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Accountability of Account Administration for Confiscated Fund from Criminal Cases: A Perspective of Institutional Isomorphism

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Abstract

Research aims: This study aims to critically analyze the account administration of confiscated funds from criminal cases at the Public Prosecution Service of the Republic of Indonesia using three-dimensional Isomorphism of DiMaggio & Powel's New Institutional Theory.

Design/Methodology/Approach: We employ qualitative approach using three-dimensional Isomorphism of DiMaggio & Powel's New Institutional Theory; coercive pressure, mimetic pressure dan normative pressure. We interviewed 21 informants including officials from Special Crimes and General Crimes Section who are responsible for the account administration of confiscated funds. Also, with auditors from the Supreme Audit Institutions who audited the Public Prosecution Service of the Republic of Indonesia, and the Corruption Eradication Commission officials to get new views on how the conduct the account administration of confiscated funds.

Research findings: The results indicate that there is coercive pressure in making regulations for account administration of confiscated funds in the form of repeated findings from the Supreme Audit Institutions and the Minister of Finance Regulation of 182/PMK.05/2017. Mimetic pressure is also indicated with the requirement to imitate succeeded similar organizations. The General Attorney's Office has to clarify organizational structure for the Evidence and Confiscation Management Section at the District Attorney's level and establish competency standards for all officials. This means less professionalism due to the absence of procedure supported by information system, which becomes normative pressure.

Theoretical contribution/Originality: This study contributes to the literature on exploring public sector phenomena in the perspective of three-dimensional Isomorphism of New Institutional Theory; as well as explaining changes in policy and organization structure for the account administration of confiscated funds from criminal cases.

Practitioner/Policy implication: This study provides input to reform the account administration of confiscated funds from criminal cases to make it more accountable on its policies and organization structure.

Research limitation/Implication: This study only explains and evaluates the weaknesses of account administration of confiscated funds. There is the need of aspects reconstruction based on three-dimensional Isomorphism of DiMaggio & Powel's New Institutional Theory in order to be accountable on its policies and organization structure.

Keywords: Accountability; Confiscation account; Criminal Case; New Institutional Theory; Isomorphism

Introduction

Accountability is a complex idea with many faces. This concept is closely related to the management and reporting responsibility (Demirag & Khadaroo, 2009). Accountability embodies the responsibility of a person or organizational unit for resource management. In addition, it is also a manifestation of policy implementation in the context of achieving goals through financial reports (Kurniadi, 2020). Therefore, accountability also applies to the government sector with the intention that government is managed in an accountable manner. The community also demands good governance through the implementation of a measurable and legitimate accountability system based on applicable laws/regulations (Asmawanti et al., 2020).

Government accountability in Indonesia received more attention after a law package was issued, namely Law No. 17/2003 on State Finance, Law No. 1/2004 on State Treasury and Law No. 15 / 2004 concerning Audit of State Finance Management and Responsibility (Lubis et al., 2021). One of the derivatives of these various laws is the Regulation of the Minister of Finance of the Republic of Indonesia Number 182/PMK.05/2017 concerning the Management of Accounts Owned by Scope Work Units of State Ministries/Institutions (Kemenkeu, 2017).

Even though it has clear rules, until 2021 there are still various findings related to the inadequacy of financial management accountability within ministries/institutions (M/I). Specifically related to cash, there are (1) late /not yet deposited to the State Treasury cash at 17 M/Is amounting to IDR 25,7 billion; (2) The cash balance is not supported by the physical presence of cash in 2 M/Is; and (3) other significant problems related to cash management in 27 M/Is amounting to IDR 18,8 billion (BPK, 2022). These findings clearly contradict the Law Number 9 of 2018 concerning Non-Tax Revenue (NTR) Article 29 which contains "All Non-Tax Revenue (NTR) of the State must be deposited into the treasury" (Peraturan Pemerintah, 2018).

There are many unaccountable practices in government organizations (Wicaksono, 2015). However, specific studies on government account management accountability are still very limited. The initial study can be referred to Anis (2013) regarding Adequate Disclosure of Case Fee in the Financial Report of the Judicial Work Unit. According to this study, the case fee reporting has been carried out but is not yet accountable because it has not been recorded in the institution's financial report. Anis (2013) suggests that case fees are part of important information that must be reported in the financial statements as a manifestation of accountability. Likewise, the treatment of confiscated money, it must be presented in the financial statements so that the public know the stage of case settlement and how much potential state revenue comes from criminal cases.

