-2019 strategic plan. The SMART analysis results are presented in the Table 7.

Table 7 SMART Analysis Results

No	Program Performance Indicators (IKP)	S	M	A	R	T
1	Percentage of FATF recommendations adopted in domestic policy	√	√	√	√	√
2	The percentage of NRA recommendations that were followed up	-	√	√	√	√
3	Percentage increase in disclosure of AML cases and terrorism financing in Indonesia	√	√	√	√	√
4	Percentage of cooperation followed up	-	√	√	√	√
5	Number of analysis results, inspection results, and actionable information	-	√	-	√	√
6	The level of quality of AML research results and terrorism financing	√	√	√	√	√
7	Percentage of PPATK recommendations in the prevention and eradication of AML and terrorism financing are followed up	-	√	√	√	√
8	Percentage of reports from reporting parties that meet reporting standards	√	√	√	√	√
9	Reporting party compliance index	√	√	√	√	√
10	Index of the reporting party's understanding of reporting obligations and reporting procedures	√	√	√	√	√
11	Percentage fulfillment of AML legal products and terrorism financing	√	√	-	√	√
12	Legal review quality index	√	√	√	√	√
13	The value of implementing PPATK bureaucratic reform	√	√	√	√	√
14	Percentage of graduation of training participants	√	√	√	√	√
15	AKIP PPATK value	√	√	√	√	√
16	CPC opinion	√	√	√	√	√
17	Percentage of PPATK employees who have good employee performance	√	√	√	√	√
18	Percentage achievement of PPATK performance targets	-	√	-	√	√
19	Percentage of completeness of training curriculum	√	√	-	√	√
20	Percentage fulfillment of PPATK infrastructure	√	√	-	√	√
Amount of Program Performance Indicators (IKP)		20	20	20	20	20
Percentage of IKP matching with all criteria		60%				

Based on the Table 7, it is known that out of a total of 20 IKP, only 12 IKP met all SMART criteria or by 60%. It also supports the evaluation of the Ministry of Utilization of State Apparatus and Bureaucratic Reform, stating that the formulation of strategic targets and indicators at the work unit level has not been outcome oriented. Concerning the Ministry of Finance's findings, PPATK also acknowledged weaknesses in the development of such indicators. It is known from the interview results as follows.

"For some indicators, yes, but for others, not really. Some indicators are already outcome-oriented, but some are still output-oriented. So, when defining the measuring instrument, there are indicators that still do not dare to measure by the outcome-oriented because the output-oriented is much easier to reach, but the impact is not visible in the output, so fulfillment is purposed only. However, the impact is actually difficult to reach, and it needs additional effort. Well, it may be the recommendations have not reflected clearly to be outcome-oriented."

FIT Analysis

FIT is a criterion for considering the process elements in a program, project, or idea drawn in a model. FIT stands for frequency which is the amount/quantity of an ideal activity; intensity is the volume of strength or intensity needed; intended community or audience targeted can be described clearly, as shown in Table 8.

Table 8 FIT Criteria and Key Questions

Criteria	Key Questions
Frequency	Are activities carried out with the appropriate amount to obtain the desired results?
Intensity	Have activities been carried out with sufficient depth and concentration to obtain the desired results?
Targeted	Has the activity been carried out for the right purpose and in accordance with a particular segment?

Based on these three key questions, the researchers analyzed the sub-activities as shown in Table 9.

Table 9 FIT Analysis Results

No	Description of Activities	F	I	T
1	Education and training planning	√	x	√
2	Implementation of education and training	√	√	√
3	Monitoring and evaluation of the implementation of education and training	√	x	√
4	Internal audit services	√	x	√
5	Planning services	√	x	√
6	Monitoring and evaluation services	√	x	√
7	Financial management services	√	x	√
8	Office services	√	x	√
9	HR management services	√	x	√
10	Organization management services	√	x	√
11	Bureaucratic reform services	√	x	√
12	Internal services	√	x	√
13	State-owned goods management services	√	x	√
14	General services	√	x	√
15	Office services	√	x	√
16	Legal services	√	x	√
17	Legal aid services	√	x	√
18	Network of domestic cooperation	√	x	√
19	Follow-up monitoring of analysis results, inspection results, and information	√	x	√
20	Network of foreign cooperation prevention and eradication of AML & PT	√	x	√
21	Public relations and information services	√	x	√
22	Information technology strategic plan	√	x	√
23	Data and information services	√	x	√
24	Compliance audit results and custom audits	√	√	√
25	Compliance monitoring results	√	x	√
26	Assistance services to the reporting party	√	x	√
27	Report quality evaluation results	√	x	√
28	Technical guidance and assistance to the reporting party	√	√	√
29	Analysis results	√	X	√
30	Analysis result information	√	X	√
31	AML & TF examination results	√	X	√
32	AML Research Results & PT	√	X	√
33	National Risk Assessment	√	X	√
Total Number of Components		33	33	33
Number of Components That Meet Criteria		33	3	33
% Of Components That Meet Criteria		100%	9%	100%

