

Evaluation of Performance Indicator Development: A Study at The Ministry of Foreign Affairs of The Republic of Indonesia

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Research aims: This study evaluates the development of performance indicators using the performance blueprint analysis tool and determines the institutional factors that play a role in the development of performance indicators.

Design/Methodology/Approach: Qualitative research with a case study approach was conducted at the Indonesian Ministry of Foreign Affairs (MoFA).

Research findings: The Ministry of Foreign Affairs' performance indicator development has applied the principle of logical flow so that the programs and activities set have supported the strategic goals. In addition, most of the performance indicators include results and quality-oriented. However, weak documentation means that the logic flow is not well illustrated. This research captures the phenomena of isomorphism (coercive, mimetic, and normative), institutional logic, and institutional entrepreneurship in the performance measurement system (including the development of performance indicators) at the Ministry of Foreign Affairs. In addition, 15 institutional factors play a role in the development of performance indicators in the Ministry of Foreign Affairs, namely external parties, institutional idealism, initiation, efforts (related to accountability and performance indicator development), human resources, mindset, documentation, monitoring and evaluation, leadership commitment, logical framework principles, the role of stakeholders, business processes, reward and punishment, training, and information systems.

Theoretical contribution/Originality: This research complements knowledge related to evaluating the development of performance indicators with performance blueprint analysis and institutional factors that play a role in the development of performance indicators, as well as knowledge about the phenomenon of institutional isomorphism, logic and entrepreneurship in government agencies.

Practitioner/Policy implication: Ministries/agencies and regulatory agencies can use the performance blueprint analysis tool so that they can develop appropriate indicators and support policy making.

Research limitation/Implication: The research focused only on the Ministry of Foreign Affairs, so the results do not reflect the development of performance indicators in other government agencies. In addition, the interviews did not take the point of view of external parties who have a relationship with the development of performance indicators of the Ministry of Foreign Affairs.

Keywords: Government Agencies; Institutional Entrepreneur; Institutional Isomorphism; Institutional Logic; Performance Blueprint; Performance Indicators

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Introduction

New public management (NPM) began to be applied to public sector organizations in Indonesia in line with bureaucratic reform. The application of NPM encourages the use of performance information for accountability purposes (Dooren et al., 2015). Akbar et al. (2015) also explained that the development of NPM is seen as a means to achieve the goal of increasing government accountability and transparency so that performance information and systems are more comparable, relevant, and useful for decision-making in the public sector. Performance measurement system (PMS) is a process of collecting, analyzing, and reporting organizational performance information to see if what has been achieved is in accordance with what was planned (Sofyani et al., 2018). Currently, the basis for implementing PMS in Indonesia is regulated in Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance

Accountability System (SAKIP). SAKIP includes a systematic series of various activities, tools, and procedures designed for the purpose of determining and measuring, collecting data, classifying, summarizing, and reporting performance at government agencies in the context of accountability for improving the performance of government agencies. With the existence of SAKIP, it is expected that government agencies can carry out more accountable performance management. The implementation of SAKIP comprises strategic plans, performance agreements, performance measurement, performance data management, performance reporting, and performance review and evaluation. Performance agreements are prepared by including performance indicators that meet specific criteria, are measurable, achievable, have a certain period, and can be monitored and collected.

Kurniawan and Akbar (2021) state that the implementation of SAKIP still faces problems even though the implementation of the performance measurement system is considered to be more advanced and well-managed in the reform era. In general, the current problem faced by government agencies is the assumption that the measure of success/failure in carrying out the main tasks and functions by government officials is only based on the ability to absorb the budget (input) (Murdi & Putri, 2020). In fact, performance measurement must be able to cover all activities, starting from the input, output, and outcome aspects. The shift from input-oriented performance measurement to result-oriented performance measurement is a factor that supports strengthening performance accountability. Strengthening performance accountability is carried out in the context of bureaucratic reform to realize a government that is clean and free from corruption, collusion, and nepotism, as well as improving the quality of public services, capacity, and accountability of bureaucratic performance (Murdi & Putri, 2020).

Previous studies have shown several external and internal factors that influence the implementation of PMS in Indonesia and the phenomenon of isomorphism in PMS, such as the research of Sofyani et al. (2018), Ahyaruddin and Akbar (2018), Risakotta and Akbar (2018), Parwoto and Halim (2020), Laila and Ermawati (2021), and Dewi and Dewi (2022). Other research reveals an unoptimized determination of performance indicators based on performance blueprint analysis, external and internal factors that influence the development of performance indicators, as well as the phenomenon of isomorphism that occurs in the PMS, which specifically plays a role in the development of performance indicators, such as research by Husaini and Akbar (2015), Baskoro and Akbar (2018), Tiro and Akbar (2018), and Kurniawan and Akbar (2021).

Most of the prior studies have similar limitations; namely, the research object still focuses on the Local Government Organization (OPD). The results of research on one research object cannot be generalized nationally (Sofyani et al., 2018), so it is necessary to add research objects and samples and expand the scope of public sector organizations (Laila & Ermawati, 2021; Dewi & Dewi, 2022) to strengthen the overall research picture (Kurniawan & Akbar, 2021). In addition, previous studies only observed the phenomenon of institutional isomorphism in the development of performance indicators, while other institutional phenomena, such as institutional logic and entrepreneurship, were not observed. Argento et al. (2018) explained that the concepts of institutional isomorphism, logic, and entrepreneurship can complement each other because they consider macro and micro-level phenomena.

Based on previous studies, problems in the implementation of SAKIP originate from the development of suboptimal performance indicators. These problems also occur in state ministries/institutions, one of which is the Ministry of Foreign Affairs, which is a central government agency in charge of organizing government affairs in the field of foreign relations. The results of the Ministry of Foreign Affairs (MoFA) AKIP evaluation for five consecutive years, starting from 2018 to 2022, exhibited that the performance accountability of the MoFA has not been able to achieve the targets set in the strategic plan document. From 2018 to 2022, the Ministry's AKIP evaluation scores were 75.56, 76.03, 77.83, 78.59, and 78.81 (predicate "BB"), while the target AKIP evaluation scores set were 76, 77, 78, 79, and 80 (predicate "BB"), respectively. This indicates that the performance accountability of the MoFA has not been optimal, as it has not reached the target. The results of the AKIP Evaluation of the MoFA in 2022 uncovered that there remain some problems in all AKIP

components, namely in performance planning, performance measurement, performance reporting, and internal performance accountability evaluation.