Another study was conducted by Sulaeman and Dwinanda (2021) on the implementation of the Government Credit Card for cash management in state spending. Hendrawan et al. (2019), on the implementation of non-cash transactions in regional governments as an effort to realize good governance. In addition to the expense account, the administration of the revenue account, especially the delay in potential state revenues from the revenue

account, has become the object of study in recent years. The problem of managing state finances with the spread of storage places for state money that has been collected into idle cash and the time lapse (gap) of state revenues to the state treasury account has also been a concern (Nugroho, nd). Iskandar (2017) also studied the delay in the transfer of state revenues to the Treasury Single Account (TSA) system, both technically and juridically, especially in foreign currencies.

On state revenue, 3 M/Is law enforcement agencies in Indonesia; the Indonesian General Attorney's Office, the Supreme Court, as well as the Corruption Eradication Commission (CEC) are obliged to administer the holding account for confiscated fund. Various confiscated money in cases that do not have legal force (*inkracht*), are deposited in advance into the Confiscated Money Shelter Account. The accounts must be managed by each reporting entity for ongoing legal cases. The accountability is reflected in; first, accountability of returns to third parties; second, accountability to the state, because the money is one of the potential state revenues.

Specifically, information on the number and value of confiscated money holding accounts at the Indonesian Attorney General's Office during 2018-2021, Number of Accounts, Value, Potential State Revenue, returned to third parties, and Unexplained Balances can be seen in Table 1. Even though the Balance cannot be explained continues to decline, its existence indicates that the Indonesian Prosecutor's Office has not administered the case deposited money in an accountable manner.

Table 1 Value of holding accounts of confiscated fund at the Public Prosecution Service of the Republic of Indonesia (PPSRI) (2018-2021)

Year and Currency	OA Per Dec 31		Not Executed Fund of Closed Case		Unidentified (in million)	
	No of Account	Value (in million)	Potential Revenue (in million)	Returned to Third Party (in million)		
2017	IDR	302	1.196.981,34	19.471,90	39.156,03	5.846,10
	USD	6	0,74	-	-	-
	Other		-	-	-	-
2018	IDR	414	851.868,68	16.697,86	43.353,62	4.409,11
	USD	12	1,11	-	-	-
	Other		-	-	-	-
2019	IDR	516	1.095.683,51	31.563,88	38.299,59	3.487,84
	USD	5	0,91	-	-	0,00
	Other	3	210,01	-	-	-
2020	IDR	548	135.406.945,93	14.551,71	66.147,17	1.810,05
	USD	6	87,67	-	-	0,00
	Other	2	2,05	-	-	-
2021	IDR	548	955.167,51	30.216,25	52.948,62	64,52
	USD	6	0,92	-	-	0,00
	Other	2	0,01	-	-	-

Source: General Attorney's Office Financial Statement

In addition, potential state revenue at the end of period that has not been executed illustrates that the system for the account administration of confiscated funds from criminal cases is not in accordance with General Attorney's Act Number KEP-089/JA/8/1988 dated August 5, 1988, concerning Settlement of Money and looted Goods. The decree stated that the looted money and units of confiscation from a case whose court decision had been *inkracht must* have been transferred to the competent authority within seven days after the receipt of the verdict (Jaksa Agung, 1988).

This low level of accountability can also be seen in Supreme Audit Institution (SAI) findings from 2016 to 2021. Even though in 2021 the balance cannot be explained it continues to decline, but there are still findings as follow; (1) NTR that has not been utilized by the state; (2) deposited money that not immediately returned to the rightful owner; and (3) there is a risk of misuse. According to SAI report (2022), the cause of finding was a number of Heads of the District Attorney's Office had not been optimal in supervising the management of deposited money holding accounts in their environment; The Head of the Evidence and Confiscation Management (ECM) Section and the Receiving Treasurer have not been administering the records of evidence or money deposited in a holding account in the right order; and the Section Head of the related field is less careful in supervising and controlling the settlement status of evidence in the form of deposited money. In addition, there is no policy that can be used as a guideline as well as a Standard Operating Procedure (SOP) that regulates the flow of documents and procedures for depositing and withdrawing the money, so that it has not been carried out consistently and in an orderly manner (BPK, 2018).

Pressure from a higher external environment, demands for accountability and professionalism can be examined through the concept of institution isomorphism. Isomorphism in New Institutional Theory (NIT) can be used as a perspective to explain as well as build new regulations and rules (Ahyaruddin & Akbar, 2017). The study of Tahajuddin and Buglayan (2021), reveals the reasons and processes for changing public sector accounting systems and practices in Malaysia before the millennium era shows that pressure in the form of coercion is more dominant than normative and mimetic. Brignall and Modell (2000) argue that regulation becomes a legislative mandate which is one of the relevant factors of successful implementation of reforms in government organizations. Carruthers (1995) in Istiqomah (2018) explains that "an organization in the experts study of institutionalism states that institutionalism is related to organizational structure influenced by the social environment in which it is located." The absence of similar research related to the account administration of confiscated funds from criminal cases, especially using the perspective of institutionalism, is a novelty in this research. Based on the objective conditions and limitations of the empirical study, the purpose of this study is to critically evaluate the account administration of confiscated funds from criminal cases at the at the PPSRI using the NIT Isomorphism.