Source: POK and TOR documents in 2018

From the Table 9, it is known that, in general, the work unit in PPATK in formulating activities has considered the needs of the desired frequency of activities and targets but has not paid enough attention to the intensity of activities to achieve the desired output (9%). Besides, the work unit also did not have specific criteria or measures in drawing up its activity plan. Work units in PPATK tended to use historical data or data last year in planning activities. These findings are supported by the following interview results.

"In a certain measure, usually based on last year, historical data. However, usually, if, for example, audit activities are usually at least five times, we set it five times. Then twice for DTS discussion and finalize discussion. That is it. It relatively relays on habits end up being the benchmark".

"In my opinion, personally, instead of a serious study, it might be more appropriate to call it to pay attention to what last year's historical data was like".

PPATK should pay more attention to the Frequency, Intensity, and Targets in planning activities. The number of budget revisions proved it during 2018, which reached 67 proposed revisions from units, consisting of 18 DIPA revision proposals and 49 POK revision proposals. Meanwhile, the number of budget revisions averaged more than 15 times per year.

The number of proposed revisions was due to the planned activities not appropriately prepared. The activity plan was prepared only as a prerequisite for obtaining a budget only. It shows the influence of coercive isomorphism in activity planning. These findings are also supported by the respondents' interview results as follows.

"In the last three years, there are many revisions which happens almost every month. The total DIPA and POK revision are above 15 times per year This problem is caused by the activity plan not prepared as it should be. For example, we try to capture whether the drafting of this budget is copy-paste or not. It turns out that there are several work units exactly copy-paste the same as the previous year. Although it is a routine activity, at least there is a change of location. Nevertheless, they think "the important thing is the budget is available, later we revise in the current year."

Interview Result Analysis

After the performance evaluation, researchers subsequently analyzed the interview results using textual data analysis techniques by Creswell (2014). In this study, efforts to maintain validity and reliability were carried out through the following steps. First, the triangulation used in this study was the triangulation method and triangulation. Second, member checking is the process of checking data to test the accuracy of the temporary research results by confirming them with the respondent. Third, qualitative research procedures were compiled to manage reference materials, namely supporting materials as basic proof (cross-check) data that researchers had discovered.

The interview was conducted at PPATK headquarters from May 21, 2019, to May 28, 2019. Respondents were selected utilizing the gate-keepers technique, namely selecting respondents with specific competencies based on the advice or direction of key

respondents, namely the Head of Planning and Budget. This study selected 9 (nine) respondents as interview respondents. The interview analysis process is presented in Figure 11.

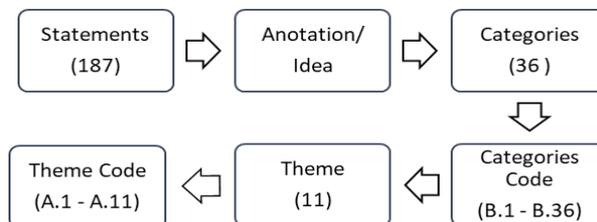


Figure 11 Qualitative Research Data Analysis (Creswell, 2014, p. 263)

Respondents in interviews were directly involved parties and knew factors that play a role in developing performance indicators. Therefore, interview respondents were grouped into 3 (three) interview scopes—first, the scope of performance accountability. The respondents consisted of 3 (three) people: 1 (one) performance report constituent staff, 1 (one) inspectorate staff as performance reviewer, and 1 (one) echelon III official who experienced more than 10 (ten) years as the person in charge of PPATK performance report. Respondent selection criteria were knowledge of performance accountability issues in PPATK as a whole, including problems regarding performance planning.

