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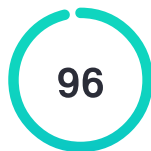
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Logic Model Evaluation and the Analysis of Job Motivation for Preparing the

Performance Indicators of Government Institution: Case of Klungkung, Bali

Made Aristia Prayudi¹, Gusti Ayu Ketut Rencana Sari Dewi², Putu Riesty

Masdiantini³

¹ Universitas Pendidikan Ganesha, Jalan Udayana 11, Singaraja, Bali, Indonesia

² Universitas Pendidikan Ganesha, Jalan Udayana 11, Singaraja, Bali, Indonesia

³ Universitas Pendidikan Ganesha, Jalan Udayana 11, Singaraja, Bali, Indonesia

prayudi.acc@undiksha.ac.id; rencanasaridewi@undiksha.ac.id;

riesty.masdiantini@undiksha.ac.id

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ABSTRACT

The evaluation of the Ministry for Empowerment of State Apparatus and Bureaucracy Reform of Indonesia reveals that for the last five years, the quality of local government performance accountability of Klungkung Regency is still low. When compared to other districts in Bali Province, Klungkung has the lowest performance accountability score. The current study aims to evaluate the technical and psychological aspects of performance indicators development process of the local government. The technical³ aspect evaluation is done by implementing logic model analysis procedures and adopting a four-quadrant analysis approach. Meanwhile⁴, psychological aspect analysis is⁵ conducted⁵ by examining the motivational factors taken from the perspective of Institutional Theory that is expected⁶ to be able to determine individual behavior in developing performance indicators in governmental organizations. The results show that there is a discrepancy in the number of performance indicators presented in the planning and performance reporting documents, as

well as an absence of logical relationships among them. Psychologically, the quality of Klungkung's performance indicators development is determined⁷ by the perception of the performance indicators matrix difficulty, the perceived usefulness of technical training, the degree of top management commitment, the assertiveness enforcement of the regulations, and the existence of social pressure and pressure on professionalism.

ABSTRAK

Hasil evaluasi Kementerian Pemberdayaan Aparatur Negara dan Reformasi Birokrasi Indonesia mengungkapkan bahwa selama lima tahun terakhir, kualitas akuntabilitas kinerja pemerintah daerah Kabupaten Klungkung, Bali, masih rendah. Jika dibandingkan dengan kabupaten lain di Provinsi Bali, Klungkung memiliki skor akuntabilitas kinerja terendah. Studi saat ini bertujuan untuk mengevaluasi aspek teknis dan psikologis dari proses pengembangan indikator kinerja pemerintah daerah. Evaluasi aspek teknis dilakukan dengan menerapkan prosedur analisis model logika dan mengadopsi pendekatan analisis empat kuadran. Sementara itu, analisis aspek psikologis dilakukan dengan menguji faktor-faktor motivasi yang diambil dari perspektif Teori Kelembagaan yang diharapkan dapat menentukan perilaku individu dalam mengembangkan indikator kinerja dalam organisasi pemerintah. Hasil penelitian menunjukkan bahwa ada ketidaksesuaian jumlah indikator kinerja yang disajikan dalam dokumen perencanaan dan pelaporan kinerja serta tidak adanya hubungan logis di antara mereka. Secara psikologis, kualitas pengembangan indikator kinerja ditentukan oleh persepsi kesulitan indikator kinerja, persepsi manfaat pelatihan teknis, tingkat komitmen manajemen

puncak, penegakan ketegasan peraturan, serta adanya tekanan sosial dan tekanan profesionalisme.

* Corresponding author, email address: 1 prayudi.acc@undiksha.ac.id

1. INTRODUCTION

Government organizations throughout the world are increasingly demanded to⁸ be more concerned with fulfilling their performance accountability obligations (Australian Capital Territory 2011; Metzenbaum 2006; Peters 2007; Republik Indonesia 1999; 2014). In the Indonesian context, unfortunately, the evaluation results by the Ministry of Administrative and Bureaucratic Reform of the Republic of Indonesia show that the average value of performance accountability of district/city government institutions is still in the "C" category. This result can indicate that the system and order of performance accountability of government institutions in Indonesia are still relatively unreliable so that they require many minor but necessary improvements (Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Republik Indonesia 2015).

Furthermore, the Indonesia Financial and Development Supervisory Institution (2014) stated that weaknesses in the performance accountability system of government institutions that had occurred and needed attention were related to the quality of the target formulation and performance indicators of the Regional Medium-Term Development Plan (Rencana Pembangunan Jangka Menengah Daerah—RPJMD) which had not been met the criteria for the⁹

preparation of suitable indicators^{10 11}. Problems also arise related to the performance indicators in the documents of Strategic Planning (Perencanaan Strategis—Renstra)¹², Annual Work Plan (Rencana Kerja Tahunan—RKT)¹³, and Regional Work Unit Performance Agreement (Perjanjian Kinerja Satuan Kerja Perangkat Daerah—PK SKPD)¹⁴ that is not yet fully results-oriented. The quality of performance indicators is a significant factor determining the quality of performance measurement systems in government organizations as a whole (Zakaria et al. 2011). The qualified performance indicators are believed to be¹⁵ able to (a) assist the achievement of goals and priorities and evaluate the work of the institution; (b) provide information for decision making; (c) support more effective management of programs and organizational operations; and (d) efficient in communicating organizational performance results (Markić 2014).^{16 17} On the other hands, the results of a survey conducted by Akbar et al. (2012) in district/city government organizations throughout Indonesia implies that the development of performance indicators was done solely as a form of either fulfilling obligations or displaying compliance behavior with related regulations issued by the central government. Consequently, the performance indicators compiled are not able to be utilized optimally in the achievement of organizational goals because the motivation underlying the preparation is more for reasons of obedience, rather than targets for performance improvement. Compliance pressures such as these are recognized to create dysfunctional impacts on the performance measurement mechanisms of public sector organizations, such as the 'rigidity' of using performance indicators (ossification), lack of innovation, over-focus only on the aspects of performance measured (tunnel vision), and neglect on overall organizational performance (sub-optimization) (Bandy 2015). This detrimental excess will always lead to

inefficiency and ineffectiveness in ¹⁸performance as a form of implementation of policies that have been formulated by the organization (Thiel and Leeuw 2002). The purpose of this study is to evaluate and analyze the process of preparing performance indicators in local government institutions in the Indonesian context. The study ¹⁹was conducted at the Regional Government of Klungkung Regency, Bali Province. The results of the performance evaluation of district/city government have placed Klungkung Regency in the "C" category for five consecutive years (2012-2016) (Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi (KEMENPANRB) 2013; Pemerintah Daerah Kabupaten Klungkung 2017a). Comparatively, this result puts Klungkung Regency in the lowest position in terms of achieving the accountability value of district/city government performance in Bali Province in 2016. Besides, when considerate of historical data for 2012 to 2016, this stagnant achievement shows that efforts to increase the score of the performance accountability of the Klungkung Regency Government have yet produced significant results that make it far behind other regencies/cities in the Province of Bali. For example, the Regency of Buleleng and the City of Denpasar with the title "C" in 2012, proved to be able to increase the value of performance accountability until now ²⁰in the position of "B." Meanwhile, Bangli and Gianyar districts, which ²¹in 2012 only received a "D" score, have succeeded in obtaining the "CC" predicate in 2016.

2. THEORETICAL FRAMEWORK

Logic Model Analysis Preparation of Performance Indicators

The logic model is one of the evaluation models of organizational performance measurement that is currently widely used. This model explains the logical relationship between resources, activities, outputs, audiences, and outcomes

(Kekahio et al. 2014). These relationships describe how a program ²²is planned to run well, i.e., how each component will affect other ²³components to achieve the intended outcomes, for example, that activity will affect output and that these outputs can affect short-term ²⁴outcomes. The logic model explains well the specific resources needed for particular programs, what ²⁵activities need to occur, and what changes (both in the short and long term) will ultimately lead to the expected outcomes. The logic model will also determine what measurements should ²⁶be used—that is, what data should be collected—to confirm that an appropriate and expected development has occurred at each different point along the path of the logic model (Tatian 2016).

Kekahio et al. (2014) further elaborate on each component in the logic flow model as follows. Resources are the raw materials needed to create a program, implement its activities, and produce the expected outputs and outcomes. These resources— often referred to as inputs—can include material items (for example, facilities and funding) and non-material items (for example, time, community support, and specialized skills and knowledge). Meanwhile, activities are processes, actions, and ²⁷activities by which resources ²⁸are utilized to achieve the intended outcomes. On the other hand, outputs are tangible as a direct result of a process that is specifically expressed in numbers, for example, the number of students taking an exam or the ²⁹number of teachers who received training. Unfortunately, outputs provide information that comes from completing an activity, so outputs cannot indicate whether or not changes have occurred. For example, the ³⁰output can inform how many teachers are participating in the training, but not by how much the teacher's knowledge increases on the following training topic.