Additionally, other problems exist, namely related to the MoFA performance sub-indicators, which include the value of trade, investment value, and the number of tourists in Indonesia or trade, tourism, and investment (TTI) at the MoFA-Wide level to the organizational units in the MoFA. Starting from 2022, there is a sharpening of key performance indicators (KPI) related to TTI which consists of two Sub-KPIs with a weight of 70% for Sub-KPI 1 and 30% for Sub-KPI 2, namely KPI S1.1 Level of Effectiveness of Economic Diplomacy in the Trade Sector consisting of Sub-KPI 1 Number of trade commitments and Sub-KPI 2 Trade Value with Partner Countries; KPI S1.2 Level of Effectiveness of Economic Diplomacy in the Investment Sector consisting of Sub-KPI 1 Number of investment Commitments and Sub-KPI 2 Value of Investment with Partner Countries; and KPI S1.3 Level of Effectiveness of Economic Diplomacy in the Tourism Sector consisting of Sub-KPI 1 Level of Potential Foreign Tourist Visits to Indonesia and Sub-KPI 2 Number of Foreign Tourists to Indonesia. The measurement of the three indicators is sharpened to see the benefits received by stakeholders as a result of the implementation of economic diplomacy. However, there are still weaknesses in the three Sub-KPI 2; namely, how much the role of the MoFA affects the value of trade, investment, and tourism in Indonesia cannot be fully measured because the MoFA is not the only agency that contributes to the value of trade, investment, and the number of tourists, but the contribution of various parties such as related ministries/agencies, business people, local governments, and the community. In addition, the weighting allocation of 70% for Sub-KPI 1 and 30% for Sub-KPI 2 also does not have a valid calculation basis.

Furthermore, problems with the MoFA SAKIP occur in the application of the Balanced Scorecard (BSC). Guidelines for the Performance Management System of the MoFA and Representatives of the Republic of Indonesia on Law Number 4 of 2018 (Minister of Foreign Affairs, 2018) explains that BSC consists of the word scorecard, which means a card used to record the score of performance results of an organizational unit or employee score and balanced means that organizational performance is measured in a balanced manner from financial and non-financial, short-term, and long-term aspects, as well as internal and external aspects. The word balanced is realized in four BSC perspectives, namely stakeholders, customers, internal processes, and learning and growth.

Based on the 2022 Performance Report, the MoFA has implemented strengthening performance accountability through the application of BSC. On the other hand, Guidelines for the Preparation and Review of Work and Budget Plans of State Ministries/Institutions and Ratification of Budget Implementation Lists on Law Number 163/PMK.02/2016 (Minister of Finance, 2016) as last amended by Law Number 62 of 2023 on Budget Planning, Budget Implementation, and Financial Accounting and Reporting (Minister of Finance, 2023) states that starting from the 2016 fiscal year, the architecture and performance information (ADIK) is structured using a logical framework. This Minister of Finance Regulation (PMK) stipulates that performance information can be linked to the budget so that strategic goals and performance indicators can be determined by budget requirements. The MoFA' 2022 budget preparation has followed the PMK, but the application of BSC in the performance management system has not been refined in accordance with the logical framework as it has been done in budgeting. This is reinforced by one of the results of the AKIP evaluation in 2022 that the MoFA has not yet elaborated criteria that describe the logical framework for achieving performance; cross-functional relationships between the required work units have not been well developed; and the determination of programs and activities has not fully focused on achieving strategic goals.

Based on the problems described, there is an urgency to conduct further research related to the development of performance indicators at the Indonesian MoFA. The purpose of this research is to find out how the evaluation of the development of performance indicators using the performance blueprint analysis tool and institutional factors that play a role in the development of performance indicators of the MoFA of the Republic of Indonesia.

This research provides a practical contribution for ministries/agencies or regulatory agencies to use performance blueprint analysis tools in the performance indicator development process to identify the right indicators and ultimately improve performance accountability in the future. In addition, this research makes a theoretical contribution to educational institutions by completing knowledge and literacy related to evaluating the development of performance indicators with performance blueprint analysis and institutional factors that play a role in the development of performance indicators. Finally, for regulatory institutions, this research contributes to supporting policymaking by using performance blueprint analysis tools in the performance indicator development process to identify the right indicators and ultimately improve policy quality.

Literature Review

Institutional Theory

The institutional theory stems from the idea that the surrounding institutional environment shapes an organization, causing institutionalization. In observing organizational behavior, it is necessary to observe holistically, not limited to individual behavior. Organizations that have legitimacy tend to meet/adjust to external or social expectations where the organization stands. Argento et al. (2018) explain that concepts of neo-institutional theory complement each other by considering the context of the country as a whole (macro-level phenomena) and the role of the main actors (micro-level phenomena), namely as follows.

Institutional Isomorphism

DiMaggio and Powell (1983) describe isomorphism as a limited process that forces units in the population to resemble other units facing the same problem. There are three efforts to adjust the organization to the environment (institutional isomorphic), namely as follows: (1) Coercive isomorphism is how an organization takes an example of some form or adopts another organization due to pressure from the government, other organizations, or the wider community; (2) Mimetic isomorphism is the imitation or imitation of an organization of another organization that is considered better; and (3) Normative isomorphism is a change caused by the demands of the organization's professionalism.

Institutional Logic

Institutional logics are shared beliefs/frameworks of reference/shared cognitive elements at the macro level that provide appropriate mechanisms that link institutional logics at the individual, group, and community levels and shape and define legitimate affairs. Ngoye et al. (2018) explained that the institutional logic that has been used in the public sector is divided into several types, namely (1) professional, institutional logic, emphasizing professional specific knowledge, expertise, experience, and autonomy. The services provided are regulated by professional bodies, and their quality is subject to peer opinion, not orders from professional employers; (2) public administration logic, based on rules, procedures, and accountability to the state. The logic of public administration is characterized by top-down bureaucracy. Adherence to routines, rules, and procedures is considered more important than competitiveness, performance, and results; and (3) the logic of market management, the hallmarks of market management, namely competitiveness and results-based performance supported by efficiency and effectiveness. The main focus of this logic is on targets and results, as well as managerial discretion in mobilizing resources to achieve desired goals.

Institutional Entrepreneur

Institutional entrepreneurs are individuals who can become key actors in changing the rules and practices in existing organizations by using alternative rules and practices. This can be motivated by the level of education or position held by the individual.

Performance Measurement

Performance measurement is carried out on the entire process, starting from input-output to the outcome of a program, as a management evaluation tool for better decision-making and encouraging accountability and is carried out by comparing performance realization with performance targets.

PMS in the Government of the Republic of Indonesia is regulated in Presidential Regulation Number 29 of 2014 concerning SAKIP. SAKIP is expected to encourage government agencies to improve accountability in performance management by determining and measuring, collecting data, classifying, summarizing, and reporting performance in government agencies. Furthermore, the performance of government agencies is measured by a performance indicator. Thus, performance accountability and performance indicators are part of the PMS principles of the Government of the Republic of Indonesia.

Performance Accountability

Performance accountability is the implementation of the obligations of government agencies to the public as a form of accountability for the success or failure of programs/activities to achieve good governance/good governance. Public awareness of the importance of accountability can encourage bureaucratic reform so that government agencies are more accountable by implementing a performance measurement system.

Performance Indicators

Performance indicators are calculation and measurement tools to be used in assessing performance so that the level of success/achievement of planned programs and activities can be known.

