



Contemporary Accounting Case Studies

Volume 3, Nomor 2, September 2024

Article 3

EVALUATION OF THE IMPLEMENTATION AND MONITORING OF PERFORMANCE ACCOUNTABILITY OF THE DIRECTORATE GENERAL OF IMMIGRATION (CASE STUDY ON THE DIRECTORATE GENERAL OF IMMIGRATION, MINISTRY OF LAW AND HUMAN RIGHTS)

Audia Vaneza Tria

Master of Accounting Program, Faculty of Economics and Business, Universitas Indonesia
audia.vaneza@ui.ac.id

Dwi Setiawan

Master of Accounting Program, Faculty of Economics and Business, Universitas Indonesia
dwisetiawan2010@yahoo.com

EVALUATION OF THE IMPLEMENTATION AND MONITORING OF PERFORMANCE ACCOUNTABILITY OF THE DIRECTORATE GENERAL OF IMMIGRATION (CASE STUDY ON THE DIRECTORATE GENERAL OF IMMIGRATION, MINISTRY OF LAW AND HUMAN RIGHTS)

Audia Vaneza Tria, Dwi Setiawan*

Master of Accounting Program, Faculty of Economics and Business, Universitas
Indonesia

ABSTRACT

This study aims to evaluate the implementation and monitoring of performance accountability by Presidential Regulation Number 29 of 2014 concerning the performance accountability system of government agencies. This research is qualitative research using a case study approach. The study uses analysis of primary data in the form of interviews with several respondents and observations as well as secondary data in the form of documents or reports regarding the implementation of planning, budgeting, and reporting as well as evaluating the implementation and reporting of performance accountability of the Directorate General of Immigration. The results of the research show that planning, budgeting, implementing, and evaluating the implementation and reporting of performance accountability have complied with Presidential Regulation Number 29 of 2014. However, they are still in the process of adapting due to changes in data processing from manual to digital in terms of performance. The results of the evaluation of activities and programs have been followed up to improve program planning in the future, and have monitored the progress of performance achievements and their obstacles.

Keywords: *Accountability, Evaluation, Implementation, Monitoring, Performance.*

* Corresponding Author's Email: audia.vaneza@ui.ac.id

1. INTRODUCTION

One of the strategic policy issues in Indonesia today is the Accountability of government agencies' performance. The existence of Accountability for success or failure in managing resources by the received mandate is a description of Accountability. The government needs information on performance accountability in a government agency. Based on this information, the government has the material or basis for making decisions to make administrative improvements to balance operations management or government interests better. In its realization, the government seeks to create an accountability system for the performance of government agencies so that it can control and supervise all government activities. One of the formulations of the system is planning, budgeting, and performance reporting, as well as evaluating the implementation and reporting of performance accountability at the Directorate General of Immigration.

Accountability is often used in a rather broad sense; for example, it is often equated with the concept of evaluation, but in essence, accountability is a concept that can be competed with responsiveness, responsibility, and effectiveness. Accountability emerged as an answer to the problem of information asymmetry (Rusdiana & Java, n.d.). Information asymmetry theory assumes that many information gaps between management have direct access to information and constituents or the public outside control. The basic concept of accountability is the ability to give answers to higher authorities for the actions of a person or group of people toward the broader community in an organization (Afridzal, 2016).

From the accountability theory, the performance accountability in this accountability target is performance accountability, and the applicable laws and regulations include planning and reporting by government agencies. As the basis for its realization, the accountability performance report document is used as a reference in planning, budgeting, and reporting performance at the Directorate General of Immigration. The Directorate General of Immigration has the task of formulating and implementing policies in the field of Immigration by the provisions of laws and regulations. Based on a public satisfaction index survey on the implementation of public services at 124 immigration offices, there is still unclear information regarding document requirements, prices, and timeliness in processing Immigration services caused by poor organizational culture in performing. Poor coordination is a benchmark that the functions and roles of the Directorate General of Immigration are still not optimal. The reason for researching at the Directorate General of Immigration was because there had never been any journals and research in this place and issues were found during the pandemic that affected performance and LAKIP achievements.

2. Literature Review

2.1 Performance Accountability Theory

In Indonesia, the obligation of government agencies to implement a performance accountability system is based on the Presidential Instruction (Inpres, No. 7 of 1999 Presidential Instruction) concerning Performance Accountability of Government Agencies. Based on Presidential Regulation Number 29, performance accountability is a form of the role of a government agency to account for the success or failure of implementing programs and activities that stakeholders have mandated to achieve the organization's mission

measurably with targets or targets. Performance has been determined through government agencies' performance reports, which are compiled periodically (Umam Dan Zaili Rusli & Publika, 2021). Local government performance accountability can be defined as the ability to provide or explain organizational activities carried out as material for evaluation to higher parties and the community, as well as feedback to improve the performance of related organizations in the future.