The last component, outcomes, can be categorized into short-term, medium-term, and long-term groups. Short and medium-term ³¹outcomes are changes

that occur in the knowledge, beliefs, and behavior of participants in an activity/program/activity due to their involvement in the activity/program/activity. On the other hand, long-term outcomes - sometimes called impacts - are the effects of a long-lasting program, such as better grades for academic achievement of students, increasing levels of school graduation, and higher levels of student acceptance at universities. The role of outcomes then becomes crucial as a picture of the success of a program, so the determination of outcomes³² must be genuinely adjusted to the objectives of each planned program. Some programs may only have short-term goals and outcomes, while other programs only have long-term goals and outcomes. Besides, not all programs³³ must have outcomes³⁴ categorized into short, medium, and long-term outcomes.

Institutional Isomorphism and Job Motivation in Preparing Performance Indicators

The institutional theory provides an understanding that organizational survival can be significantly influenced³⁵ by pressures originating from the organization's external environment (Ashworth, Boyne, and Delbridge 2009) in the form of institutional norms or practices in the functional, political, and social pressures. Public sector organizations, compared to other types of organizations (private or non-profit), tend to be more easily influenced by institutional pressures, both because of ambiguity related to the goals they carry (Chun and Rainey 2005) as well as due to the emergence of operational motivation that is more aimed at achieving legitimacy than increasing internal organizational performance (Ridha 2012; Cavalluzzo and Ittner 2004; Frumkin and Galaskiewicz 2004; Prayudi and Basuki 2014).³⁶ Legitimacy which is then³⁷ recognized³⁸ as the main driver of the implementation of certain managerial

practices is believed from time to time to lead organizations in the public sector environment to the phenomenon of isomorphism (isomorphism), which is becoming more uniform (homogeneous) with each other (DiMaggio and Powell 1983).³⁹

Isomorphism is the process that forces a unit in a population to resemble another unit in the face of the same settings of an environment.⁴⁰ The⁴¹ phenomenon of homogenization of this structure occurs due to the adaptive pressures exerted by a single external environment to a group of organizations operating within it so that these organizations will respond in the same way. Scott (2014) describes three mechanisms that can direct organizations to institutional changes in isomorphism, namely (1) coercive isomorphism (institutionalization that is driven by coercive pressure to comply with formal (regulative) or non-formal changes in organizations with other organizations where they are interdependent); (2) mimetic isomorphism (institutionalization that is driven by the pressure to model themselves imitating/imitating] other organizational structures in a similar type, especially those considered to be more successful and legitimate); and (3) normative isomorphism (institutionalization that is driven by the appropriateness of pressure to adopt management practices that are widespread and well accepted as a 'common' in an organizational environment).⁴²

In the context of compiling performance indicators, Akbar et al. (2012) found that the development of performance indicators by local government institutions in Indonesia was done solely as a form of fulfilling obligations and displaying compliance behavior with related regulations issued by the central government. Akbar et al. (2012) also found that the metrics difficulty variable, technical knowledge, management commitment, and legislative regulations have a significant effect on the development of performance indicators in

which the ⁴³legislative ⁴⁴regulations (coercive isomorphism) being a factor that found to have a higher magnitude of influence. Likewise, the results of the study of Wijaya and Akbar (2013) found that the use of performance measurement systems for operational purposes in the regional government of the Province of D.I. Yogyakarta is influenced by how well it obtains information about the mechanism of the performance measurement system used simultaneously by local governments in Indonesia (normative isomorphism) and the desire to comply with regulations related to the use of the performance measurement system (coercive isomorphism).⁴⁵

As implying on the official website of the Klungkung Regency Government, it is ⁴⁶reported that the weaknesses found in the Government Institution Performance Accountability Report (Laporan Akuntabilitas Kinerja Instansi Pemerintah—LAKIP) of the Klungkung Regency Government are related to aspects of Performance Planning, the aspects of Performance Measurement⁴⁷ and the aspect of Performance Achievement in which the performance indicators less describe the results (outcomes).⁴⁸ Likewise, for the sake of improving the quality of performance accountability reports, the Evaluation Team of the Ministry of Administrative Reform and Bureaucratic Reform recommends that the Klungkung Regency Government can work to enhance the formulation of outcomes throughout the SKPD, integrate aspects of planning, budgeting, and performance management and ensure each budget has a direct relationship with performance planning.⁴⁹ Meanwhile, it also acknowledged that changes in the governance administration mechanism are often confusing ⁵⁰so that it also needs to be anticipated to increase the value of performance accountability in the region (Pemerintah Daerah Kabupaten Klungkung 2017b).

3. RESEARCH METHOD

Design

This study uses a mixed research method by implementing a combination of two approaches at the same time, namely, qualitative and quantitative research approaches. Combining qualitative and quantitative research is expected to provide a broader understanding of research problems. The chosen research strategy is concurrent embedded strategy, which is a mixed-method strategy that implements one-stage quantitative and qualitative data collection at one time with one of the methods acting as the primary (qualitative or quantitative) approach that guides the project and secondary database (quantitative or qualitative) which plays a supporting role in research procedures (Prayudi and Basuki 2014).⁵¹ The secondary method is then embedded or nested into a more dominant method/primary method. In this strategy, the mixing of two types of data occurs through a comparison of one data source with another data source or when each data is described side by side as two different images that represent a combined assessment of a problem. The procedure is relevant to take when the research conducted aims to evaluate two different problem formulations (between qualitative and quantitative) (Creswell, Qudsy, and Fawaid 2012, 22) so that it is appropriate to be used⁵² in this study. Technically, this research uses case study research in qualitative research approaches and survey method research in quantitative research approaches.

Data Types and Sources

Research data collected in the form of primary data and secondary data as follows:

The primary data, that is, data collected directly through the object of research, namely the Klungkung Regency Government, through questionnaires and interviews. Determination of respondents using purposive sampling

techniques, namely selecting respondents who are parties directly involved in performance measurement activities and preparation of performance indicators in district/city government.

The secondary data is the data obtained in the form of published data.

Secondary data collection is carried out through archives and documents relating to the problem under study, originating from the Klungkung District Government and selected Regional Work Units (the SKPD).

Method of collecting data

Qualitative Approach

Data documentation is carried out⁵³ by studying data and information relevant to the research topic sourced from the research object, which is in the form of (1) Regional Medium-Term Development Plan Document; (2) Annual Performance Plan Document; (3) Performance Determination Document; (4) the Government Accountability Performance Report; and (5) Other supporting documents related to the research

Interviews are conducted by the question and answer directly to those who have a connection with the research topic and have the authority to provide research data and information. Interviews were conducted⁵⁴ to explore the reasons after the analysis of planning documents and performance reporting on differences in the preparation of performance indicators or on the evaluation of performance indicators. The parties to be interviewed are in the following organizations:

Regional Secretariat, i.e., the Head of Organization Section;

Planning, Research, and Development Institution, i.e., the Head of the Planning Subdivision;

SKPD, i.e., the Head of the Work Unit/SKPD, the Head of the Program

Development Section, and the Head of the Program Subdivision/Head of the

Planning and Program Section or other technical staff who handle the preparation and reporting of performance indicators.

Quantitative Approach

Data collection on the quantitative approach was carried out through the distribution of questionnaires to the compilers of performance indicators at the SKPD (Regional Secretariat, DPRD Secretariat, Regional Inspectorate, Service, and Institution) within the Klungkung Regency Regional Government. Five antecedent variables are measured using the questionnaire instrument in question, namely:

The Difficulty of Performance Matrices referred to the level of difficulty experienced by government officials in their efforts to develop performance indicators through five-question items adopted from Cavalluzzo and Ittner (2004) research ⁵⁵ and measured using a 5-point Likert scale (1 = "not the same once" and ⁵⁶ 5 = "very high"). The five items are expressed as variables as follows:

X1: Difficulties in establishing/deter-mining performance indicators that are consistent with the goals and characteristics of the organization

X2: Difficulties in measuring the outcomes/benefits of a long-term program

X3: Difficulty in differentiating between program results

X4: Difficulties in determining how to use performance information to improve the quality of existing program implementation

X5: Difficulties in deciding how to use performance information to develop new performance indicators or revise existing performance indicators

Technical Knowledge refers to the level of training received by employees of government institutions in their efforts to overcome the complexity of the preparation of performance indicators through five-question items adopted from Cavalluzzo and Ittner (2004) research and measured using a 5-point Likert

scale (1 = "Not at all" and 5 = "very high"). The five items are expressed as variables as follows:

X6: Respondents attend/receive training related to the preparation and use of organizational performance indicators

X7: Respondents obtain official information about how to arrange organizational performance indicators

X8: Respondent staff attend/receive training related to the preparation and use of organizational performance indicators

X9: Respondent staff obtain official information about how to arrange organizational performance indicators

X10: Respondent organizations involve practitioners/experts or consultants from external (outside) organizations in the preparation of performance indicators

Management Commitment refers to how intensive the top management of government institutions is committed to improving through the three-question items adopted from Cavalluzzo and Ittner's research (2004) and measured using a 5-point Likert scale (1 = "not at all" and 5 = "very high "). These three items are expressed as variables as follows:

X11: Strong commitment to achieving planned performance results

X12: Strong commitment and support to use performance information in making decisions related to the implementation of organizational programs

X13: Strong commitment and support to use performance information in making decisions regarding organizational funding