Performance Indicators Development

The development of performance indicators needs to be considered so that performance information is useful for reporting, budget allocation, and decision-making. Development is carried out through two stages, namely (1) the adoption stage of performance measures/indicators, which is the stage of developing organizational capacity and selecting performance measures to be used by meeting the criteria of being specific, achievable, relevant, describing something that is measured, and can be quantified and measured, and (2) the performance measure implementation stage, which is the result of the selected performance measures, evaluated, and implemented.

The Performance Blueprint

Husaini and Akbar (2015) state that the performance blueprint is an innovative logic model that is used as a means of building evaluation capacity for organizations. This model not only uses a simple logic model approach in analyzing an organizational activity/program but also identifies who are the beneficiaries of organizational activities/programs, such as clients, customers, providers, vendors, and others. Longo (2002) revealed that the performance blueprint uses Friedman's four quadrants as a tool to understand and manage output. Friedman offers logical and transparent criteria that make it possible to prioritize and rank four types of measures, namely 1) effect quality measures, 2) effort quality measures, 3) effect quantity measures, and 4) effort quantity measures. Longo (2002) asserts that the performance blueprint can provide a better understanding of the differences between effort and impact measurement, the scope of outputs and

outcomes, and the technical and cultural skills required to collect and use performance information. The performance blueprint can be seen in Figure 1.

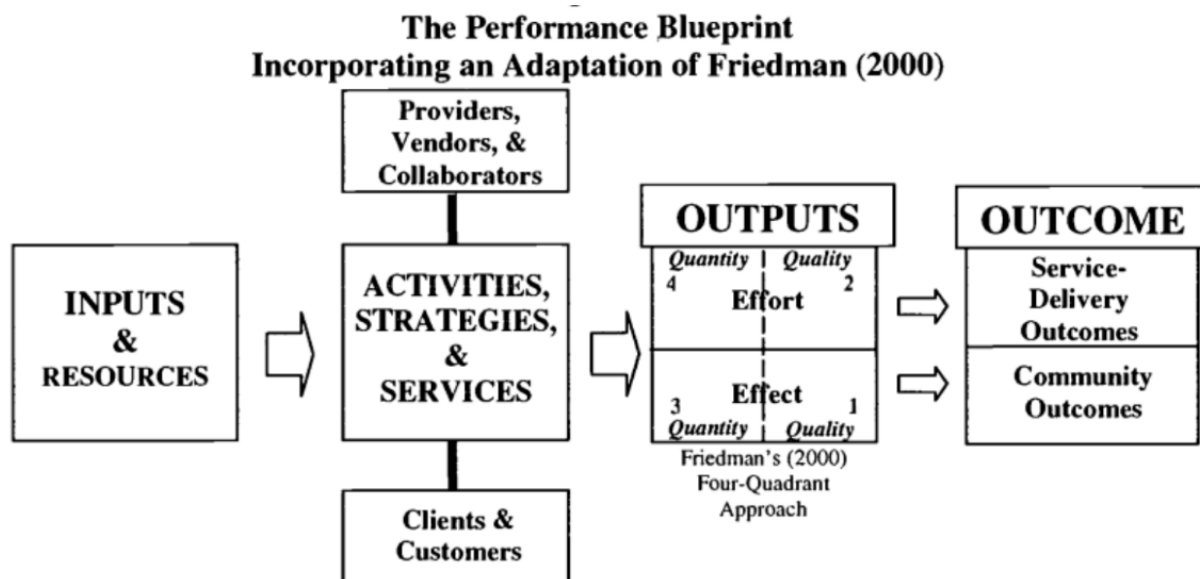


Figure 1 The Performance Blueprint

Framework of Thought

Previous research has explained the phenomenon of institutional isomorphism that occurs in the implementation of PMS in government agencies. Dewi and Dewi (2022) state that institutional isomorphism contributes to the use of performance information in making strategy implementation and evaluation decisions. Parwoto and Halim (2020) argue that the phenomenon of isomorphism is still found in the PMS development process in local government agencies. Ahyaruddin and Akbar (2018) affirm that institutional isomorphism occurs in the application of PMS and accountability in public sector organizations. Sofyani et al. (2018) explain that institutional isomorphism still occurs and plays a dominant role in the implementation of PMS in local governments at the coercive level, thus causing a setback for the successful implementation of PMS. Risakotta and Akbar (2018) elucidate that the phenomenon of isomorphism occurs in local governments and is dominated by coercive pressure, causing mimetic isomorphism. Finally, Baskoro and Akbar (2018) assert that normative isomorphism symptoms still occur in the performance measurement system.

Previous research has also explained the phenomenon of institutional isomorphism that plays a role in the development of performance indicators in government agencies. Kurniawan and Akbar (2021) state that based on the performance blueprint analysis, performance indicators have not been aligned, and the development of performance indicators is played by the role of eleven institutional factors. Tiro and Akbar (2018) contend that planning for performance reporting has not yet provided a description of the appropriate logic flow between documents, so it is still not aligned, and institutional factors also influence the implementation of the performance measurement system. Husaini and Akbar (2015) mention that there are factors that play a role in the development of performance indicators, and based on the performance blueprint analysis, the performance indicator development process has not been carried out optimally because it has not been able to describe performance properly. In addition, there is an assumption from participants that the process of developing performance indicators is only to fulfill regulatory requirements from the government (coercive isomorphism).

Nevertheless, the concept of institutional isomorphism only provides an external perspective in observing organizational behavior. Organizational behavior needs to be understood by observing holistically, which is

not only limited to individual behavior but also observing external or social expectations of the organization. Thus, it is necessary to add a point of view that can observe organizational behavior based on both internal and external factors. Argento et al. (2018) consider the overall country context (macro-level phenomena) as well as the role of key actors (micro-level phenomena). Shifts in macro-level institutional logic can support institutional pressures that result in coercive, mimetic, and/or normative isomorphic mechanisms. However, the impact of change at the macro level needs to have a responsive foundation at the micro level. It denotes that the change process is influenced by the role of key actors acting as institutional entrepreneurs, as well as individual characteristics, including personal interests and preferences, education, work history (position and tenure), and networks (social position and skills), which need to be tailored to the specific organizational context in which the change occurs and can explain the extent of change achieved.

Based on the description, it is necessary to know how the phenomenon of institutional isomorphism, institutional logic, and institutional entrepreneurship occurs in the implementation of SAKIP, especially in the development of performance indicators of government agencies. Systematically, the framework based on the theoretical basis can be observed in Figure 2.