Literature Review

Isomorphism

According to Powell and DiMaggio (1991), a new organization will be under pressure from a structure and system that is considered to have been good in the previous organization. As a result, an organization with the same field will tend to have the same form and process called institutional isomorphism. The theory of isomorphism discusses the structural determinants of various choices that actors perceive as rational or wise (Powell & DiMaggio, 1991). The pressures exhibiting isomorphism are described as follow:

1. Coercive isomorphism is a form of adjustment due to coercion from certain parties, for example politics or its stakeholders. Coercive isomorphism is a process that flows from the formal to informal pressures given by organization on a particular other associated organization through cultural expectations in the society in which the organization operates.
2. Mimetic isomorphism is a form of adjustment by adopting or imitating other organizations that have succeeded. This adjustment process is not always only for efficiency purposes, but also when an organization wants to increase its market.
3. Normative isomorphism is a form of adjustment due to additional knowledge that can be obtained from formal education in the organization. This can also be referred to as professionalism, like an ability in a particular field.

Isomorphism theory has been widely used to see the pressure that exists on an organization to make changes. This theory is often used to explain the adoption and deployment of formal organizational structures, including written policies, standard practices, and new organizational forms (Greenwood et al., 2012). Sofyani & Tahar, (2021) examines accountability and transparency of village government in Yogyakarta. Putra et al. (2021) examines the application of accrual accounting to the quality of fiscal transparency by using isomorphism as the basic concept. In addition, Anindyajati and Dharma (2019) uses institutional theory as means to find the factors that most influence the implementation of policies at the DKI Jakarta Provincial Inspectorate. In this study, the theory of isomorphism in the New Institutional Theory (NIT) is used as a perspective in assessing the pressure that exists in the Attorney General's Office.

Financial Management Accountability

Financial management accountability is an activity to account the integrity of all financial data and disclose it in accordance with applicable laws (Murti et al., 2019). Idawati and Eleonora (2020) mention financial accountability is accountability regarding financial integrity, disclosure and compliance with laws and regulations. The components of financial accountability are; 1) financial integrity that reflects the honesty of presentation, the information contained therein must honestly describe transactions and other events that should be presented or that can reasonably be expected to be presented; 2) disclosure requires financial statements to be designed and presented as a collection of descriptions or facts of economic events that affect government agencies for a period and

contain sufficient information; and 3) compliance with laws and regulations. Government's accounting and financial reporting must demonstrate compliance with laws and regulations related to its implementation (Idawati & Eleonora, 2020).

Other Accounts

Other Account is an account in the form of a check or deposit in a commercial bank, the account is used as a place to store funds that is not accommodated in the expense and revenue accounts. One of the many other types of accounts is the Consignment Account. Namely an account in the form of a government demand deposit to accommodate funds deposited in legal cases that require confiscation. Other account administration is guided by Minister of Finance Regulation Number 182/PMK.05/2017 about Account Management in the Ministries/Institutions Work Units which regulates the process of opening, operating, reporting and closing the accounts.

The Relationship Between Accountability and Isomorphism Perspective

In the last two decades, public sector accountability has become a hot and global topic. Many countries have integrated this concept into regulations and legislation (Pratiwi & Akbar, 2018). Accountability is a measure that shows how big the level of conformity on service delivery with external norms owned by stakeholders (Nurdarmasih et al., 2019). The issuance of a law package of state finance aims to make the management of state finances is in the right order, also to make government to be able to present accountable financial reports. Changes in the lines of the central government should be accompanied by changes in every government institution. NIT with its Isomorphism can be a perspective in describing various pressures that arise. Referring to Pratiwi and Akbar (2018), on the accountability of public sector performance using Isomorphism, found that commitment and regulation are forms of isomorphism pressure. In addition, study that uses Isomorphism to see the accountability of performance-based budget implementation is also carried out by Ningrum et al., (2017). Isomorphism pressures in realizing accountability are regulatory pressures, changes in organizational structure following similar institutions and pressure to become professional organizations.

Research Method

Method of collecting data

This research is a qualitative research. Qualitative research is inductive in nature in which the researcher creates meaning from the collected field data (Creswell, 2009). This study evaluates the account administration of confiscated funds from criminal cases at the Public Prosecution Service of the Republic of Indonesia and then examines it using isomorphism perspective. This study uses primary data and secondary data. Primary data is obtained from in-depth interviews with informants, while secondary data is derived from journals, books, documents and financial reports of the Indonesian Attorney General's Office and SAI's audit report.