Legislative regulations refer to the degree to which employees and staff of government institutions are involved in implementing legislation relating to the measurement and reporting of organizational performance through two question items adopted from Cavalluzzo and Ittner (2004) research and

measured using a Likert scale 5 points (1 = "not at all" and ⁶⁴5 = "very high").⁶⁵

Both items are expressed as variables as follows:

X14: Respondents are involved in efforts to implement the Government Institution Performance Accountability Report (LAKIP)

X15: Respondent staff is engaged in efforts to implement the Government Institution Performance Accountability Report (LAKIP)

Institutional pressure refers to the pressure felt by employees of government institutions in compiling organizational performance indicators stemming from political competition, pressure from the central government, criticism from DPRD members, criticism from the media, criticism from the business community, criticism from the public, influence of the association, pressure from other government institutions and donor institution pressure through six-question items adopted from Akbar et al. (2012) and measured using a 5-point Likert scale (1 = "not at all" and ⁶⁶5 = "very high").⁶⁷ The six items are expressed as variables as follows:

X16: Demands from legislative institution members

X17: Criticism from the mass media

X18: Demands from the business community

X19: Demands from the public

X20: Influence of similar organizational associations

X21: Demands from fund providers

Data Analysis

Qualitative Approach

Analysis Tools

Blueprint performance

Four Quadrant Analysis

Analysis Techniques

Logic Model Analysis of Strategic Planning, through testing the interrelation of performance indicators in the strategic planning documents of the Local Government of Klungkung Regency in the RPJMD, RKPD, PK, and LKjiP.

Analysis of Performance Indicators, through the ⁶⁸analysis of regional-based performance indicators targeted by the government and program/activity indicators conducted by the SKPD and focusing on outputs and outcomes regarding the four quadrants analysis concept.

Mapping Performance Indicators, through mapping the number of performance indicators categorized in the effort, effect, quantity, and quality groups

Descriptive analysis of the interview and documentation stages by performing data reduction, categorization, and synthesis.

Decision-making

Quantitative Approach

Data analysis on quantitative approaches ⁶⁹is carried out using factor analysis techniques, namely interdependence analysis techniques whose main aim is to define the structure underlying the relationships between variables in research (Hair et al. 2010). Considering that this research intends to explore the psychological aspects of the preparation of performance indicators, the R-type factor analysis technique was chosen, which analyzes the relationships between variables (in the context of this research 'job motivation') to identify groups of variables that form certain factors (in the context of this research is ⁷⁰'preparation of performance indicators'). Technically, factor analysis intends to find a high level of correlation on each variable with the following testing criteria:

The statistical significance of Bartlett's test of sphericity is less than 0.05

The measure of Sampling Adequacy (MSA) value of more than 0.5 for the whole ⁷¹test and each variable

Interpretation of the factor matrix ⁷²is made through the following stages:

Test the loading factor matrix, with acceptance criteria that are worth more than 0.5

Identify significant loading for each variable

Assess the communality of each variable

Redefine the factor model if needed

Labeling the factors formed

4. DATA ANALYSIS AND DISCUSSION

Logic Model Evaluation for Preparing Performance Indicators

Conformity of Klungkung Regency Government Performance Indicators

In the 2013-2018 Klungkung Regency RPJMD, 29 strategic targets will be achieved by the Regional Government of Klungkung Regency to reach 11 development missions with the 58 performance indicators, as shown in Table 1.

These target performance indicators are indicators to be achieved, which ⁷³are spelled out through documents Local Government Performance Plans (RKPD) and Performance Agreement (PK) documents and reported in the Government Institutions Performance Report (LKjiP). Testing the performance indicators of the Klungkung Regency Government is done through an analysis of logic models by comparing the performance indicators contained in each of the planning documents and performance responsibilities (Figure 1). The testing of this logic model ⁷⁴is intended to determine the flow of thought and harmony between performance documents starting from planning (RPJMD, RKPD, and PK) to the measurement and reporting levels presented in the Government Institution Performance Report (LKJiP) of the Klungkung Regency Government.

As shown in Table 2, the results of the analysis show that there are differences in the number of indicators in the planning and reporting documents.

The following is a summary of technical findings related to the suitability of performance indicators in the Klungkung District Government:

There are inconsistencies in performance indicators in the planning documents (RPJMD and PK) and performance reporting (LKjIP), which are caused by the incorporation, addition, and reduction of performance indicators with details as presented in Table 3.

There are differences in the size of performance indicators in the planning documents (RPJMD and PK) and performance reporting (LKjIP) with the details, as presented in Table 3.

The Support of SKPD Performance Indicators

The subsequent analysis is to identify alignment between the performance indicators of Regional Work Units (SKPD) and performance indicators of the Klungkung Regency Government. This alignment becomes essential to guarantee the quality of implementation of an adequate performance accountability system so that the vision and mission of the local government can be adequately achieved.⁷⁵ In this study, the alignment analysis was carried⁷⁶ out on two SKPDs that handle mandatory regional affairs, namely the Health Department and the Education Department of Klungkung Regency, which results in the following findings:

RPJMD of Klungkung Regency

RKPD

PK

LKjIP⁷⁷

Performance Indicators

RKPD

PK

LKjIP⁷⁸

RKPD

PK

LKjIP⁷⁹

RKPD

PK

LKjIP⁸⁰

RKPD

PK

LKjIP⁸¹

Figure 1.

The Logic Model for Performance Indicators Evaluation

Table 1. The Structure of the Klungkung District Government Performance Indicators in 2013-2018

No.

Mission

Target

Total of Target Indicators

1.

Mission #1

Target #1

2 Indicators

2.

Mission #2

Target #2

3 Indicators

Target #3

3 Indicators

Target #4

1 Indicators

Target #5

2 Indicators

Target #6

6 Indicators

Target #7

5 Indicators

Target #8

1 Indicators

3.

Mission #3

Target #9

1 Indicators

Target #10

1 Indicators

Target #11

1 Indicators

Target #12

1 Indicators

Target #13

1 Indicators

4.

Mission #4

Target #14

2 Indicators

Target #15

1 Indicators

Target #16

1 Indicators

Target #17

1 Indicators

Target #18

2 Indicators

Target #19

4 Indicators

Target #20

2 Indicators

5.

Mission #5

Target #21

2 Indicators

6.

Mission #6

Target #22

1 Indicators

7.

Mission #7

Target #23

2 Indicators

8.

Mission #8

Target #24

2 Indicators

9.

Mission #9

Target #25

3 Indicators

10.

Mission #10

Target #26

2 Indicators

11.

Mission #11

Target #27

1 Indicators

Target #28

1 Indicators

Target #29

3 Indicators

Total of Target Indicators

58 Indicators

Primary Data, 2019

Table 2. The Comparison of the Target Indicators Number in the RPJMD, RKT, PK and LKjIP Documents of the Regional Government of Klungkung Regency

Mission & Target

RPJMD

RKPD*

PK

LKjIP⁸²

1st Mission:

Target #1

2 Indicators

-

1 Indicators

1 Indicators

2nd Mission:

Target #2

3 Indicators

-

1 Indicators

1 Indicators

Target #3

3 Indicators

-

Target #4

1 Indicators

-

Target #5

2 Indicators

-

3 Indicators

3 Indicators

Target #6

6 Indicators

-

Target #7

5 Indicators

-

Target #8

1 Indicators

-

3rd Mission:

Target #9

1 Indicators

-

1 Indicators

1 Indicators

Target #10

1 Indicators

-

Target #11

1 Indicators

-

Target #12

1 Indicators

-

Target #13

1 Indicators

-

4th Mission:

Target #14

2 Indicators

-

1 Indicators

1 Indicators

Target #15

1 Indicators

-

Target #16

1 Indicators

-

Target #17

1 Indicators

-

Target #18

2 Indicators

-

Target #19

4 Indicators

-

1 Indicators

1 Indicators

Target #20

2 Indicators

-

5th Mission:

Target #21

2 Indicators

-

2 Indicators

2 Indicators

6th Mission:

Target #22

1 Indicators

-

2 Indicators

2 Indicators

7th Mission:

Target #23

2 Indicators

-

1 Indicators

1 Indicators

8th Mission:

Target #24

2 Indicators

-

1 Indicators

1 Indicators

9th Mission:

Target #25

3 Indicators

-

1 Indicators

1 Indicators

10th Mission:

Target #26

2 Indicators

-

1 Indicators

1 Indicators

11th Mission:

Target #27

1 Indicators

-

1 Indicators

1 Indicators

Target #28

1 Indicators

-

Target #29

3 Indicators

-

1 Indicators

1 Indicators

*) RKPD format does not present ⁸³indicators of target performance but is in the form of program performance indicators so that it cannot ⁸⁴be compared further

Source: Data processed from the results of logic model analysis

Department of Health

Klungkung District Government performance indicators related to health aspects are performance indicators for the achievement of target # 2 ("Realizing Improvement in the Quality of Maternal, Infant and Toddler Health"), target # 3 ("Increasing Control of Communicable and Non-Communicable Diseases") and goal # 4 ("Improving the Quality of Health Services"). For each target, the number and name of performance indicators in the Health Office's Strategic Planning (⁸⁵Renstra) document ⁸⁶are aligned with the target performance indicators in the Klungkung District Government's RPJMD document.