2.2 Government Agency Performance Accountability Policy Strategy

2.2.1 Performance Planning

Performance planning is a result-oriented process to be achieved by taking into account the potential, opportunities, and constraints that may arise, so that the performance plan contains a realistic vision, mission, goals or objectives, and programs that anticipate the desired and achievable future. (Presidential Instruction No: 7, 1999) This performance planning means the organization is committed and ready to make changes. (Hendi et al., n.d.) Performance planning is used to formulate several things related to the implementation of tasks for an employee, such as targets, goals, and expected result standards. Performance planning is the process of preparing a performance plan as an elaboration of the targets and programs set in the strategic plan, which government agencies will implement through various annual activities. In the performance plan, a yearly performance achievement plan is set for all existing performance indicators at the target and activity level.

2.2.2 Performance Budgeting

If performance-based budgeting has developed well, performance contracts can be implemented. The way to achieve the performance targets that have been set is outlined in a strategy in the form of policies and work programs followed by financing at each level of goal achievement. The crucial element to consider in performance-based budgeting are:

- a) Agreed objectives and measures of achievement.
- b) Systematic collection of information on the realization of reliable and consistent performance achievements so costs can be compared with performance. Provision of continuous details for planning, programming, budgeting, and evaluation management.

This budgeting mechanism is known as Performance-Based Budgeting. Performance-Based budgeting is a budgeting method for management to link each funding outlined in activities with expected outputs and results, including efficiency in achieving the results of these outputs. (Ariyandani et al., 2020) Clear Budget Targets will make it easier for individuals to prepare budget targets. Furthermore, budget targets are ready for the goals to be achieved by the organization.

2.2.3 Performance Reporting

Accountability requires reporting; Reporting is the backbone of accountability. Accountability is meaningless without consequences. The keyword used in discussing and defining accountability is responsibility. Responsibility indicates obligations, and obligations come with results. Reports as a communication medium can be used as a tool

for the decision-making process. The information in the notification is formal and easily communicated to various parties within the organization. Widely distributed words will encourage participation in gradual, systematic, and consistent decision-making for the organization's good. Reporting is one of the crucial phases in the management cycle. In modern management, reporting is the last phase that is used as a self-evaluation tool to improve management itself, as well as performance reports. Various expert opinions about the characteristics of information with qualitative advantages are so many and varied. Accountability reports are published annually, including program and financial information and performance indicators that reflect performance with the achievement of the organization's primary objectives. Performance reporting consists of accountability criteria. Financial Accountability Criteria are as follows:

- a) Accountability of public funds.
- b) Timely presentation.
- c) There is an audit (audit)/government response.

In this case, every government agency must periodically communicate the achievement of the organization's strategic goals and objectives to the stakeholders, as outlined in the Annual Performance Accountability Report. The Annual Performance Accountability Report within the framework of this system is a manifestation of one of the obligations to answer what has been entrusted to every manager/official in government organizations.

2.3 Performance evaluation

2.3.1 Performance Evaluation of Performance Accountability

Evaluation is a systematic process of collecting and analyzing data needed for decision-making. Evaluation of agency performance accountability must conclude the assessment results of the objective facts of government agencies in implementing performance planning, performance measurement, performance reporting, performance evaluation, and performance achievements by their respective criteria. The assessment steps are carried out as follows:

Table 1
Assessment of Performance Accountability

No	Component	Weight	Sub Component
1.	Performance Planning	30%	a) Strategic Plan (15%) b) Annual Performance Planning (15%)
2.	Performance Measurement	30%	a) Compliance Measurement (5%) b) Quality of Measurement (12%) c) Implementation of Measurement (8%)
3.	Performance Reporting	20%	a) Compliance Reporting (3%) b) Reporting Quality (7%) c) Reporting Utilization (5%)

4.	Internal Evaluation	20%	a) Evaluation Fulfillment (2%) b) Evaluation Quality (5%) c) Utilization of Evaluation Results (3%)
	Total	100%	

Source: Guidelines for Minutes of SAKIP Directorate General of Immigration, have been processed again (2023)

The assessment of points 1 to 4 is related to the implementation carried out in government agencies, as stated in the Performance Report document and other documents. Each Sub-component will be divided into several questions as criteria for fulfilling the sub-component.

2.3.2 Performance Evaluation Reporting Performance Accountability

In this case, every government agency must periodically communicate the achievement of the organization's strategic goals and objectives to stakeholders, as outlined in the Annual Performance Accountability Report (LAKT). Information for monitoring purposes, which ultimately control the implementation of specific tasks or programs/activities, must be able to trigger the control actions. For this reason, such performance reports usually highlight the achievements of short-term performance targets in detail and are the elements that contribute to success.