Data collection in this study began with a study of documentation. The researchers read the financial statements of the Indonesian Attorney General's Office from 2016-2022, including detailed reports and mutations of holding accounts, examines source documents in the form of evidence as the basis for recording, finding, as well as relevant journals and books. Then, in-depth interview was conducted with 21 informants who are responsible for the management of confiscated money and holding accounts, both at the District Attorney's Office and the Attorney General's Office, as well as from external parties, namely SAI auditors and CEC employees. The list of informants is as follows:

1. Officers in the field of General Crime at the District Attorney's Office of South Jakarta and Tangerang.
2. Officers in the field of Special Crime at the District Attorney's Office of South Jakarta, Central Jakarta and Tangerang Regency.
3. Officers of ECM section at the District Attorney's Office of North Jakarta and Tangerang City.
4. The Receiving Treasure at the District Attorney's Office of South Jakarta, Central Jakarta, North Jakarta and Tangerang Regency.
5. Regional Coordinators for Jakarta Special Region.
6. Financial reporting officers in the Accounting and Financial Reporting Division of the Indonesian Attorney General's Office.
7. Officers of the Deputy Attorney General for General Crimes and Special Crimes.
8. External auditor
9. CEC officer.

In-depth interviews were formally conducted in informant's office using a voice recorder and online through Zoom. Before the in-depth interview, each informant was given a list of questions via Google form. Furthermore, in face-to-face sessions, researchers were focused on repeating same questions in order to provide confidence in informants' answers. Finally, the researchers asked informants' opinion and suggestions for the account administration of confiscated funds from criminal cases at the PPSRI.

The data analysis technique in this study is the method of Miles and Huberman (1984) which was modified with the three-dimensional perspective of DiMaggio & Powell's Isomorphism. Data analysis activities include data reduction, data presentation, conclusion drawing and verification. In this study, the results of in-depth interviews in audio form were converted into document transcripts. The data from the interview was arranged based on the isomorphism dimension to draw the conclusion.

Next is presenting or displaying the previously collected and analyzed data. The researchers presented the data obtained by describing the flow of the account administration of confiscated funds from criminal cases at PPSRI. In this way, it will be clearly illustrated how it is done.

Conclusions were drawn by examining the findings obtained from the isomorphism perspective. Then we evaluated and drew the critical perspective of findings using the NIT isomorphism dimensions; coercive pressure, mimetic pressure and normative pressure

on (1) organizations involved in account administration; and (2) accountability for how the administration of confiscated money holding accounts is carried out in stages. Furthermore, a matrix is made to make it easier to show the relationship between the findings and the Isomorphism dimension.

Result and Discussion

The account administration of confiscated funds from criminal cases at the Public Prosecution Service of the Republic of Indonesia (PPSRI)

As a rule, the administration of confiscated objects in the form of money refers to the Decree of the Attorney General of the Republic of Indonesia Number: KEP-112/JA/10/1989 concerning the Mechanism of Receiving, Storage and Arrangement of Evidence, stating that the evidence is worth less than IDR 10 million must be stored in the office vault/treasurer, and for values above IDR 10 million, it is stored in a holding account.

Evidence in the form of cash confiscated by investigators after being declared confiscated for the state based on a court decision is referred to as confiscated money. The Public Prosecutor (PP) from both the General Crimes and Special Crime sections executes the decision by submitting it to the Counseling Sub-Division, as in, The Receiving Treasurer with the knowledge of the Head of the General and Special Crime Section. Furthermore, The Receiving Treasurer must immediately deposit it into the state treasury within 1x24 hours after the money is received.

According to an informant who was involved in the administration of confiscated money, it was known that there was no uniformity in each work unit in the process of managing confiscated money. *First*, in the implementation, the Special Crime section is guided by the SOP for special crimes. After recording the confiscated money in the register, it is then handed over to the Receiving Treasurer with or without the knowledge of ECM Head and marked by the document of the safekeeping as the Record of Transfer (RT-6). With the RT-6, the authority for the confiscated money lies within the counseling and evidence section. At present, what is happening in the field, they often deposit the confiscated money independently into the holding account without any RT-6.

According to AN, as the Receiving Treasurer at the District Attorney's Office of North Jakarta, at present time, deposited fund will not be accepted and approved without RT-6.

“... if there is no RT-6, I don't want to accept it, because later I will find it difficult to make a detailed account report. If you can make it through a Virtual Account (VA), it is better as it will be more controlled.” (AN's interview, 01/31/2022).

Second, there is no tiered reporting of the confiscated fund. The rules regarding the administration of deposited money that may be confiscated have not been explained in detail.