Department of Education

The performance indicators of the Klungkung District Government related to the education aspect are performance indicators for the achievement of target # 5 ("Increased Access to Early Childhood Education [PAUD] and Non-Formal Education [PNF]"), target # 6 (" Increased Access to Basic Education ") and target # 7 (" Improved School Quality and School Graduates "). For each target, the number and name of performance indicators in the Education Office's Strategic Planning (⁸⁷Renstra) document ⁸⁸are aligned with the target performance indicators in the Klungkung District Government's RPJMD document, except for the "High School Graduation Score" indicator in target # 7 listed in the Government's RPJMD Klungkung Regency but not in the Education Office Strategic Plan document.

The weakness of the planning system causes the technical problems found in the formulation of performance indicators as described previously and the lack of human resource capacity as revealed by one of the research formers as the Head of Planning Subdivision at the Klungkung Regency Research and Development Planning Board as follows:

"Indeed, in previous years, there were inconsistent performance indicators [number-pen] from one document to another because there was no integrated system. Well, starting in 2016, a system⁸⁹ called SIRENBANGDA (Regional Development Planning System) has been implemented⁹⁰ to conserve documents so that there will be no changes in the preparation of indicators in each document.⁹¹"

"... The capacity of the apparatus related to understanding in planning is still weak, and there are often mutations of employees, so they need to learn more."

Also, technical regulations that are often changing and not up-to-date are recognized to be the cause of inconsistencies in performance indicators contained in the planning and reporting documents as submitted by the informant as Head of the Klungkung Regency Secretariat Regional Organization:

"... This⁹² is inseparable from the influence of regulations, which are sometimes late [published-pen] with the actual conditions on the ground. The stipulation of the RPJMD, which is a Perda (regional regulation)⁹³ by the Bupati (Regent), is as political as the promises made during the campaign. However, the journey may not be following the conditions and needs of the community so that the

new technical rules then emerge. That is why we have revised them to be mutually supportive and synchronous. "

Meanwhile, the Head of the Planning and Finance Subdivision of the Klungkung District Education Office stated that the difference in performance indicators in the RPJMD and the Education Office Strategic Plan was due to the adjustment of the Education Office target indicators with other related rules as follows:

"... There are indeed differences because the target indicators in the RPJMD ⁹⁴ are made into objective indicators in the Education Office Strategic Plan. For the target indicators of the SKPD itself, we have developed and adjusted it based on the Ministry of Home Affairs' Regulation Number 86 of 2017 Concerning Planning, Control, and Evaluation of Regional Development. "

Blueprint Performance Model

Analysis of performance indicators using the Blueprint Performance Model (PB) ⁹⁵ is aimed at evaluating the quality of performance indicators of the Klungkung Regency Government through mapping performance indicators into the categories of output or outcome performance indicators. The results of the mapping will indicate whether the program/activity planned and reported has ⁹⁶ led to the maximization of the benefits of services to the community.

In this PB model, the standard components of the logic flow model (inputs, activities, outputs, and outcomes) ⁹⁷ are synergized with the ⁹⁸ components of the direct and indirect beneficiaries of the implementation of the program (clients and communities) as well as the service providers (suppliers, subcontractors, and others). Through this model, the concept of Friedman's Four Quadrant

Approach (FQA) is also integrated (Friedman, 2005), which identifies and arranges the priority scale of output performance indicators into four types of measurements through the effort-effect-quantity-quality matrix (Longo, 2011). In summary, an overview of the logic flow-based performance measurement model in the Performance Blueprint approach ⁹⁹is presented in Figure 2.

Table 4. Identification of Number of Output Performance Indicators According to Effort and Effect Aspects

Performance Indicator Output Activities per Target Group

Effort

Effect

Quantity

Quality

Quantity

Quality

Target #1

3

-

4

-

Target #2

12

5

1

17

Target #3

18

3

5

-

Target #4

25

10

7

2

Target #5

8

6

2

-

Target #6

15

7

3

1

Target #7

2

5

-

-

Target #8

20

68

1

-

Target #9

10

5

-

-

Target #10

6

7

1

-

Target #11

10

4

1

-

Target #12

2

2

-

-

Target #13

8

1

3

-

Target #14

17

8

2

-

Target #15

-

-

-

-

Target #16

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Target #17

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Target #18

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Target #19

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Target #20

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Target #21

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Target #22

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Target #23

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Target #24

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Target #25

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Target #26

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Target #27

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-

-

-

Target #28

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-

-

Target #29

-

-

-

-

Total

156

131

30

20

Inputs

& ¹⁰⁰Reseources

Activities, Strategies, & Services

Quantity

4

Service-Delivery Outcomes

Community Outcomes

Quality

2

3

Quantity

1

Quality

Outputs

Outcomes

Providers, Vendors,
& Collaborators
Clients
&
Customers
Effort
Effect
Friedman's Four-Quadrant Approach

Figure 2.
Blueprint Performance Model

THE PERFORMANCE INDICATORS OF RESULTS IN THIS ANALYSIS TAKE DATA FROM THE KLUNGKUNG DISTRICT GOVERNMENT LKJIP IN 2017, WHICH ARE ¹⁰¹ THEN IDENTIFIED IN ONE OF FOUR COLUMNS IN THE FOUR-QUADRANT APPROACH. THE IDENTIFICATION COLUMN CONTAINS A COMBINATION OF EFFORT (EFFORT) AND IMPACT (EFFECT) AS WELL AS QUANTITY AND QUALITY, NAMELY THE COLUMN QUANTITY OF EFFORT, QUALITY OF EFFORT, THE QUANTITY OF EFFECT AND QUALITY OF THE EFFECT. THE QUANTITY COLUMN REFLECTS THE SIZE OF THE RATIO, RATIO, OR PERCENTAGE. THE NUMBER OF PERFORMANCE INDICATORS IDENTIFIED FOLLOWING THE NUMBER OF PROGRAMS AND ACTIVITIES MEASURED AND REPORTED BY THE KLUNGKUNG REGENCY GOVERNMENT IN LKJIP IN 2017 WAS 174 PROGRAMS. THE OVERALL RESULTS OF THE IDENTIFICATION OF PERFORMANCE INDICATORS ARE ¹⁰² SUMMARIZED IN TABLE 4.

From the analysis of LKJIP documents for 2017, it ¹⁰³was found that not all targets have target achievement programs. Of the 29 ¹⁰⁴targets set in the RPJMD, only 14 ¹⁰⁵targets have achievement programs. The results of the mapping of performance indicators using the Four-Quadrant analysis approach show that the performance indicators determined by the Regional Government of Klungkung Regency ¹⁰⁶are still dominated by indicators of effort group performance (n = 287; 85%). In other words, the majority of performance indicator targets ¹⁰⁷are only based on nominal values or the number of output achievements, not performance indicators that lead to measures of the quality of service results.

Evaluation of Performance Motivation for Compilation of Performance Indicators

Quantitative Approach

Characteristics of Respondent Demographics

Questionnaires were distributed to 58 SKPD units throughout Klungkung Regency by directly being delivered to and taken from respondents to ensure an adequate level of return ¹⁰⁸was achieved. All questionnaire packages were distributed back in full (100% response rate), but 12 questionnaires could not be used ¹⁰⁹because they ¹¹⁰were filled in incomplete to 46 data that were worthy of further analysis ¹¹¹(usable response rate 79.31%). Demographically, the majority of respondents were male (73.91%), had the last level of education at strata-1 level (73.91%) ¹¹²and an average age of 42.15 years. A total of 30.43% of respondents had an educational background in management and accounting and 32.61% held the position of head of the planning, general and financial subdivision and, on average, had been in his ¹¹³position in the organization for 3.93 years.

Factor Analysis

Factor analysis requires that the data matrix must have sufficient correlation as a prerequisite for the analysis. ¹¹⁴ Determination of an adequate level of correlation is done by looking at the correlation matrix as a whole through the Bartlett test of Sphericity and measure of sampling adequacy (MSA), each of which aims to test the existence of correlations between variables and to see the inter-relationship between variable. ¹¹⁷ The results of the analysis of the two tests produced a statistical significance value of Bartlett's test of sphericity of less than 0.05 (sig. = 0,000) and a measure of sampling adequacy (MSA) value of more than 0.5 (KMO = 0.536) for the whole test and each thus, ¹¹⁸ factor analysis can be done ¹¹⁹ using the data obtained.