2.4 Previous Research

To improve the quality of this research, comparisons were made with previous similar studies. The studies used as literature reviews are relevant to the topics of planning, budgeting, and reporting as well as implementation evaluation and reporting—performance accountability. The summary of the research can be seen in table 2.

Table 2
Resume of Previous Research

No	Reference	Objects of Research and Methodology	Research result
1.	Anggiat Napitupulu (2019)	<ul style="list-style-type: none"> • Depok Immigration Polytechnic • Qualitative Descriptive 	<ul style="list-style-type: none"> ➤ The organizational culture is still weak within the Directorate General of Immigration. ➤ Need for Structured Training, Exemplary Field Action, and Leadership.
2.	Rima Sari Indra Putri (2020)	<ul style="list-style-type: none"> • Directorate General of Immigration • Qualitative Descriptive 	<ul style="list-style-type: none"> ➤ There is a weakness in determining policy directions and strategies to strengthen the immigration function as a

			<p>facilitator of community welfare development.</p> <ul style="list-style-type: none"> ➤ Internally, Ditjen does not yet have a data dashboard that can be accessed by all directorates and departments, let alone technical implementing units.
3.	Indra Kharisma (2021)	<ul style="list-style-type: none"> • Jambi City Government Performance • Quantitative 	<ul style="list-style-type: none"> ➤ There is still a need for efforts to improve and build a control system. ➤ Organizational commitment cannot moderate the relationship between internal control and performance accountability.
4.	Zainab (2020)	<ul style="list-style-type: none"> • STIENU Trate Gresik • Quantitative 	<ul style="list-style-type: none"> ➤ It is still necessary to increase the accountability of village apparatus performance, and it is hoped that the Village Head in Gresik Regency. ➤ It is essential to carry out adequate training for all village officials related to technical budget management and provide media information on budget management that is easily accessible to all village officials and the entire community.
5.	Kezia Princesa Wantah (2020)	<ul style="list-style-type: none"> • Housing Provision for North Sulawesi Province • Qualitative Descriptive 	<ul style="list-style-type: none"> ➤ Not optimally utilize funds in implementing its programs even though it does not make unnecessary expenses. ➤ Self-help housing empowerment programs can be declared ineffective.

3. RESEARCH METHODS

The method used in this study uses a descriptive qualitative analysis method with a case study approach. Case study research focuses intensively on a particular object. This study uses qualitative data, which includes sources from a regulations, publications, and

information from participants, with the technique of analyzing data, information, documentation, and reference materials owned by using content analysis.-Data analysis was carried out by describing the data and information obtained from respondents from interviews or documentation conducted at the Directorate General of Immigration. This study aims to evaluate the implementation and monitoring of performance accountability by Presidential Regulation Number 29 of 2014 concerning the performance accountability system of government agencies. This research is qualitative research using a case study approach. The study uses analysis of primary data in the form of interviews with several respondents and observations as well as secondary data in the form of documents or reports regarding the implementation of planning, budgeting, and reporting as well as evaluating the implementation and reporting of performance accountability of the Directorate General of Immigration. The interview aims to obtain in-depth information and confirm the suitability of the planning, budgeting and evaluation carried out based on the suitability checklist. This interview was conducted in-depth (in-depth interview) at the Directorate General of Immigration and was conducted with several parties who became resource persons at the Directorate General of Immigration. Resource persons consist of; Dyah Nurizkina Nugraheni Compiler of Work Plan and Budget, Agus Simamora Compiler of Report and Evaluation Results, Oscar Angandrowa Fotaroma Zebra First Immigration Analyst, Fera Budiah Larasati Compiler of Report and Evaluation Results. The existence of these respondents are people who influence the realization of planning, budgeting, and evaluation which are driving activities in government agencies. The list of planned interview questions and the results of the checklist are related to Presidential Regulation Number 29 of 2014. The steps taken in the analysis of this research are first, making interview transcriptions, conducted a suitability checklist, which was also developed into a framework of interview questions, Conducting interviews with selected sources then, process the results of interviews to build a deep understanding of the object under study, analyzing interview results obtained from interview transcripts. The results of the interviews are then described and matched into a conceptual framework, perform data validity. Interpret, compare, analyse, and discuss the checklist results, interview results, and review of documents obtained. Concluding the results of the study. Drawing conclusions based on data analysis that has been tested for validity. In its application, data analysis is carried out by describing the data obtained and information obtained from respondents, both from the results of interviews or documentation carried out at the Directorate General of Immigration.