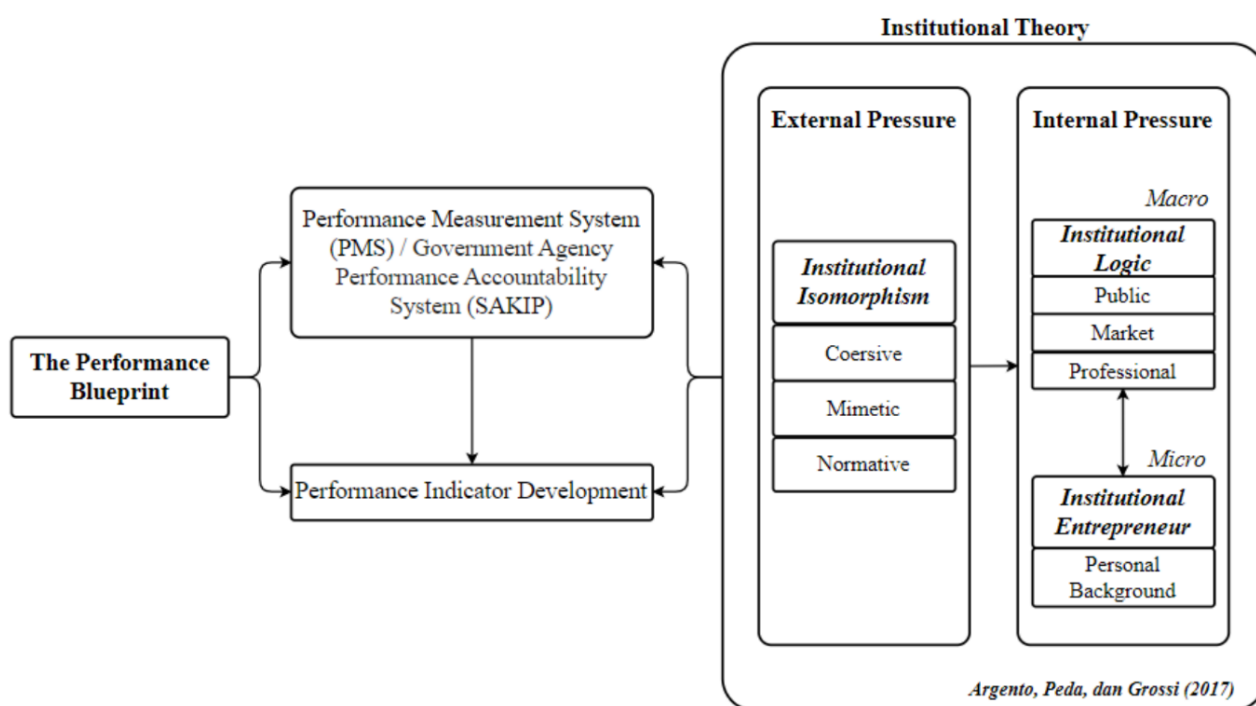


Figure 2 Framework

The process of developing performance indicators is a part of PMS in government agencies (in this case, SAKIP). Based on the framework in Figure 2, before knowing how the role of institutional isomorphism, institutional logic, and institutional entrepreneur in the development of performance indicators, first, the development of performance indicators with a performance blueprint is analyzed. Furthermore, on the basis of the results of the analysis, information deepening is carried out to find out institutional factors from the point of view of institutional isomorphism, institutional logic, and institutional entrepreneurship that play a role in the development of performance indicators.

Methodology

This research used a qualitative research method with a case study approach. Hennink et al. (2012) explain that qualitative research, in a broad sense, is an approach that allows researchers to examine a person's

experience in detail using a certain set of research methods, such as in-depth interviews and observations. Creswell and Creswell (2018) elucidates that case studies involve detailed descriptions of settings or individuals, followed by in-depth data analysis according to themes or issues. The qualitative method with a case study approach was chosen to determine the development of performance indicators using the performance blueprint analysis tool and institutional factors that play a role in the development of performance indicators for the Indonesian MoFA.

The data sources used in this study were primary and secondary data. Hardani et al. (2020) define primary data as data obtained directly from the source by taking measurements and calculating it by oneself in the form of questionnaires, observations, interviews, and others. Meanwhile, secondary data is data obtained indirectly from other people's offices in the form of reports, profiles, manuals, or literature. Primary data used in this study was obtained directly from the results of in-depth interviews and observations. Secondary data used in this research came from performance documents downloaded from the MoFA website (www.kemlu.go.id), such as the 2020-2024 Strategic Plan, 2022 Work Plan, 2022 Performance Report, 2022 Performance Agreement, and other supporting documents.

The participants in this study were eight employees consisting of four employees of the Bureau of Planning and Organization (BPO) and four employees of the Inspectorate General of the MoFA. BPO is a work unit that has the authority to develop performance indicators for the MoFA, while the Inspectorate General is a work unit that serves as an internal evaluator related to the entire performance process of the MoFA.

This research started by evaluating the performance indicators obtained from the performance document using the performance blueprint analysis tool. The evaluation results were confirmed during interviews with participants. In the second step, researchers conducted interviews with participants as well as confirmed the results of the evaluation of performance indicator development. Then, based on the results of the interview, the interview transcript was compiled. The existing transcript data was analyzed using thematic analysis. Braun and Clarke (2006) define thematic analysis as a method for identifying, analyzing, and reporting patterns in data. In this way, the researchers identified the main ideas in the interviews and categorized them into common themes. The researchers processed the data manually due to the small number of interviewees. The final step was drawing conclusions based on the analysis of the interview results and evaluation of the development of performance indicators. To test the validity and reliability of the research data, a process of triangulation of sources and methods, as well as member checking, was carried out.

Results and Discussions

The performance management system of the MoFA applies a BSC basis. In order to optimize performance within the MoFA and Representatives of the Republic of Indonesia, all organizational units, work units, and representatives of the Republic of Indonesia and all employees in carrying out their duties and functions are guided by the Guidelines for the Performance Management System of the MoFA and Representatives of the Republic of Indonesia on Law Number 4 of 2018 (Minister of Foreign Affairs, 2018). Guidelines for the Performance Management System of the MoFA and Representatives of the Republic of Indonesia on Law Number 4 of 2018 (Minister of Foreign Affairs, 2018) consists of the introduction, general framework of the performance management system, stages of the performance management system, synchronization of performance management system with the national planning system, rewards and sanctions, management of performance management application system, and closing. The stages in the MoFA' performance management system include strategic plans, strategy maps, key performance indicators, cascading and alignment concepts, performance agreements and action plans, strategic initiatives, performance assessments, performance reports, and performance data management.

The MoFA has unique business processes that pose a challenge in developing performance indicators. Based on the 2020-2024 National Medium Term Development Plan (RPJMN), the focus of the MoFA is not only to implement the 7th Development Agenda but also to support the implementation of the 1st and 4th Development Agendas. The uniqueness of MoFA's business process can be identified from (1) the main role in the field of foreign policy, as well as carrying out economic diplomacy such as trade promotion; (2) the implementation of MoFA's intangible/qualitative performance (such as the role as a facilitator or marketer) so that the impact of performance implementation sometimes cannot be felt directly, but performance measurement must still be done quantitatively; and (3) dynamic global conditions, such as COVID-19, wars between countries, or trade wars, causing many pop-up activities that need to be carried out by MoFA, leading to some activities to not be accommodated in the predetermined performance indicators. Nevertheless, the MoFA seeks to identify KPIs that these activities can support or consider the development of new KPIs in the future.