The next stage is to extract factors from all proposed variables. As presented in table 5, the extraction results produce six factors with an eigenvalue of more than 1.00. ¹²⁰ Factor I was able to explain at 28.706% variance, factor II was able to explain at 16.845% variance, factor III was able to explain at 13.719% variance, factor IV was able to explain at 10.571% variance, factor V was able to explain at 6.680% variance and factor VI was able explained 4.923% variance. ¹²⁴ Taken together, the six ¹²¹ factors ¹²² that were formed ¹²³ were able to explain 81.444% of the ¹²⁵ variance ¹²⁶ that exists related to the things that underlie the compilation of performance indicators in the Regional Government of Klungkung Regency. In the last stage, by taking into account the results of the factor rotation as presented in table 6 (appendix), variables X1, X2, X3, X4 ¹²⁷ and X5 ¹²⁸ can be grouped into a group of factor I and labeled "Perception of Difficulties of Performance Indicator Matrix." While for variables X6, X7, X8, X9 ¹²⁹ and X10 ¹³⁰, they are ¹³¹ grouped ¹³² into factor IV with the label "Perception of Technical Training Utilization" as well as variables X11, X12 and X13 into factor III with the label "Level of Peak Management Commitment." Furthermore, variables X14 and X15 ¹³³ are grouped into factor V with the ¹³⁴ label "Decisive Application of Regulations," variables X16,

X17, X18 and X19 are grouped into factor II with the ¹³⁵label "Social Pressure" and variables X20 and X21 into factor VI with factors VI label "Pressure Professionalism" (Table 7).

Table 5 Factor Extraction Results

Component

Initial Eigenvalues

Extraction Sums of Squared Loadings

Rotation Sums of Squared Loadings

Total

% of Variance

Cumulative %

Total

% of Variance

Cumulative %

Total

% of Variance

Cumulative %

1

6.028

28.706

28.706

6.028

28.706

28.706

3.756

17.886

17.886

2

3.537

16.845

45.551

3.537

16.845

45.551

3.203

15.253

33.139

3

2.881

13.719

59.270

2.881

13.719

59.270

2.984

14.208

47.348

4

2.220

10.571

69.841

2.220

10.571

69.841

2.978

14.179

61.527

5

1.403

6.680

76.521

1.403

6.680

76.521

2.099

9.997

71.524

6

1.034

4.923

81.444

1.034

4.923

81.444

2.083

9.920

81.444

7

.757

3.606

85.050

8

.644

3.067

88.117

9

.568

2.704

90.820

10

.410

1.950

92.770

11

.357

1.701

94.471

12

.266

1.268

95.739

13

.212

1.007

96.746

Extraction Method: Principal Component Analysis.

Table 7 Recapitulation of Factor Labeling Results

NO.

FACTOR NUMBER

COMPONENT FACTOR VARIABLES

FACTOR NAME

1

FACTOR I

X1, X2, X3, X4, X5

"PERCEPTION OF DIFFICULTY OF PERFORMANCE INDICATOR MATRIX."

2

FACTOR II

X16, X17, X18, X19

"SOCIAL PRESSURE"

3

FACTOR III

X11, X12, X13

"TOP-LEVEL OF COMMITMENT TO TOP MANAGEMENT."

4

FACTOR IV

X6, X7, X8, X9, X10

"PERCEPTION OF USE OF TECHNICAL TRAINING."

5

FACTOR V

X14, X15

"DECISIVENESS OF APPLICATION OF REGULATIONS."

6

FACTOR VI

X20, X21

"PRESSURE OF PROFESSIONALISM"

Qualitative Approach

Characteristics of Informant Demographics

Qualitative data in this study were obtained through structured interview activities to the informants as follows:

Head of the Planning Sub-Division of the Klungkung Regency Research and Development Planning Institution; female sex; 40 years old; has worked in this position for 12 years

Head of the Klungkung Regency Regional Secretariat Organization; male sex; 56 years old; has been working on this position for 26 years

Head of the Planning and Financial Subdivision of the Klungkung Regency Education Office; male sex; 37 years old; has worked in this position for ten years

Head of Klungkung Regency Finance, Personnel, and Public Health Subdivision; female sex; 54 years old; has worked in this position for 31 years.

Data Reduction and Categorization

The data reduction stage ¹³⁶is carried out to focus the informant's answer statement on the problem under study by reducing or eliminating some ¹³⁷statements that have no connection with the research problem, namely the psychological aspects that underlie and underlie the process of preparing performance indicators for the Klungkung Regency government institution. ¹³⁸Furthermore, the categorization ¹³⁹is done by grouping the results of the interview into issues and ideas that have similarities as presented as follows:

Perception of Difficulty of Performance Indicator Matrix

"... for the Department of Education, the Office of Health, like that, tends to be easier to develop performance indicators. We need to map it; is it more appropriate in the goal or target indicator because ¹⁴⁰in fact, all ¹⁴¹indicators are

already in the rules ¹⁴² and the calculations are precise. "(Head of Planning and Finance Sub Department of Education in Klungkung Regency)

"... the main obstacle is determining performance indicators that can be measured because it ¹⁴³ is usually emphasized for the Regional Government." (Head of the Finance, Personnel, and Public Affairs Sub-Department of Klungkung District Health)

Top Management Commitment Level

"... quite frankly, in my opinion, from the top [the leader-pen] is less attractive, it's complicated. I see from the leadership factor of the Regent and Pak Set-da that now is more attractive in the area of planning. "(Head of the Planning and Finance Sub Division of the Klungkung District Education Office)

"... demands from "above" [the leaders] are harmonious. Previously, it was not clear which indicators, which direction the program was referring to; it was not ¹⁴⁴ connected with the RPJMD. "(Head of the Finance, Personnel ¹⁴⁵ and Public Services Sub-Department of Klungkung District)

Perception of the Usefulness of Technical Training

"... before the performance implementation, the Planning-R&D Bureau always conducts orientation to compile the RKT and ¹⁴⁶ Renstra so that the correct planning process ¹⁴⁷ is drawn." (Head of the Planning and Financial Subdivision of the Klungkung District Education Office)

Firm Application of Rules

"... we have also been provided¹⁴⁸ with regulations that we must set out in this performance planning document." (Head of the Planning and Financial Subdivision of the Klungkung District Education Office)

Pressures of Professionalism

"... when the coordination meeting of planning aspects between SKPDs, those [good performers] wanted to provide a solution." (Head of the Finance, Staffing and General Sub-Section of the Klungkung Regency Health Office)

THE RESULTS OF THE QUALITATIVE ANALYSIS SHOW THAT THERE ARE SIX CATEGORIES OF MOTIVATIONAL ISSUES THAT UNDERLIE AND UNDERLIE THE PROCESS OF PREPARING PERFORMANCE INDICATORS OF THE KLUNGKUNG REGENCY GOVERNMENT INSTITUTIONS, NAMELY (1) PERCEPTION OF DIFFICULTY OF PERFORMANCE INDICATOR MATRIX; (2) LEVEL OF COMMITMENT TO TOP MANAGEMENT; (3) PERCEPTION OF THE USE OF TECHNICAL TRAINING; (4) FIRM APPLICATION OF RULES; AND (6) PRESSURE ON PROFESSIONALISM.¹⁴⁹¹⁵⁰

5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

This study aims to evaluate and analyze the process of drafting the performance indicators of government agencies in the Klungkung district government organization in Bali Province. Evaluation of the logic model shows that there are inconsistencies in performance indicators in the planning documents (RPJMD and PK) and performance reporting (LKjIP), which are caused by the incorporation, addition, and reduction of performance indicators. Also found differences in the size of performance indicators in planning documents (RPJMD and PK) and performance reporting (LKjIP). Besides, the results of the analysis of performance indicators using the Blueprint

Performance Model (PB) show that not all targets have target achievement programs. In other words, the majority of performance indicator targets are only based¹⁵¹ on nominal values or the number of output achievements, not performance indicators that lead to measures of the quality of service results. On the other hand, the results of the factor analysis indicate that motivational factors determine the quality of the preparation of the performance indicators of the Klungkung Regency Government in the form of perceptions of the difficulty of the performance indicator matrix, the perceived usefulness of technical training, the factor of top management commitment level, the firmness of the application of regulations, and the existence factor of social pressure and professionalism pressure.¹⁵² Among the six factors¹⁵³, the perception factor of the difficulty of the performance indicator matrix and the strictness of the application of regulations are the factors that are most able to explain the existence of work motivation in the preparation of performance indicators of government agencies.

The results of this study can have implications for technical¹⁵⁴ policies that need to be formulated by local government organizations. The local¹⁵⁵ government of Klungkung Regency needs to increase the capacity of the program manager/compiler of performance indicators human resources through training activities on the preparation of performance indicators. This¹⁵⁶ is necessary to minimize the level of difficulty of the performance indicator matrix as it is perceived highly (difficult) by the compilers of performance indicators which¹⁵⁷ are the subject of this study. Likewise, there is a need for a periodic evaluation of the performance indicators that have been prepared¹⁵⁸ so that it can be ascertained¹⁵⁹ that these performance indicators have been able to become quality measures and benchmarks for the achievement of organizational goals.