Second, in the scope of development of performance indicators in strategic plans, the respondents consisted of 3 (three) people: 1 (one) strategic planning staff, 1 (one) budgeting staff, and 1 (one) echelon III official who experienced more than ten years in strategic planning PPATK. The criteria for selecting respondents were knowledge of the planning process, budgeting, and constraints in the preparation of planning and budgeting in PPATK.

Third, concerning the scope of deepening of factors that play a role in developing performance indicators in PPATK, the respondents consist of 3 (three) people: 1 (one) echelon III official, 1 (one) echelon II official, and 1 (one) echelon I official. Respondent selection criteria should know business processes, institutional, individual performance assessment, performance allowances, regulatory conditions, management commitments, and overall PPATK management. The respondent's overview is described as shown in Table 10.

Table 10 Qualitative Respondents Overview

No	Code	Position	Gender	Date	Duration
1	R1	Staff	Female	May 21, 2019	33:54'
2	R2	Echelon III official	Male	May 21, 2019	46:55'
3	R3	Echelon III official	Male	May 21, 2019	46:08'
4	R4	Staff	Female	May 22, 2019	29:23'
5	R5	Staff	Male	May 22, 2019	49:46'
6	R6	Staff	Female	May 22, 2019	24:17'
7	R7	Echelon III official	Male	May 24, 2019	47:28'
8	R8	Echelon II official	Male	May 27, 2019	52:48'
9	R9	Echelon I official	Male	May 28, 2019	38:08'

The interviews conducted on 9 (nine) respondents produced 187 statements. The statements were then compiled into writings/transcripts and given a respondent code to disguise identity. The next step was to analyze the interview as follows. First, the respondent's statements were read, and the data were annotated. Data annotation was done by writing down the statement's main idea. Second, the statements were grouped into specific categories and assigned a category code. The grouping of 187 statements resulted in 36 categories given category codes B.1 until B.36. Third, the 36 categories were then regrouped into specific themes and given the theme code. This category grouping produced 11 themes with theme codes A.1 through A.11. The list of themes and categories are shown in Table 11.

Table 11 List of Themes and Categories

No	Categories	Categories Code	Theme	Themes Code
1	Change of mindset	B1	Mindset	A1
2	Work unit mindset	B2		
3	Leadership mindset	B3		
4	Cascading	B4	Business process	A2
5	Sectoral ego	B5		
6	Institutional evaluation	B6		
7	Organizational structure	B7	Comfort zone	A3
8	Comfort zone phenomenon	B8		
9	Determination of performance targets	B9		
10	Access to training	B10	Technical competence	A4
11	Training design	B11		
12	Training quantity	B12		
13	Quality training	B13	Regulation	A5
14	Technical instructions	B14		
15	Regulatory overlap	B15		
16	Historical data	B16	Activity plan	A6
17	Budgeting activities	B17		
18	Evaluation of activities	B18		
19	Contents of the 2020-2024 plan	B19	The strategic plan drafting process	A7
20	Leadership involvement in the 2020-2024 strategic plan	B20		
21	Application of logic model engineering in the 2020-2024 strategic plan	B21		
22	Stages of drafting the 2020-2024 plan	B22	Commitment	A8
23	Strategic Plan 2015-2019	B23		
24	The commitment of the drafting team	B24		
25	Official commitment	B25	Monitoring and evaluation	A9
26	Leadership commitment	B26		
27	Utilization of performance information	B27		
28	Internal monitoring and evaluation	B28	Reward and Punishment	A10
29	External evaluation	B29		
30	Evaluation guidelines	B30		
31	Organizational culture	B31	Performance data management	A11
32	Budget rewards and penalties	B32		
33	Institutional status	B33		
34	Incentives	B34	Performance data management	A11
35	Business process performance	B35		
36	Information technology systems	B36		