The development of performance indicators is part of the MoFA SAKIP. To find out how the evaluation of the development of performance indicators of the MoFA, analysis was conducted using the performance blueprint by (1) identifying the suitability of performance indicators with the logic model and (2) identifying performance indicators with Friedman's four quadrant approach. Furthermore, based on the results of the analysis, deepening information was carried out through an interview mechanism to determine institutional factors from the point of view of institutional isomorphism, institutional logic, and institutional entrepreneurship that play a role in the development of performance indicators.

Identification of Conformity of Performance Indicators with Logic Model

The 2020-2024 National Medium-Term Development Plan (RPJMN) is the last stage of the 2005-2025 National Long-Term Development Plan (RPJPN), prepared as an elaboration of the President/Vice President's Vision Mission and Action Program. Efforts to realize this vision, one of which is carried out through the 7th Development Agenda, as well as one of the policy directions for politics, law, and security development, namely optimizing foreign policy, which is the contribution of the MoFA. With this in mind, the MoFA determines the vision, mission, strategic goals/objectives, KPIs and Sub-KPIs, and targets. Furthermore, strategic goals are derived into programs and activities along with program and activity performance indicators, as illustrated in Figure 3.

Based on the results of the analysis of performance documents with the logic model, in general, there is conformity in the MoFA' performance documents, starting from the strategic plan, work plan, performance agreement, and performance report. This is strengthened by the existence of Minister of Foreign Affairs Regulation Number 4 of 2018, which regulates the concept of cascading and alignment. Cascading is the process of elaborating and aligning SS, KPIs, and/or KPI targets vertically from higher unit/employee levels to lower unit/employee levels. Meanwhile, alignment is the process of aligning SS, KPIs, and/or KPI targets horizontally between units/employees of the same level. The suitability of performance documents occurs because the MoFA has complied with Minister of Foreign Affairs Regulation Number 4 of 2018 and adheres to the strategic plan that has been established so that strategic goals/programs/activities are aligned.

However, the performance indicators set from the strategic plan, work plan, performance agreement, and performance report are not consistent. This happens because the MoFA holds the continuously improved principle as stated in Minister of Foreign Affairs Regulation Number 4 of 2018. Continuously improved is the quality and target of performance indicators that are always adjusted to the development of organizational strategies and refined.

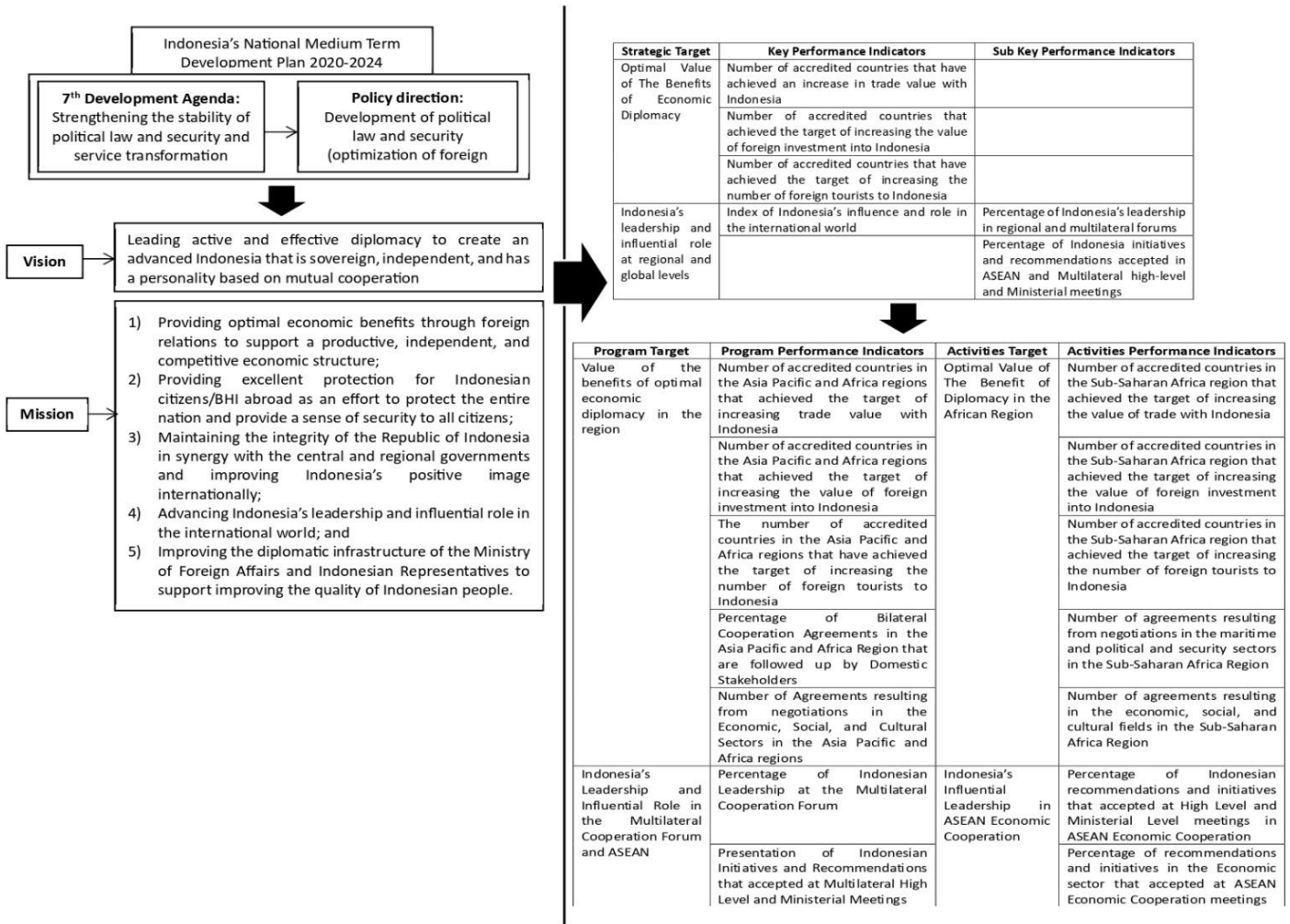


Figure 3 Cascading Indonesia's National Medium-Term Development Plan 2020-2024 with MoFA Targets

An example of the development of MoFA performance indicators based on the continuously improved principle is presented in Table 1.

On the basis of the acquisition of secondary data, the researchers placed the data into a logic model. Next, the researchers sorted the data arranged with the logic model in order from left to right, starting from resources to impact. The resource component includes budget, human resources, facilities and infrastructure/State Property (BMN). Based on the logic model analysis, the researchers found that the MoFA has applied the logic flow principle in developing performance indicators. The programs and activities set have supported the strategic goals. However, the logic flow has not been well documented, so the logical framework is not visible. As an effort to overcome this, the MoFA is developing a logical framework called the performance tree as well as a follow-up to the recommendations of the AKIP evaluation results in 2022.