This study did not escape the limitations that need to ¹⁶⁰be considered to be ¹⁶¹addressed in subsequent studies. First, performance planning and reporting documents that ¹⁶²are used as the primary data source are limited in the 2013-2018 period so that the conclusions formulated can only apply to the process of preparing performance indicators for the period. Future studies can replicate using the latest data. Secondly, this research is limited to only assessing the level of implementation of the performance indicators preparation process by the Klungkung District Government. Subsequent ¹⁶³research can broaden the scope of ¹⁶⁴research to the evaluation of the process of measuring and evaluating the real performance that has been achieved by local government organizations. Third, the analysis of motivational factors qualitatively is done only limited to the data obtained through interview data collection techniques so that the triangulation aspect of the data ¹⁶⁵is not maximally fulfilled. Future studies need to plan better the stages of the research conducted so that they can obtain qualitative data through other data collection techniques such as observation and ¹⁶⁶documentation

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Appendix 1

Table 4. The Causes of Inconsistency of Target Performance Indicators in RPJMD, PK and LKjIP Documents Identification of Number of Output Performance Indicators According to Effort and Effect Aspects

MISSION AND TARGET

Indicators on the RPJMD

Indicator on PK

Indicators on LKjIP

Description of Findings

The 1st mission: Strengthening and Increasing the Existence of Traditional Culture of Bali in Klungkung Regency

Target # 1: Awake and development of intangible cultural preservation (intangible ¹⁷⁴)

% tangible cultural (tangible) coverage that is preserved ¹⁷⁵

% of intangible ¹⁷⁶ (intangible ¹⁷⁷) cultural coverage preserved

% sustainable cultural coverage

% sustainable cultural coverage

Mismatch of Indicators in RPJMD and PK and LKjIP due to the Merging of Indicators

The second mission: Improving the Quality and Competitiveness of Human Resources in Klungkung Regency

Target # 2: Realize improvement in the quality of health of mothers, infants, and toddlers

Maternal Mortality Rate per 100,000 Live Births

Infant Mortality Rate per 1,000 Live Births

Toddler Mortality Rate per 1,000 Live Births

Life expectancy

Life expectancy

Indicator Mismatch in RPJMD and PK and LKjIP due to Indicator Reduction

Differences in the size of performance indicators in the RPJMD and PK and LKjIP

Target # 3: Increase control in communicable and non-communicable diseases

% CFR (number of deaths) due to Dengue Fever

The % growth rate of hypertension prevalence

% growth rate prevalence of Diabetes Mellitus

Target # 4: Improve the quality of health services

Public satisfaction index in the health sector

Target # 5: Increase access to PAUD and PNF (informal education)

% Early Childhood Education Participation Rate (APM PAUD)

% of villages served by Community Learning Centers

The average length of the school period

Old school expectations

Literacy numbers

The average length of the school period

Old school expectations

Literacy numbers

Indicator Mismatch in RPJMD and PK and LKjIP due to Indicator Reduction
Differences in the size of performance indicators in the RPJMD and PK and LKjIP

Target # 6: Increase access to basic education

% Primary School Rough Participation Rate

% of Elementary School Community Participation Rate

% Of junior high school gross enrollment rates

% of Junior High School Community Participation Rate

% High School Rough Participation Rate

% High School Community Participation Rate

Target # 7: Improve the quality of schools and school graduates

Primary School Graduation Rates

Junior High School Graduation Rates

High School Graduation Rates

% of high school / vocational graduates who ¹⁷⁸were accepted into state universities

% of high school / ¹⁷⁹vocational high school graduates who are directly employed

Target # 8: Increase the achievements of athletes and artists

The number of medals at the Sports and Student Art Week

Mission 3: Improve Social Welfare through Community Economic Empowerment

Target # 9: Increase the independence of People with Social Welfare Problems (PMKS)

% coverage of people with Mandiri Social Welfare Problems

% of the ¹⁸⁰poor population

% of the ¹⁸¹poor population

Indicator Mismatch in RPJMD and PK and LKjIP due to Indicator Reduction

Differences in the size of performance indicators in the RPJMD and PK and LKjIP

Target # 10: Achieve balanced population growth

Achieved TFR (Total Fertility Rates) 2.1%, NRR (Net Reproduction Rate) 1% and LPP (Population Growth Rate) 1.1%

Target # 11: Reducing unemployment

Klungkung Regency open unemployment rate

Objective # 12: Increase the role of women in development

% of women as economic entrepreneurs

Target # 13: Increased empowerment of independent communities

% of villages developing

Mission 4: Improve the economy based on democracy by promoting the concept of partnership

Target # 14: Increased regional investment

Value of US \$ Foreign Investment (PMA)

¹⁸²
Value of IDR (Rp) Domestic Investment

The rate of economic growth

¹⁸³
The rate of economic growth

Indicator Mismatch in RPJMD and PK and LKjIP due to Indicator Reduction

Differences in the size of performance indicators in the RPJMD and PK and LKjIP

Target # 15: Increase the quality of trade

% increase in sales turnover

Target # 16: Improve the quality of cooperative management

% of healthy cooperatives

Target # 17: Increase in Revenue Revenue

% increase in revenue from Regional Original Revenue

Objective # 18: Develop tourism in Klungkung Regency

Number of tourist visits

Average days of stay

Target # 19: Increase agricultural production

Number of tons of rice production

Number of tons of corn production

Number of tons of soybean production

Number of kilograms of beef production

Hope food pattern score

Hope food pattern score

Indicator Mismatch in RPJMD and PK and LKjIP due to Indicator Reduction

Differences in the size of performance indicators in the RPJMD and PK and LKjIP

Target # 20: Increase the production of fishery products

Number of tons of fishery processing production

Number of tons of capture fisheries and aquaculture production

Mission 5: Realize legal certainty so that peace and order in the community can
be realized¹⁸⁴

Target # 21: Realization of community compliance with laws and regulations

Number of cases of violations of regional regulations

Number¹⁸⁵ of public order and security disturbance (kamtibmas)¹⁸⁶

Number of cases of ¹⁸⁷violations of ¹⁸⁸regional regulations

Number of ¹⁸⁹public order and security disturbance (¹⁹⁰kamtibmas)

Number of cases of ¹⁹¹violations of ¹⁹²regional regulations

Number of ¹⁹³public order and security disturbance (¹⁹⁴kamtibmas)

Have been aligned

Mission 6: Achieve Good Governance Based on Good Corporate Governance Principles

Target # 22: Achievement of optimal local government performance

The average value of the achievement of key performance indicators for Regional Work Units (SKPD)

Value of performance accountability

The results of the opinion of the Supreme Audit Agency on Regional Government Financial Statements are Fair without Exception

Value of performance accountability

The results of the ¹⁹⁵opinion of the Supreme Audit Agency on Regional Government Financial Statements are Fair without Exception

Non-alignment of Indicators in RPJMD and PK and LKjIP due to Addition of Indicators

Differences in the size of performance indicators in the RPJMD and PK and LKjIP

Mission 7: Develop better services to the community

Target # 23: Increased accuracy and speed of public services in the licensing and non-licensing fields

% of licensing services meet the Standard Operating Procedure (SOP)

Index of community satisfaction with population administration services and civil registration

Index of public satisfaction with public services

Index of ¹⁹⁶public satisfaction with public services

Indicator Mismatch in RPJMD and PK and LKjIP due to Indicator Reduction
Differences in the size of performance indicators in the RPJMD and PK and
LKjIP

Mission 8: Realize Regional Development that is Harmonious and Balanced

Target # 24: Improve the quality of land and sea transportation networks

% increase in sea public transport passengers

% increase in sea public transport passengers

Infrastructure inequality index

Infrastructure inequality index

Indicator Mismatch in RPJMD and PK and LKjIP due to Indicator Reduction

Differences in the size of performance indicators in the RPJMD and PK and
LKjIP

Mission 9: Achieve Conservation of Natural Resources and the Environment in
their sustainable use

Target # 25: Reduce the burden of water, soil and air pollution

Water quality index

Air quality index

Land cover quality index

Environmental quality index

Environmental quality index

Indicator Mismatch in RPJMD and PK and LKjIP due to Indicator Reduction

Differences in the size of performance indicators in the RPJMD and PK and
LKjIP

The 10th mission: Realizing facilities and infrastructure that accommodate the
development of the region and the needs of the community

Target # 26: Improve compliance with ¹⁹⁷basic utility infrastructure

% of clean water service coverage

Number of renewable energy users

% of habitable settlements

% of habitable settlements

Mission 11: Strengthen political stability and security throughout the region

Target # 27: Increased community participation in exercising their voting rights

% voter participation rate

% decrease in potential conflict

% decrease in potential conflict

Indicator Mismatch in RPJMD and PK and LKjIP due to Indicator Reduction

Differences in the size of performance indicators in the RPJMD and PK and LKjIP

Target # 28: Increase the national outlook on society

Number of potential conflicts of SARA (Race and Intergroup Religion)

Target # 29: increase response to disaster management

% handling of emergencies according to standard respond time

% of victims affected by the disaster recovered

The level of time (minutes) of fire disaster response

Disaster risk index

Disaster risk index

Indicator Mismatch in RPJMD and PK and LKjIP due to Indicator Reduction

Differences in the size of performance indicators in the RPJMD and PK and LKjIP

Table 6.