“...The Public Prosecutor, after carrying out the confiscation, handed it over to the Receiving Treasurer, without entrusting the RT-6 and assuming that his duties had been completed. In fact, it is the technical field that knows the development of the case and the status of the money” (AN’s interview, 01/31/2022).

Third, the ECM Section does not play the ECM Section does not play its role, one of the reasons is the breakdown of the coordination and tiered reporting flow causing control loose. Coordination and responsibilities related to the reporting of confiscated money by the ECM section at the District Attorney’s Office levels are carried out through technical work units, namely the Assistant for General Crimes and the Assistant for Special Crimes, as well as the Assistant Counselor Unit. This is because until now there is no work unit that specifically carries out the management function of evidence and confiscated fund at the Attorney General's Office level.

Fourth, the balance account of confiscated fund for cases that have not been decided is presented in the attachment details and mutations which are part of Cash Notes to the Financial Statements of the Indonesian Attorney General's Office and for the balance account of confiscated fund that has permanent legal force but overdue, must be presented on the balance sheet in another cash account in the Receiving Treasurer.

“The problem we face is that many Receiving Treasurers do not know the legal status of the money because they are handled directly in the operational level. We, as the area manager of Attorney General's Office, find it difficult to obtain this information given the large number of accounts and their increasing balances.” (ISM’s interview, 03/18/2022).

Fifth, the administration of account balances and reconciliations is only regulated by a decree of Counseling Solicitor General in the instructions for preparing financial statements to be recorded in financial statements. The Head of Accounting and Financial Reporting Sub-Section gives the opinion that:

"There is a need for an application (information system) for the account of confiscated funds because there are many case databases from various fields that need to be integrated so that they can be used together according to their respective needs, especially the database of money deposited in Other Accounts". (DTK’s interview, 05/20/2022).

Discussion

The findings were analyzed using coercive pressure, mimetic pressure, and normative pressure.

Coercive Pressure - Policy

Coercive pressures can be a coercion, persuasion or an invitation (Powell & DiMaggio, 1991). Prawira and Herlina (2018) also explained that the indicators of coercive

isomorphism are: (1) Changes in regulations/laws; (2) Leader's demands; (3) Community's demands; (4) Mass media coverage; (5) More attention from Non-Governmental Organizations (NGOs); and (6) Business Community Claims.

The PPSRI experienced two coercive pressures, which are the SAI's repeated findings as pressure from more powerful organizations and demands for accountability depicted in the Minister of Finance Regulation Number 182/PMK.05/2017 concerning Account Management of Work Units of Ministries/Institutions that seems to be not fully functional.

The absence of regulations on the account administration of confiscated funds from criminal cases has become an internal problem in PPSRI since the audit in 2016 by the SAI. The result stated that the account administration and management of confiscated funds were inadequate, so the SAI recommended to establish SOPs to be administrated as other government accounts.

Based on these findings, PPSRI has followed up with a Decree of the Counselling Deputy Attorney General Number: B-278/C/Cu.2/09/2017 dated September 7, 2017 regarding Guidelines for Administration and Management of Government Accounts. However, it does not cover the mechanism on operational level. It has not been able to force every Receiving Treasurer to comply and present the reports resulting delay and non-compliance.

It also does not explain who is involved as well as the authority and responsibility of each officials in managing the confiscated funds. This is because it only covers the authority and responsibility for the Receiving Treasurer when the technical field that directly executing the cases is the beginning this whole situation. This means that regulations that contain the positions involved and their authorities are very important in starting the reformation in managing the confiscated funds. The decree also only stipulates the format for detailed reports and mutations on the balance of the holding account, all of which are handled by the Receiving Treasurer and there is no document format required for reporting confiscated funds which involves all fields. The absence of a binding and complete regulation, of course, makes the PPSRI unable to present an accountable report on this.

The delayed follow-up on these findings has attracted the SAI's attention so that in 2021, there was performance audit on evidence with *inkracht* status in the form of unresolved or protracted money and conclude that the implementation of evidence management activities at the PPSRI has not been fully effective. As a result, the SAI again recommended that the PPSRI should establish SOPs or guidelines that regulate the mechanism for account administration of confiscated funds with unclear or unsettled status which until now has not been followed up (BPK, 2021).

The SAI's repeated findings regarding confiscated funds show that the PPSRI has not focused on following up and reforming the account administration. The PPSRI has also not been maximal in monitoring those findings. This is proved by the fact that there are still

arrears in findings related to confiscated funds accounts that have not been resolved. The value of the findings is quite material; what's more, because this finding is a repeating every year, it will continue to be the auditor's assessment.

According to SY (auditor from the SAI), it seems that there is no commitment from all leaders in every level of work unit to settle the arrears of the findings at the PPSRI.