Table 1 Example of Application of the Continuously Improved Principle

2020 - 2021			2022		
Strategic Objectives	KPI	Sub-KPIs	KPI	Sub-KPIs	
Optimized value of economic diplomacy benefits	<i>S1.1</i>	-	<i>S1.1</i>	Sub-KPI 1 Number of trade commitments	
	Number of accreditation countries that achieve the target of increasing trade value with Indonesia	-	Level of the effectiveness of economic diplomacy in the trade sector	Sub-KPI 2 Value of trade with partner countries	
	<i>S1.2</i>	-	<i>S1.2</i>	Sub-KPI 1 Number of investment commitments	
	Number of accreditation countries that achieve the target of increasing the value of foreign investment to Indonesia	-	Level of the effectiveness of economic diplomacy in the investment sector	Sub-KPI 2 Investment value with partner countries	
	<i>S1.3</i>	-	<i>S1.3</i>	Sub-KPI 1 Level of potential foreign tourist visits to Indonesia	
	Number of accreditation countries that achieve the target of increasing the number of foreign tourists to Indonesia	-	Level of the effectiveness of economic diplomacy in the tourism sector	Sub-KPI 2 Number of foreign tourists to Indonesia	
	None			<i>B1</i> Strong bilateral diplomacy	Sub-KPI 1 Number of agreements in the economic, social, and cultural fields
					Sub-KPI 2 Number of agreements on politics, security, and maritime affairs
				<i>B2</i> Strong multilateral diplomacy	Sub-KPI 1 Percentage of Indonesian initiatives/recommendations accepted at multilateral forums in the economic, social, and cultural fields
			Sub-KPI 2 Percentage of Indonesian initiatives/recommendations accepted at multilateral forums in the political, security and maritime fields		

Identification of Performance Indicators with Friedman's Four-Quadrant Approach

The total performance indicators of the MoFA are 480 indicators consisting of 38 key performance indicators (including Sub-KPI), 69 program performance indicators (IKP), and 373 activity performance indicators (IKK). Based on the analysis, KPIs (including Sub-KPIs) consist of 19 (50%) quantity-impact oriented indicators and 19 (50%) quality-impact oriented indicators; KPIs comprise 16 (23.13%) quality-effort oriented indicators, 32 (46.38%) quantity-impact oriented indicators, and 21 (30.43%) quality-impact oriented indicators; and KPIs encompass 17 (4.56%) quantity-effort oriented indicators, 135 (36.19%) quality-effort oriented indicators, 54 (14.48%) quantity-impact oriented indicators, and 167 (44.77%) quality-impact oriented indicators. Thus, the total indicators of the MoFA are presented in Table 2.

Table 2 Total Performance Indicators of the MoFA

	Effort		Effect	
	Quantity	Quality	Quantity	Quality
Total	17.00	151.00	105.00	207.00
Grand Total				480.00
%	3.54	31.46	21.88	43.13

Based on Table 2, researchers then mapped the performance indicators into Friedman's performance indicator map depicted in Figure 4.

OUTPUTS	
Quantity (Q4) 3,54%	Quality (Q2) 31,46%
Effort	
21,88%	43,13%
Effect	
Quantity (Q3)	Quality (Q1)

Figure 4 Friedman Performance Indicator Map

According to the Figure 4, it can be concluded that 43.13% of indicators are quality-impact oriented (Q1); 31.46% of indicators are quality-effort oriented (Q2); 21.88% are quantity-impact oriented (Q3); and 3.54% are quantity-effort oriented (Q4). This suggests the MoFA's strong commitment to the development of results- and quality-oriented performance indicators so that most performance indicators can measure the benefits received by stakeholders as a result of organizational activities.

There are 3 (three) points from the results of the performance blueprint analysis that were confirmed by the participants, as follows.

Appropriateness of Performance Document

The researchers uncovered that the establishment of strategic goals was in line with program and activity targets. However, there are performance indicators contained in the strategic plan that are not aligned with the performance indicators included in other performance documents. Based on the confirmation results, it

is known that the development of performance indicators of the MoFA has complied with Minister of Foreign Affairs Regulation Number 4 of 2018 so that there is harmony between strategic goals, programs, and activities. Furthermore, the misalignment of performance indicators between performance documents is an implementation of the continuously improving principle stated in the Minister of Foreign Affairs Regulation Number 4 of 2018, where performance indicators are always adjusted to the development of organizational strategies and improved.

Logic Flow Principle

The researchers found that the MoFA has applied the principle of logical flow in developing performance indicators. The programs and activities set have supported the strategic goals. However, the researchers also discovered that the logic flow is not clearly illustrated in the performance document. Based on the confirmation results, it is known that the development of performance indicators of the MoFA has applied the logic flow. However, the logic flow is not clearly illustrated in the performance document due to weak documentation at the MoFA, so external parties cannot understand the logic flow. One of the efforts made by the MoFA to strengthen documentation is to compile a performance tree in accordance with the application of the logical framework.

Results Orientation

The researchers revealed that most performance indicators of the MoFA have been in Quadrant 1 (Q1), meaning that most performance indicators of the MoFA have been result-oriented and pay attention to quality. Based on the confirmation results, it is known that the performance indicators of the MoFA have been result-oriented. MoFA's commitment to realizing result-oriented performance indicators is strengthened by the involvement of external parties, such as consultants, Kemen-PAN, and Bappenas as assistants in the development of performance indicators.

In-depth Interview Analysis

At the code development stage, the researchers identified 67 codes and stored them in a code book. From the code book, the researchers identified 41 codes, which were then compared between codes to find categories (themes). Comparisons were made to identify patterns and relationships between data, and then researchers grouped codes with similar attributes into broader categories and then conducted thick description analysis. Next, the researchers conceptualized the data, which is a shift in analysis to a more abstract level, by looking at the data as a whole to develop a broad conceptual understanding. The conceptualization of the code categorization can be described in Table 3.

Based on the results of the analysis, the researchers identified 15 institutional factors that play a role in the development of performance indicators of the MoFA of the Republic of Indonesia, namely: (1) external parties, (2) institutional idealism, (3) initiation, (4) efforts (related to accountability and performance indicator development), (5) human resources, (6) mindset, (7) documentation, (8) monitoring and evaluation (MONEV), (9) leadership commitment, (10) logical framework principles, (11) the role of stakeholders, (12) business processes, (13) reward and punishment, (14) training, and (15) information systems.

Table 3 Code Development, Categorization, and Conceptualization

Conceptualization	Category	Code
Isomorphism (coercive, mimetic, and normative)	External Parties	External pressure Benchmarking with other ministries/institutions Professional help
Institutional logic (Public)	Institutional Idealism	Institutional idealism

Table 3 Code Development, Categorization, and Conceptualization (Cont.)