The Result of Rotated Matrix

Rotated Component Matrixa¹⁹⁸

Component

1

2

3

4

5

6

X1

.590

-.035

.301

-.069

.309

.503

X2

.690

-.198

.274

.203

.139

-.001

X3

.895

-.048

.158

.017

.122

.097

X4

.882

.212

-.001

.135

.029

.027

X5

.921

.116

.196

.011

.086

-.024

X6

.206

.460

-.211

.700

-.045

-.055

X7

-.247

-.021

.158

.730

.358

.015

X8

.180

.329

.144

.621

.340

.009

X9

-.030

-.066

.331

.755

.380

.236

X10

.319

.151

.064

.807

-.066

.150

X11

.318

.282

.802

.050

-.113

.042

X12

.154

-.019

.941

.126

-.103

.039

X13

.180

-.073

.927

.120

-.039

.145

X14

.197

.032

-.219

.183

.831

-.169

X15

.184

-.026

-.073

.215

.898

-.025

X16

.102

.866

.121

-.008

.069

-.061

X17

-.055

.902

-.073

.154

-.101

.146

X18

.068

.754

.207

.313

.059

.330

X19

-.064

.607

-.162

.074

-.004

.502

X20

-.010

.404

.092

.210

-.047

.727

X21

.119

.050

.116

.039

-.158

.878

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 9 iterations.

1.	...	Misuse of Semicolons, Quotation Marks, etc.	Correctness
2.	Key words → Keywords	Confused Words	Correctness
3.	technical → functional, professional	Word Choice	Engagement
4.	Meanwhile → ¶ Meanwhile...	Intricate Text	Clarity
5.	is conducted	Passive Voice Misuse	Clarity
6.	is expected	Passive Voice Misuse	Clarity
7.	is determined	Passive Voice Misuse	Clarity
8.	are increasingly demanded	Passive Voice Misuse	Clarity
9.	been met	Passive Voice Misuse	Clarity
10.	indicators → gauges	Word Choice	Engagement
11.	Furthermore, the Indonesia Financial and Development Supervisory Institution (2014) stated that weaknesses in the performance accountability system of government institutions that had occurred and needed attention were related to the quality of the target formulation and performance indicators of t...	Hard-to-read text	Clarity
12.	Strategic → Strategies	Misspelled Words	Correctness
13.	Renstra → Rienstra	Misspelled Words	Correctness
14.	Problems also arise related to the performance indicators in the documents of Strategic Planning (Perencanaan Strategis—Renstra), Annual Work Plan (Rencana Kerja Tahunan—RKT), and Regional Work Unit Performance Agreement (Perjanjian Kinerja Satuan Kerja Perangkat Daerah—PK SKPD) that is not yet ful...	Hard-to-read text	Clarity

15.	<i>are believed</i>	Passive Voice Misuse	Clarity
16.	organizational → corporate	Word Choice	Engagement
17.	<i>The qualified performance indicators are believed to be able to (a) assist the achievement of goals and priorities and evaluate the work of the institution; (b) provide information for decision making; (c) support more effective management of programs and organizational operations; and (d) efficien...</i>	Hard-to-read text	Clarity
18.	performance → production	Word Choice	Engagement
19.	<i>was conducted</i>	Passive Voice Misuse	Clarity
20.	<i>For example, the Regency of Buleleng and the City of Denpasar with the title "C" in 2012, proved to be able to increase the value of performance accountability until now in the position of "B."</i>	Wordy Sentences	Clarity
21.	in → is	Confused Words	Correctness
22.	<i>is planned</i>	Passive Voice Misuse	Clarity
23.	components → ingredients, parts	Word Choice	Engagement
24.	outcomes → results	Word Choice	Engagement
25.	activities → actions, businesses	Word Choice	Engagement
26.	<i>be used</i>	Passive Voice Misuse	Clarity
27.	activities → events, businesses	Word Choice	Engagement
28.	<i>are utilized</i>	Passive Voice Misuse	Clarity
29.	number → amount	Word Choice	Engagement
30.	output → production	Word Choice	Engagement

31.	outcomes → results	Word Choice	Engagement
32.	outcomes → issues, results, findings	Word Choice	Engagement
33.	programs → applications	Word Choice	Engagement
34.	outcomes → issues, consequences, results	Word Choice	Engagement
35.	<i>be significantly influenced</i>	Passive Voice Misuse	Clarity
36.	pressures → constraints, forces	Word Choice	Engagement
37.	<i>Public sector organizations, compared to other types of organizations (private or non-profit), tend to be more easily influenced by institutional pressures, both because of ambiguity related to the goals they carry (Chun and Rainey 2005) as well as due to the emergence of operational motivation tha...</i>	Hard-to-read text	Clarity
38.	<i>is then recognized</i>	Passive Voice Misuse	Clarity
39.	<i>Legitimacy which is then recognized as the main driver of the implementation of certain managerial practices is believed from time to time to lead organizations in the public sector environment to the phenomenon of isomorphism (isomorphism), which is becoming more uniform (homogeneous) with each ot...</i>	Hard-to-read text	Clarity
40.	unit → group	Word Choice	Engagement
41.	<i>Isomorphism is the process that forces a unit in a population to resemble another unit in the face of the same settings of an environment.</i>	Wordy Sentences	Clarity
42.	<i>Scott (2014) describes three mechanisms that can direct organizations to institutional changes in isomorphism, namely (1) coercive</i>	Hard-to-read text	Clarity

isomorphism (institutionalization that is driven by coercive pressure to comply with formal (regulative) or non-formal changes in organizations with other organizations...

43.	legislative → legal, statutory	Word Choice	Engagement
44.	regulations → provisions, rules	Word Choice	Engagement
45.	<i>Yogyakarta is influenced by how well it obtains information about the mechanism of the performance measurement system used simultaneously by local governments in Indonesia (normative isomorphism) and the desire to comply with regulations related to the use of the performance measurement system (coe...</i>	Hard-to-read text	Clarity
46.	<i>is reported</i>	Passive Voice Misuse	Clarity
47.	aspects → elements	Word Choice	Engagement
48.	<i>As implying on the official website of the Klungkung Regency Government, it is reported that the weaknesses found in the Government Institution Performance Accountability Report (Laporan Akuntabilitas Kinerja Instansi Pemerintah—LAKIP) of the Klungkung Regency Government are related to aspects of P..</i>	Hard-to-read text	Clarity
49.	<i>Likewise, for the sake of improving the quality of performance accountability reports, the Evaluation Team of the Ministry of Administrative Reform and Bureaucratic Reform recommends that the Klungkung Regency Government can work to enhance the formulation of outcomes throughout the SKPD, integrate...</i>	Hard-to-read text	Clarity
50.	, so	Punctuation in Compound/Complex	Correctness

Sentences		
51.	<i>The chosen research strategy is concurrent embedded strategy, which is a mixed-method strategy that implements one-stage quantitative and qualitative data collection at one time with one of the methods acting as the primary (qualitative or quantitative) approach that guides the project and secondar...</i>	Hard-to-read text Clarity
52.	<i>be used</i>	Passive Voice Misuse Clarity
53.	<i>is carried</i>	Passive Voice Misuse Clarity
54.	<i>were conducted</i>	Passive Voice Misuse Clarity
55.	and measured → . It measured	Hard-to-read text Clarity
56.	5 → five	Improper Formatting Correctness
57.	5 → five	Improper Formatting Correctness
58.	<i>Technical Knowledge refers to the level of training received by employees of government institutions in their efforts to overcome the complexity of the preparation of performance indicators through five-question items adopted from Cavalluzzo and Ittner (2004) research and measured using a 5-point L...</i>	Hard-to-read text Clarity
59.	organizational → corporate, regulatory	Word Choice Engagement
60.	organizational → corporate, regulatory	Word Choice Engagement
61.	organizational → corporate, regulatory	Word Choice Engagement
62.	5 → five	Improper Formatting Correctness
63.	organizational → corporate	Word Choice Engagement

64.	5 → five	Improper Formatting	Correctness
65.	<i>Legislative regulations refer to the degree to which employees and staff of government institutions are involved in implementing legislation relating to the measurement and reporting of organizational performance through two question items adopted from Cavalluzzo and Ittner (2004) research and meas...</i>	Hard-to-read text	Clarity
66.	5 → five	Improper Formatting	Correctness
67.	<i>Institutional pressure refers to the pressure felt by employees of government institutions in compiling organizational performance indicators stemming from political competition, pressure from the central government, criticism from DPRD members, criticism from the media, criticism from the business...</i>	Hard-to-read text	Clarity
68.	analysis → study	Word Choice	Engagement
69.	<i>is carried</i>	Passive Voice Misuse	Clarity
70.	<i>Considering that this research intends to explore the psychological aspects of the preparation of performance indicators, the R-type factor analysis technique was chosen, which analyzes the relationships between variables (in the context of this research 'job motivation') to identify groups of vari...</i>	Hard-to-read text	Clarity
71.	test → trial	Word Choice	Engagement
72.	<i>is made</i>	Passive Voice Misuse	Clarity
73.	<i>are spelled</i>	Passive Voice Misuse	Clarity
74.	<i>is intended</i>	Passive Voice Misuse	Clarity
75.	<i>be adequately achieved</i>	Passive Voice Misuse	Clarity