The interview coding process found 11 themes to answer the second research question regarding what factors play a role in the development of performance indicators in PPAK: (1) Mindset. Leaders and employees still did not see performance accountability as necessary. Unfortunately, it is also a prevalent phenomenon in all government

agencies. (2) Business Processes. Business processes in PPATK were still not aligned, causing the organizational structure not to be ideal. This unaligned business process also caused misalignment in the implementation of strategic plans. (3) Comfort Zone. Some work units were still reluctant to accept the challenge, so performance indicators and targets tended to be set low or easy to achieve. (3) Technical Competencies. PPATK's human resources quality was good, but there was limited access, poor development design, lack of training intensity, and lack of guidance from the government, causing its technical competence to be lacking. (4) Regulation. Sectoral egos from 3 (three) ministries, namely the Ministry of National Development Planning, the Ministry of Finance, and the Ministry of Utilization of State Apparatus and Bureaucratic Reform, caused regulatory overlap. It resulted in difficulties for PPATK in meeting the provisions of the three ministries. (5) Activity Plan. The preparation of activities in the PPATK majority was still not well planned, just fulfilling the obligation to get a budget. (6) The Process of Drafting the Plan. The preparation of the 2020-2024 plan has been implemented systematically. The advantage of drafting the 2020-2024 plan is the effort to increase commitment at every organizational level. (7) Management Commitment. The 2015-2019 strategic plan has not been satisfactory because the entire PPATK ranks have not committed optimally to making the plan as a reference/guideline that must be adhered to. (8) Monitoring and Evaluation. Monitoring and evaluation of performance by management, the role of the Inspectorate in performance evaluation, and the role of the Ministry of Finance as an external evaluator have not been optimal. (9) Rewards and Punishments. The application of performance allowances could not be made because of the unclear institutional status of PPATK. (10) Performance Data Management. Business process performance has not been well mapped, so performance information management has not been optimal. Besides, performance data management has not yet utilized information technology.

Conclusion

Based on the performance blueprint evaluation, it was generally obtained the following conclusions. First, the PPATK business process still did not show the alignment, shown through the visualization result of the PPATK Program Logic Model. Second, the development of performance indicators has not given a picture of the appropriate logic flow, ranging from the long-term state planning (RPJMN) up to the strategic plan. There was an inconsistency of information about the performance indicators revealed in the work plan document. The Program Performance Indicators developed by PPATK Majority have been categorized as result-oriented (Result Quantity 5% and Result Quality 75%) and 20% Effort Quality. The Program Performance Indicators have also been categorized as Community Outcomes 15% and Service Outcomes 85%. Third, the Program Performance Indicators developed by PPATK have fulfilled 60% of SMART criteria. Last, the activities organized by PPATK had already met the criteria of frequency (100%) and targeted (100%), but they did not meet the criteria of intensity (9%).

As for the interview analysis, conclusions were obtained about the factors having a role in the development of performance indicators in PPATK, including mindset, business

processes, comfort zones, technical competence, regulation, activity plan, drafting process management, monitoring and evaluation, reward and punishment, and performance data management.

Based on the conclusion, the suggestions given to the PPATK are as follows. First, PPATK needs to improve the business process that will imply organizational structure aligning with organizational strategy. Second, PPATK needs to monitor and evaluate performance to maintain management commitment regarding the strategic planning implementation. Third, PPATK needs to increase human resources capacity. Fourth, PPATK needs clarity of institutional status so that performance allowances can be applied immediately. Fifth, PPATK needs to develop information technology systems for performance data management. Sixth, PPATK needs to design an assignment or a special unit as performance manager/performance management. Seventh, PPATK needs to apply the logic model concepts to strategic planning.

Secondly, as for the advice for regulators/governments, they need to design an integrated regulation to eliminate the regulatory overlap and an integrated information technology system to support performance data management. The regulators/governments also need to implement the logic model in every process in the performance accountability system, from planning to reporting. Meanwhile, subsequent research may find the assessment criteria for the performance blueprint analysis tool and use a mixed method to reinforce the conviction conclusion.

These research limitations are that performance blueprint analysis tools still did not have the criteria as the basis for assessment findings, and this study used qualitative methods with a minimalist conclusion. The advice for further research is to expand the scope of research objects to strengthen the whole picture of research. Expansion can be done by selecting research objects, namely government agencies both in the center and at the provincial government. This research uses qualitative method with minimalist data, so to add confidence to the conclusion, further research is recommended to use mixed method. Also, it is recommended to build a criterias to assess the research findings.

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