“...what causes the repeated findings of confiscated money accounts is the commitment of the work unit leader that has not been maximized in resolving this issue (SY's interview, 05/19/2022).

Leadership commitment is one element that can form a compulsion for all officials to change. Starting from the commitment to settle arrears of the SAI's findings to the commitment to make regulations as a preventive measure.

In addition to the SAI's findings related to Government's Other Account administration, the Minister of Finance Regulation Number 182/PMK.05/2017 regulates account opening, account management, bookkeeping and account administration, control and general closing of government accounts clearly requires all Ministries/Institutions to administer accounts in an accountable manner.

The regulation coercion and the SAI's findings should have been responded to by the PPSRI as an effort to gain legitimacy. The PPSRI's internal regulations regarding account administration of confiscated fund are an attempt by the Attorney General's Office to institutionalize all elements, from ideas to practice in reforming the account administration of confiscated fund as well as gaining legitimacy.

Murti et al. (2019) found that formal pressure from the central government, in this case, made the local government of Jombang Regency responded by immediately making internal regulations so as to produce a proactive professional attitude from Regional Work Units (RWU) in coordinating with Regional Financial Management Work Unit (RFMWU) related problems that arose. Similarly, Ozturk's findings (2020) on universities in Turkey that experienced direct pressure from the government to follow all the rules regarding the amount of budget received. As a result, the regulation succeeded in suppressing universities in Turkey coercively.

These two forms of response have not been seriously followed up by the Indonesian Attorney General's Office. It should be suspected that these pressures were interpreted as administrative pressure and had no implications for budget cuts. Compliance is usually easier to follow in new organizations. As Powell and DiMaggio (1991) stated, in some circumstances, the new organization may respond directly to a mandate from the government. It seems that the SAI's findings have not succeeded in pressuring the PPSRI to make changes and will still be able to maintain the unqualified opinion despite those findings. Table 2 shows the findings and critiques related to coercive pressure obtained from the interview results.

Table 2 Findings and Critical Perspective of Coercive Pressure

Dimension/ Perspective		Coercive isomorphism
Regulation	Findings	<ol style="list-style-type: none"> 1. There is pressure from the SAI findings and demands for accountability in PMK 182 that made the Attorney General's Office issue a letter for the Counselling Deputy Attorney General Number: B-278/C/Cu.2/09/2017 dated 7 September 2017 regarding Guidelines for Administration and Management of Government Accounts 2. There is no commitment from the leader of each work unit regarding the settlement arrears in SAI's findings on the management of confiscated funds
	Critical perspective	<p>The letter for the Counselling Solicitor General has not accommodated specific policies related to the account management of confiscated funds which involve all fields, as well as regarding:</p> <ol style="list-style-type: none"> 1. Officials involved in the management of confiscated funds 2. Mechanism of authority and responsibility of confiscated fund managers 3. Documents related to the management of confiscated funds

Mimetic Pressure – Organizational Structure

Mimetic pressure on the account administration of confiscated fund shows that PPSRI must imitate the policies of similar institutions that have succeeded. For all institutional isomorphism stems not only from coercive authority, but is also a powerful force that encourages imitation. On the other hand, Powell and DiMaggio also argue that one of the reasons organizations tend to be similar is that there are few organizational models that can be imitated (Powell & DiMaggio, 1991).

The CEC, for example, is a law enforcement agency that also obliged to administer confiscated funds. The Supreme Audit Institution's findings in 2018 and 2019 showed that the value related to the account administration of confiscated fund at the CEC continued to decline. In fact, in 2020 there are no more findings on this issue. These results indicate that the CEC has succeeded in improving the confiscated funds administration system. The results of an interview with a CEC official (ER, 05/19/2022) revealed that the CEC has SOPs and accounting policies that accommodate the account administration of confiscated funds that also cover all related fields resulting synergy and well-ordered. This success is a good example for PPSRI to participate in reforming the account administration of confiscated fund.

In addition to SOPs, organization structure is also the core of change. According to CEC official interviews, a number of officials who play a role in administering the deposited money are prosecutors as investigators, public prosecutors, specialists in managing evidence while specialists in verification and financial reporting are different people (ER's interview, 05/19/2022). This illustrates the existence of specialization; each official is focused on their respective duties and functions. There is no dual position resulting optimal run. Evidence management specialist is a functional position at the CEC which is regulated in Commission Regulation Number 7 of 2020. This special position is responsible

for administering confiscated funds from corruption case, starting from the process of receiving money deposits, storing the money, borrowing money, to execution of deposited money. The existence of this functional position can clarify the task so that there are no concurrent positions, or the duties of a position that are biased with other organizations.