Conceptualization	Category	Code
Institutional entrepreneur	Initiation	Team/employee initiation/concepts/ideas
Internal Efforts	Efforts (related to accountability)	Planning
		Performance and budget accountability
		Shared responsibility
		Priority
		Improvement/enhancement of AKIP score
		SMART performance indicators
		Continuously improve
		Performance indicators are not yet measured/precise.
		Sufficiency of performance indicators
		Ideal performance indicators
	Efforts (related to performance indicator development)	Results-oriented
		Key considerations
		Measurement sharpening
		Sharpening of performance documents (BSC, strategy map, KPI manual)
		Documentation
		Monitoring and Evaluation (M&E)
		Regular and continuous monitoring and evaluation (MONEV)
		Role of stakeholders
		Role of Inspectorate General/auditors/APIP
		Active role of all working units
Reward and punishment	Coordination	
	Reward and punishment related to compensation	
	Reward and punishment related to administrative	
	Training	
Principle	Mindset	Regular and continuous technical guidance/training/socialization
		Understanding of performance management and business processes
		Motivation
		Culture
		Differences in perception between employees
	Leadership commitment	Leadership commitment
		Dialogue on Organizational Performance (DKO)
		Logical framework principle
	Logical framework principle	Principle of logic flow
		Logical framework development process
Infrastructure	HR	Number of HR
		Overlap
		HR Competency
		Mutation rate
	Business process Information system	Business process complexity
		Information system integration

Furthermore, the researchers identified six concepts that can explain or predict phenomena related to the development of performance indicators at the MoFA. External parties can encourage the development of performance indicators by providing (1) pressure through new regulations and external perspectives that force the MoFA to improve/develop performance indicators; (2) examples of how to develop better performance indicators, and then the method is adopted by the MoFA; and (3) assistance/mentoring (professionals/experts) in developing performance indicators so that the performance indicators set by the

MoFA are of higher quality. Institutional idealism can also encourage the development of performance indicators because the MoFA idealism (Minister of Foreign Affairs Regulation Number 4 of 2018) has instructed that the performance indicators set must be continuously improved, so this provision must be implemented by all parties within the MoFA. Furthermore, initiation by teams/individuals can encourage the development of performance indicators. There are key actors in the MoFA who convey ideas related to the development of performance indicators so that improvements in performance indicators occur.

Internal efforts can encourage the development of MoFA's performance indicators, such as (1) efforts to improve performance accountability, among others, by increasing the number of employees who understand that planning is one of the most important aspects of accountability; that accountability is a shared responsibility; that accountability must also be a top priority such as the main tasks and functions; and evidenced by concrete steps related to the improvement/improvement of MoFA's AKIP scores such as following up on all recommendations from the AKIP evaluation results; (2) efforts related to the development of performance indicators such as ensuring that performance indicators must meet SMART criteria; performance indicators continue to develop for the better or continuously improve; always make improvements for performance indicators that have not fully measured/precise; always pay attention to the adequacy of performance indicators; strive for ideal performance indicators; establish results-oriented performance indicators; pay attention to RPJMN, policy direction, vision and mission, and national priorities as the main consideration for determining performance indicators; and continue to sharpen performance measurements and documents; (3) efforts to have good documentation such as documenting every performance management that has been carried out so as to create a good institutional memory at the MoFA; (4) efforts to carry out regular and continuous monitoring and evaluation to continue to evaluate and improve performance management; (5) efforts to increase active role and coordination such as strengthening the role of APIP, especially in the field of performance accountability review and evaluation; strengthening the active role of work units to jointly contribute, especially related to the development of performance indicators; and strengthening coordination both central and representative work units; (6) efforts to provide rewards and punishments both in the form of budgets and award certificates/letters of reprimand to support performance accountability; and (7) efforts to provide regular and continuous technical guidance/training/socialization to instill understanding related to AKIP to employees.

The MoFA's principles can encourage the development of performance indicators. These principles include (1) a mindset that is deeply embedded in every employee of the MoFA, such as the importance of understanding performance management and business processes, the importance of having strong motivation, the importance of a good culture in implementing accountability, and the importance of equal perception among employees so that information is not biased; (2) the level of commitment of the leadership so that they can carry out good and correct accountability, which is reflected in the MoFA concrete efforts such as the implementation of periodic Organizational Performance Dialogues; and (3) having a logical framework principle which means that the MoFA continues to develop performance indicators based on logical flow so that the determination of activities from the smallest work unit can support the achievement of both activity targets, programs, or MoFA goals.

Finally, a good MoFA infrastructure can encourage the development of performance indicators. Infrastructure can be in the form of (1) adequate human resources to minimize overlapping tasks and functions, strengthen human resource competencies, and improve the employee transfer system so that performance can be better managed; (2) sharpening business processes so that the duties and responsibilities of the MoFA can be clearly and accurately defined so as to facilitate performance measurement; and (3) integration of information systems to facilitate performance management and leadership decision making.

This study also found a shift in institutional logic at the state level in the form of a shift in the logic of input-oriented performance measurement to results-oriented performance measurement, as well as a shift in the

logic of results-oriented performance measurement to results-oriented performance measurement with the application of logical frameworks as part of the implementation of bureaucratic reform. The shift in logic at the state level encourages a shift in logic at the organizational level and results in an isomorphism mechanism for the MoFA: (1) coercive, as shown by the application of BSC to the formulation and revision of Minister of Foreign Affairs Regulation Number 4 of 2018; (2) mimetic, as demonstrated by benchmarking with the Ministry of Finance in the context of BSC development; and (3) normative, as indicated by consultant assistance in BSC development and revisit of performance indicators. However, the shift in logic also has a responsive foundation at the micro level, namely the development of the MoFA BSC was produced by the role of key actors acting as institutional entrepreneurs, namely the Head of PKK and the team. This aligns with research by Argento et al. (2018), which states that shifts in macro-level institutional logic can support institutional pressures that produce isomorphic mechanisms that are coercive, mimetic, and/or normative. Nevertheless, the impact of change at the macro level needs to have a responsive foundation at the micro level. This implies that the change process is influenced by the role of key actors who act as institutional entrepreneurs.

The phenomena of isomorphism (coercive, mimetic, and normative), institutional logic, and institutional entrepreneurship occur in the performance measurement system, especially the development of performance indicators at the MoFA. Coercive isomorphism is identified through (1) the implementation of the Balanced Scorecard (BSC) in the performance management system of the MoFA as a result of the issuance of Presidential Regulation 81 of 2010; (2) the implementation of a revisit/improvement of performance indicators in 2021 as one of the efforts to follow up on recommendations from BPK; (3) the process of preparing a performance tree as a follow-up to the recommendations of the AKIP evaluation results in 2022 from Kemen-PAN-RB; (4) the process of revising Kepirjen Number 00651/B/PW/05/2023/67/11 concerning Technical Policy for AKIP Evaluation at the MoFA and Representatives of the Republic of Indonesia as a result of the enactment of Permen-PAN-RB Number 88 of 2021 concerning AKIP Evaluation; and (5) the process of revising Minister of Foreign Affairs Regulation Number 4 of 2018 concerning Guidelines for the Performance Management System of the MoFA and Representatives of the Republic of Indonesia as a result of the enactment of Permen-PAN-RB Number 89 of 2021 concerning Government Agency Performance Grading.