76.	<i>was carried</i>	Passive Voice Misuse	Clarity
77.	LKjIP → UKIP	Misspelled Words	Correctness
78.	LKjIP → UKIP	Misspelled Words	Correctness
79.	LKjIP → UKIP	Misspelled Words	Correctness
80.	LKjIP → UKIP	Misspelled Words	Correctness
81.	LKjIP → UKIP	Misspelled Words	Correctness
82.	LKjIP → UKIP	Misspelled Words	Correctness
83.	indicators → signs	Word Choice	Engagement
84.	<i>be compared</i>	Passive Voice Misuse	Clarity
85.	Ronstra → Rienstra	Misspelled Words	Correctness
86.	<i>are aligned</i>	Passive Voice Misuse	Clarity
87.	Ronstra → Rienstra	Misspelled Words	Correctness
88.	<i>are aligned</i>	Passive Voice Misuse	Clarity
89.	system → method	Word Choice	Engagement
90.	<i>been implemented</i>	Passive Voice Misuse	Clarity
91.	document → report, record	Word Choice	Engagement
92.	<i>This</i>	Intricate Text	Clarity
93.	regulation → law, control, management	Word Choice	Engagement
94.	<i>are made</i>	Passive Voice Misuse	Clarity
95.	<i>is aimed</i>	Passive Voice Misuse	Clarity
96.	<i>The results of the mapping will indicate</i>	Wordy Sentences	Clarity

	<i>whether the program/activity planned and reported has led to the maximization of the benefits of services to the community.</i>		
97.	<i>are synergized</i>	Passive Voice Misuse	Clarity
98.	components → parts, elements	Word Choice	Engagement
99.	<i>is presented</i>	Passive Voice Misuse	Clarity
100.	Reseources → Resources	Misspelled Words	Correctness
101.	<i>ARE THEN IDENTIFIED</i>	Passive Voice Misuse	Clarity
102.	<i>ARE SUMMARIZED</i>	Passive Voice Misuse	Clarity
103.	<i>was found</i>	Passive Voice Misuse	Clarity
104.	targete → goals	Word Choice	Engagement
105.	targete → goals, marks, destinations	Word Choice	Engagement
106.	<i>are still dominated</i>	Passive Voice Misuse	Clarity
107.	<i>are only based</i>	Passive Voice Misuse	Clarity
108.	<i>was achieved</i>	Passive Voice Misuse	Clarity
109.	<i>be used</i>	Passive Voice Misuse	Clarity
110.	<i>were filled</i>	Passive Voice Misuse	Clarity
111.	usable → good	Word Choice	Engagement
112.	, and	Punctuation in Compound/Complex Sentences	Correctness
113.	position → place	Word Choice	Engagement
114.	analysis → study, review, report,	Word Choice	Engagement

examination			
115.	correlation → relationship, association	Word Choice	Engagement
116.	is done	Passive Voice Misuse	Clarity
117.	<i>Determination of an adequate level of correlation is done by looking at the correlation matrix as a whole through the Bartlett test of Sphericity and measure of sampling adequacy (MSA), each of which aims to test the existence of correlations between variables and to see the inter-relationship betw...</i>	Wordy Sentences	Clarity
118.	, factor → ; factor, , and factor, . Factor	Punctuation in Compound/Complex Sentences	Correctness
119.	be done	Passive Voice Misuse	Clarity
120.	Factor → Element	Word Choice	Engagement
121.	explain → tell, teach, demonstrate, solve	Word Choice	Engagement
122.	explain → tell, teach, demonstrate, solve	Word Choice	Engagement
123.	explain → tell, teach, demonstrate, solve	Word Choice	Engagement
124.	explain → tell, teach, demonstrate, solve	Word Choice	Engagement
125.	variance → difference	Word Choice	Engagement
126.	<i>Factor I was able to explain at 28.706% variance, factor II was able to explain at 16.845% variance, factor III was able to explain at 13.719% variance, factor IV was able to explain at 10.571% variance, factor V was able to explain at 6.680% variance and factor VI was able explained 4.923% varianc...</i>	Hard-to-read text	Clarity
127.	factors → elements	Word Choice	Engagement

128.	<i>were formed</i>	Passive Voice Misuse	Clarity
129.	variance → difference, variation	Word Choice	Engagement
130.	, and	Comma Misuse within Clauses	Correctness
131.	, and	Comma Misuse within Clauses	Correctness
132.	<i>are grouped</i>	Passive Voice Misuse	Clarity
133.	<i>are grouped</i>	Passive Voice Misuse	Clarity
134.	label → name	Word Choice	Engagement
135.	label → name	Word Choice	Engagement
136.	<i>is carried</i>	Passive Voice Misuse	Clarity
137.	statements → comments, accounts, reports	Word Choice	Engagement
138.	<i>The data reduction stage is carried out to focus the informant's answer statement on the problem under study by reducing or eliminating some statements that have no connection with the research problem, namely the psychological aspects that underlie and underlie the process of preparing performance...</i>	Hard-to-read text	Clarity
139.	<i>is done</i>	Passive Voice Misuse	Clarity
140.	, in	Punctuation in Compound/Complex Sentences	Correctness
141.	indicators → signs, symbols	Word Choice	Engagement
142.	, and	Punctuation in Compound/Complex Sentences	Correctness
143.	<i>is usually emphasized</i>	Passive Voice Misuse	Clarity

144.	<i>was not connected</i>	Passive Voice Misuse	Clarity
145.	<i>, and</i>	Comma Misuse within Clauses	Correctness
146.	Renstra → <i>Rienstra</i>	Misspelled Words	Correctness
147.	<i>is drawn</i>	Passive Voice Misuse	Clarity
148.	<i>been provided</i>	Passive Voice Misuse	Clarity
149.	<i>SIX CATEGORIES OF MOTIVATIONAL ISSUES UNDERLIE</i>	Wordy Sentences	Clarity
150.	<i>THE RESULTS OF THE QUALITATIVE ANALYSIS SHOW THAT THERE ARE SIX CATEGORIES OF MOTIVATIONAL ISSUES THAT UNDERLIE AND UNDERLIE THE PROCESS OF PREPARING PERFORMANCE INDICATORS OF THE KLUNGKUNG REGENCY GOVERNMENT INSTITUTIONS, NAMELY (1) PERCEPTION OF DIFFICULTY OF PERFORMANCE INDICATOR MATRIX; (2) LEV...</i>	Hard-to-read text	Clarity
151.	<i>are only based</i>	Passive Voice Misuse	Clarity
152.	<i>On the other hand, the results of the factor analysis indicate that motivational factors determine the quality of the preparation of the performance indicators of the Klungkung Regency Government in the form of perceptions of the difficulty of the performance indicator matrix, the perceived usefuln...</i>	Hard-to-read text	Clarity
153.	factors → <i>elements</i>	Word Choice	Engagement
154.	technical → <i>industrial</i>	Word Choice	Engagement
155.	local → <i>provincial</i>	Word Choice	Engagement
156.	<i>This</i>	Intricate Text	Clarity
157.	<i>, which</i>	Punctuation in	Correctness

		Compound/Complex Sentences	
158.	<i>been prepared</i>	Passive Voice Misuse	Clarity
159.	<i>be ascertained</i>	Passive Voice Misuse	Clarity
160.	<i>be considered</i>	Passive Voice Misuse	Clarity
161.	<i>be addressed</i>	Passive Voice Misuse	Clarity
162.	<i>are used</i>	Passive Voice Misuse	Clarity
163.	research → analysis	Word Choice	Engagement
164.	research → study	Word Choice	Engagement
165.	<i>is not maximally fulfilled</i>	Passive Voice Misuse	Clarity
166.	documentation.	Closing Punctuation	Correctness
167.	york → York	Misspelled Words	Correctness
168.	, and	Punctuation in Compound/Complex Sentences	Correctness
169.	Dan → dan	Confused Words	Correctness
170.	Ke → Key	Misspelled Words	Correctness
171.	, 2006	Punctuation in Compound/Complex Sentences	Correctness
172.	Interest → Interests	Incorrect Noun Number	Correctness
173.	, 2016	Punctuation in Compound/Complex Sentences	Correctness
174.	intangible → elusive, invisible	Word Choice	Engagement

175.	<i>is preserved</i>	Passive Voice Misuse	Clarity
176.	intangible → elusive, invisible	Word Choice	Engagement
177.	intangible → invisible, elusive	Word Choice	Engagement
178.	<i>were accepted</i>	Passive Voice Misuse	Clarity
179.	vocational → professional	Word Choice	Engagement
180.	peer → sparse	Word Choice	Engagement
181.	peer → sparse	Word Choice	Engagement
182.	Value → Amount	Word Choice	Engagement
183.	rate → price	Word Choice	Engagement
184.	<i>be realized</i>	Passive Voice Misuse	Clarity
185.	Number → Amount	Word Choice	Engagement
186.	<i>kamtibmas</i>	Unknown Words	Correctness
187.	violations → breaches	Word Choice	Engagement
188.	regional → local	Word Choice	Engagement
189.	Number → Amount	Word Choice	Engagement
190.	<i>kamtibmas</i>	Unknown Words	Correctness
191.	violations → breaches	Word Choice	Engagement
192.	regional → local	Word Choice	Engagement
193.	Number → Amount	Word Choice	Engagement
194.	<i>kamtibmas</i>	Unknown Words	Correctness
195.	opinion → idea, conclusion	Word Choice	Engagement

196.	public → general	Word Choice	Engagement
197.	basic → necessary	Word Choice	Engagement
198.	Matrixa → Matrix	Misspelled Words	Correctness