The establishment of the ECM section is an initial response that can indicate efforts to change the organization in the PPSRI. The Indonesian Attorney General's Office Regulation Number 1 of 2021 concerning the Second Amendment to the Attorney General's Regulation Number PER-006/A/JA/07/2017 concerning the Organization and Work Procedure of the Indonesian Attorney General's Office explains that at the Indonesian Attorney General's Office there is an AMC work unit which is at the same level as the Indonesian Attorney General's Office. Echelon II is responsible for ensuring the optimal implementation of asset recovery (Kejari RI, 2021). The regulation also mentions the establishment of an ECM work unit at the District Attorney's level which has the task of managing evidence/confiscated goods originating from general crimes and special crimes. The absence of a work unit in charge of asset recovery at the District Attorney's Office is due to the fact that the AMC is a working unit of the Attorney General's Office at echelon II level. It is not possible to supervise in a different work unit level.

As a result, there is no control function at the District Attorney's Office level over evidence and confiscation management activities in the District Attorney's area. Even though the Attorney General's Office already has an ECM Section that can carry out its duties as evidence administration, this Section has not carried out its duties according to the Indonesian Attorney General's Decree. In addition, the Head position of this section is still not clear. An interview with one, from the District Attorney's Office of North Jakarta, YL, stated:

“The Section Head of Evidence is just a warehouse keeper; the execution is still carried out by Prosecutor” (YL's interview, 05/18/2022).

Prawira and Herlina (2018) stated that adoption is a form of mimetic symptom. The PPSRI needs to respond to this pressure by reviewing the position of the ECM Section in so that it can adopt an organization like the CEC. The mimetic pressure here is the condition of establishing ECM Section specifically for managing evidence including confiscated fund, then adjusted by adopting the practice in the CEC. Murti et al. (2019) showed that there were mimetic symptoms in Jombang Regency when conducting a comparative study by means of benchmarking. The Jombang Regency Government is trying to adopt both procedures, policies and regulations that can be implemented in order to increase the financial accountability of the Jombang Regency government.

Mimetic symptoms are also shown by Istiqomah (2018) when it shows how the Indonesian government responds to institutional pressures that arise with the alignment of organizational devices by the Ministry of Finance as a fiscal management institution for the realization of good governance. One of its manifestations is the birth of the Directorate General of Treasury (DGT) as an Echelon I at the Ministry of Finance. This

change illustrates that the Ministry of Finance has made a complete change responding to the existing pressure.

The absence of competency standards and the fulfillment of training hours for ECM officials in each work unit will certainly affect the competency development and quality, so that career development and skill can also be fulfilled. The ECM Section's duties and functions in managing evidence is still not clear or fully functional as only relying on the Receiving Treasurer.

Putra et al. (2021) found that accountability can be felt by stakeholders when human resources participate in further training and education. Isomorphism is presented by showing interest in partnerships with universities and research institutes for the educational and professional formation of entrepreneurs; thus, seek efficiency professionals (De Freitas & da Silveira, 2021). The importance of training as competency development is an effort to meet the competency needs with job competency standards and career development plans in the PPSRI, especially for managers of evidence who do not yet have specific competency standards in the ECM Section. A summary of the findings of the interview and criticism is presented in Table 3.

Table 3 Findings and Critical Perspective of Mimetic Pressure

Dimension/ Perspective		Mimetic isomorphism	
Organization structure	Finding	The PPSRI has established the section of ECM at the District Attorney's level	
	Critical perspective	There is no standard policy on the duties and functions of the ECM section in managing confiscated funds	
		1	PPSRI can adopt regulations and SOPs in CEC in terms of uniformity
		2	The ECM section has no vertical structure
3	There is no standard of competence for the ECM section		

Normative Pressure – Procedure Flow

Attorney General Regulation Number: 007/A/JA/08/2016 concerning Amendment to the Regulation of the Attorney General of the Republic of Indonesia Number PER-010/A/JA/06/2015 concerning Strategic Plan of the Attorney General of the Republic of Indonesia Year 2015-2019 dated August 4, 2016 states that One of the visions of the Attorney General's Office is professional, which means that all apparatus in carrying out their duties are based on the noble values of TRI KRAMA ADHYAKSA as well as competencies and capabilities that are supported by extensive knowledge and insight as well as adequate work experience and adhere to the applied rules and professional code of ethics (Jaksa Agung, 2016).

Professionalism here means that Prosecutors are required to continue to explore knowledge and hone their skills to support their performance in carrying out their duties. The performance of the PPSRI as a whole will reflect the performance of each official, so that the demands of working professionally and accountably are realized. The normative

pressure is this demand to become a professional, proportional and accountable law enforcement agency in accordance with the vision and mission of the PPSRI.