The results of this study are consistent with the research: (1) Husaini and Akbar (2015) show that coercive isomorphism is the dominant factor influencing the development of performance indicators; (2) Ahyaruddin and Akbar (2018) indicate that coercive isomorphism occurs in the implementation of PMS and accountability of public sector organizations and is identified through the performance that has been delivered only to meet regulatory obligations; (3) Sofyani et al. (2018) state that institutional isomorphism still occurs and plays a dominant role in the application of PMS in local governments at the coercive level; and (4) Risakotta and Akbar (2018) revealed the occurrence of coercive pressure through LAKIP.

Mimetic isomorphism is identified through benchmarking against the Ministry of Finance when the MoFA first developed the Balanced Scorecard framework. The Ministry of Finance is seen as a better agency for managing performance, thus encouraging the MoFA to imitate the Ministry of Finance's performance management. The results of this study corroborate with Ahyaruddin and Akbar's (2018) research, which shows that mimetic isomorphism occurs in the implementation of PMS and accountability of public sector organizations and is identified by looking at or referring to other agencies in preparing performance reports in an effort to meet regulatory requirements, as well as Risakotta and Akbar's (2018) research, which demonstrates that mimetic isomorphism that occurs as a consequence of coercive isomorphism.

Normative isomorphism is identified from the involvement of consultants in the application of the BSC framework in the 2015-2019 Strategic Plan and the revisit/improvement of KPIs in the 2020-2024 Strategic Plan. The results of this study agree with studies: (1) Akbar et al. (2015) stated that government agencies with better resources utilize external consultants or local universities where knowledge is shared (normative isomorphism); (2) Ahyaruddin and Akbar (2018) found that government organizations collaborate with

professional groups to reduce errors and increase the chances of successful performance reporting and accountability practices (normative isomorphism); and (3) Baskoro and Akbar (2021) uncovered symptoms of normative isomorphism in the performance measurement system through professionalism and collaboration between employees.

Institutional logic is identified from the existence of Minister of Foreign Affairs Regulation Number 4 of 2018, which is based on a shift in institutional logic (in terms of performance measurement) at the state level, which was originally in the form of input-oriented performance measurement to results-oriented performance measurement, and results-oriented performance measurement to results-oriented performance measurement with the application of a logical framework. The logic shift at the state level is internalized to all government agencies through Presidential Regulation Number 81 of 2010 and Permen-PAN-RB 89 of 2021, thus putting pressure on the MoFA to adopt this logic shift into a logic shift at the organizational level. The logic shift at the organizational level of the MoFA is shown from the application of Balanced Scorecard in the performance management system to the formulation/revision of Minister of Foreign Affairs Regulation Number 4 of 2018 (coercive), benchmarking to other ministries/institutions (mimetic), and the use of consultant services (normative). Thus, the results of this study are in line with the research of Argento et al. (2018), which states that macro-level institutional logic shifts can support institutional pressures that produce isomorphic mechanisms that are coercive, mimetic, and/or normative.

Institutional entrepreneurship is identified from the role of the Head of PKKP to bring up the Diplomacy and International Cooperation Program to increase the budget through intense coordination with the Ministry of Finance and Bappenas. In addition, the Head of PKKP and the PKKP Section Team also play a role in initiating the implementation of BSC in the MoFA through intense coordination with the Ministry of Finance until the formulation of Minister of Foreign Affairs Regulation Number 4 of 2018 as a result of BSC development. The existence of a shift in the logic of input-oriented performance measurement to results-oriented performance measurement at the state level encourages a shift in logic at the organizational level of the MoFA, which is indicated by the development of BSC and then formulated in the Minister of Foreign Affairs Regulation Number 4 of 2018. However, the process of shifting logic at the organizational level of the MoFA also has a responsive foundation at the micro level, which means that the development of the BSC of the MoFA resulted from the role of the Head of PKKP and the team acting as institutional entrepreneurs. This is in harmony with research by Argento et al. (2018), which states that the impact of change at the macro level needs to have a responsive foundation at the micro level. This denotes that the change process is influenced by the role of key actors who act as institutional entrepreneurs.

Based on the findings, this research has practical implications for the performance measurement system, especially the development of performance indicators of the MoFA, namely as input in the process of developing and formulating policies related to performance indicators by utilizing the performance blueprint analysis tool, so that it is hoped that the MoFA can identify the right indicators and ultimately improve performance accountability and policy quality in the future.

Conclusion

Based on the results of the performance blueprint analysis, the researchers conclude that the development of performance indicators of the MoFA has applied the principle of logical flow so that the programs and activities set have supported strategic goals. The MoFA also exhibits a strong commitment to developing performance indicators, as evidenced by the fact that most of the performance indicators set have been oriented towards results and quality. This is reflected in the results of Friedman's four quadrant analysis, revealing that 43.13% of indicators are quality-impact oriented (Q1), 31.46% of indicators are quality-effort oriented (Q2), 21.88% are quantity-impact oriented (Q3), and 3.54% are quantity-effort oriented (Q4). Most performance indicators have also been able to measure the benefits received by stakeholders as a result of

organizational activities. However, weak documentation means that the logical flow principle applied by the MoFA is not well explained. In an effort to overcome this, the MoFA is developing a logical framework as well as a follow-up to the recommendations of the AKIP evaluation results in 2022.

Furthermore, based on the analysis of in-depth interviews, the researchers managed to capture the phenomenon of isomorphism (coercive, mimetic, and normative), institutional logic, and institutional entrepreneurship in the performance measurement system, especially the development of performance indicators at the MoFA. Fifteen institutional factors play a role in the development of performance indicators at the MoFA. These factors are external parties, institutional idealism, initiation, efforts (related to accountability and performance indicator development), human resources, mindset, documentation, monitoring and evaluation (M&E), leadership commitment, logical framework principles, the role of stakeholders, business processes, reward and punishment, training, and information systems.

This research has academic implications, namely expanding the results of previous studies that explain the phenomenon of institutional isomorphism in government agencies. This research also produces new findings to complement previous research, namely the existence of institutional logic and institutional entrepreneurship phenomena that occur in the performance measurement system, specifically in the development of performance indicators at the Indonesian MoFA. In addition, this research has practical implications for the performance measurement system, particularly the development of performance indicators at the MoFA.

Based on the conclusions described, several things can be recommended for further research, namely (1) to expand the scope of research objects in the Central Government or Local Government to strengthen the research picture and consider the point of view of external parties to the organization, and (2) further research is needed that discusses the phenomenon of institutional logic and institutional entrepreneurship that occurs in the performance measurement system of government agencies.

This research has limitations, namely (1) the focus of the research was only carried out in one government agency, namely the MoFA, so the results of the research do not reflect the development of performance indicators in a different context or other government agencies; and (2) the research interviews only took the point of view of the MoFA and did not take the point of view of external parties with a relationship with the development of performance indicators of the MoFA such as consultants and other Ministries/Institutions to limit the scope.

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The authors declare no conflict of interest. The funders had no role in the design of the study; in the collection, analyses, or interpretation of data; in the writing of the manuscript, or in the decision to publish the results.