Powell and DiMaggio (1991) argue that the regulatory process includes the formation of formal rules, monitoring, and consent of actions. This means that rules alone are not enough to reform an organization. Internal control and monitoring of its implementation are also required. A standard and clear procedure flow can provide direction to each personnel in carrying out tasks according to organizational goals, and of course accompanied by internal control.

The explanation of the facts in the previous sub-chapter illustrates that there is no procedure or procedure for managing confiscated money and how it is administered until it is presented in the financial statements. The results of interviews with administrative staff in the operational level illustrate that indeed they do not know how to execute this issue. Furthermore, there are also technical obstacles in the submission of evidence. Not all funds deposited from the technical field is deposited into the holding account through the Receiving Treasurer. There are still public prosecutors who independently deposit the confiscated funds directly without a deposit report to the Receiving Treasurer. This disorder has long term impacts because its miscellaneous.

The administration of confiscated funds at the PPSRI is only due to accounting obligation to present financial statement. This mindset makes the Counseling Head seem to be given full responsibility, when in fact, the direct executor is the one responsible for handling of the case. So, it has impacted the internal control system on how it is carried out.

Therefore, attempts to choose an organization structure to deal with ambiguity and uncertainty are often based on the same organizational pattern (Powell & DiMaggio, 1991). Anindyajati and Dharma (2019) stated that the organizations can adopt some practices and/or structures during the required time in response to pressure. In accordance with Maggio's theory, that professionalization is interpreted as all efforts made by organization members to determine the conditions and methods of their work, manage "the production of producers" and to establish a cognitive basis and legitimacy for their work (Powell & DiMaggio, 1991). The PPSRI's internal regulations regarding the account administration of confiscated funds are an attempt by the Attorney General's Office to institutionalize all elements, from ideas to practice in reforming the account administration of confiscated funds as well as gaining legitimacy. There is the need for digitalization for this issue. This is because information disclosure, professionalism and accountability by utilizing information systems play an important role in carrying out their duties and functions. The normative pressure here is the demand to create information system that can be used by all levels of officials and to be integrated to the top level can minimize unexplained wild balances.

From the explanation, that the absence of methods and the flow of procedures are the form of normative pressure that arises and must be responded. Normative pressure is usually responded by building a new culture and replacing the old culture that will form aspects of professionalism in line with normative isomorphic practices. Because, one part

of normative isomorphism is culture (Powell & DiMaggio, 1991). The current culture is that it is the duty of the Receiving Treasurer only; manually without an information system; with the habits taught by predecessors that does not reflect the professionalism. Based on the study of Astutiningrum et al. (2017) symptoms of normative isomorphism, at Regional Public Hospital (RPH) of Dr. Iskak Tulungagung, it can be seen from various efforts of organization members to determine the working conditions and methods in the budgeting process; the involvement of all parties related to the budget realization. Soares et al. (2020) on the application of NIT in the tourism sector of hotels in Brazil, shows that normative pressures in the form of certification and training greatly affect changes in the IT sector in Brazil. Surachman (2020) in the Central Java Provincial Government, found that the response to normative pressure was to hold training and education conducted by professionals and academics from universities to help villages. A summary of the interview findings and criticisms related to normative pressure is presented in Table 4.

Table 4 Findings and Critical Perspective of Normative Pressure

Dimension/ Perspective		Mimetic isomorphism
Procedure	Finding	The uniformity of procedures in the management of confiscated funds is not optimal, which causes unprofessional officials and unaccountable reports.
	Critical perspective	1 Lack of organizational culture to maximize the uniformity of new procedures in the PPSRI 2 The ECM section has not implicated information system

Conclusion

This study aims to find out how the account administration of confiscated funds from crime cases at the Public Prosecution Service of the Republic of Indonesia is carried out. The results of the study of documentation and interviews show that the PPSRI does not yet have an internal regulation that regulates the accounts administration of confiscated funds from crime cases. This is indicated by the Supreme Audit Institution's repeated findings related to the account administration of confiscated funds and the lack of uniformity between each work unit in administering the confiscated money.

After knowing how the account administration of confiscated funds from crime cases at the Public Prosecution Service of the Republic of Indonesia is carried out, there are critical point of views on the institutional pressures that existed in the administering process of the holding accounts for confiscated money from criminal cases. First, coercive pressure, in the form of SAI's findings and the Minister of Finance Regulation of 182/PMK.05/2017 to make regulations related to the administration of holding accounts. Second, mimetic pressure that indicated by the need for the Attorney General's Office to follow the example of the CEC by clarifying the organizational structure of the ECM section at the Attorney General's Office level and establishing competency standards for all officer. Third, normative pressure that reflected with the lack of professionalism, because there is no flow, procedure and compatible information system for the management of confiscated money.

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