4. ORGANIZATION PROFILE

The Directorate General of Immigration, as the Main Unit of Echelon I of the Ministry of Law and Human Rights of the Republic of Indonesia, has the task of formulating and implementing policies in the field of Immigration by the provisions of laws and regulations. The following is a structure according to regulations illustrated in Figure 1.

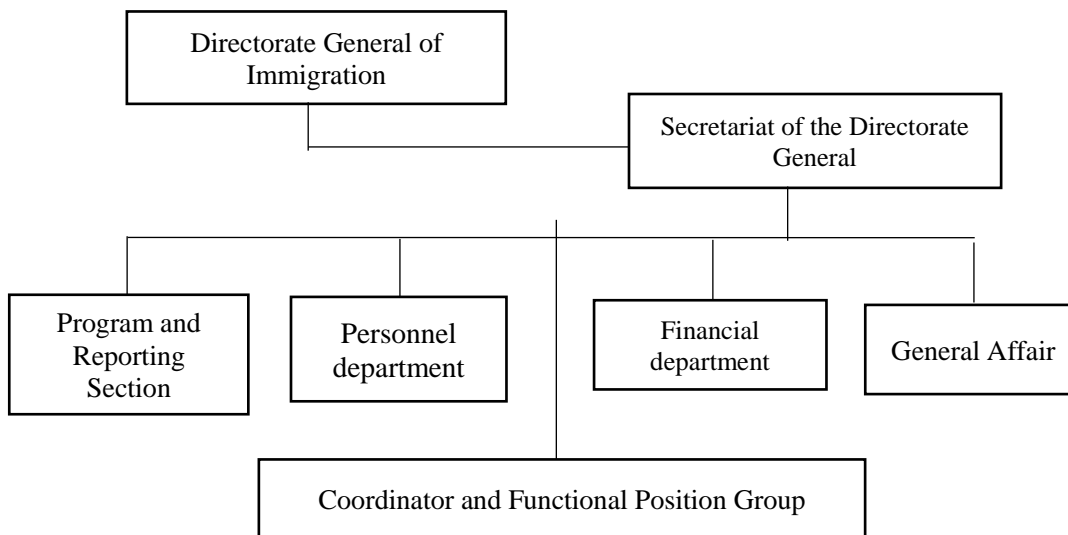


Figure 1 Organizational Structure of the Ministry of Law and Human Rights

Source: Regulation of the Minister of Law and Human Rights of the Republic of Indonesia Number 41 of 2021

To the organizational structure in Figure 1, the focus of the organizational analysis is related to the duties and functions of this new Minister of Law and Human Rights Regulation, seen from the simplification of decolonization, so that it is focused on the echelon 4 level which was abolished, and shifted to the position of analyst functional means that in this structure it stops at sections, for subsections it is no longer described. The Program and Reporting Section consist of Functional Groups. The Personnel Section consists of Functional Position Groups. Each sub-coordinator is under the responsibility of the field coordinator.

5. RESULT AND DISCUSSION

In answering the questions and achieving the research objectives, the authors analyzed the Inspector General's Letter of Assignment results. They carried out a conformity checklist based on Presidential Regulation Number 29 of 2014, which focused on Accountability. The data was obtained so that an overview can be brought to answer research questions from the data from the checklist and based on interview information. Based on the background described in the previous chapter, that there is an issue in the survey of the public satisfaction index on the implementation of shared services which states that there is still unclear information regarding document requirements, prices and timeliness in the management of immigration services caused by poor organizational culture in performing or is still in a condition that is not optimal, so related to the discussion in this analysis, it has been analyzed that the ambiguity is due to changes in the system in which the community satisfaction index is one of the categories, there is a change in the system from manual to digital, this change is due to adjusting to conditions that have been happens a lot, for example during the pandemic, so that the changes require guidance and socialization as well as manual instructions for smooth performance, based on data and

results of interviews with informants and respondents it is stated that there has been socialization that has been carried out, manual guidelines and procedures for digital-based services have been provided and clear understanding for users and the management of immigration services. To avoid information asymmetry, Accountability appears as an answer.

Performance planning is the process of preparing a performance plan as an elaboration of the targets and programs set in the strategic plan. In the performance plan, an annual performance achievement plan is set for all existing performance indicators at the target and activity level. As explained in the implementation, based on the checklist of conformity to the elements of performance planning regarding accountability, it is realized through the existing sub-elements. The results of the conformity checklist on performance planning can be seen in table 3.

Table 3
Results of the Performance Planning Checklist

<u>Sub-element</u>	<u>Application at the Directorate General of Immigration</u>
<input type="checkbox"/> Preparation of long-term development plans, medium-term plans, and annual plans	It has been scheduled for preparation by policies; for example, the Directorate General of Immigration has a Strategic Plan and aims at the realization of Risk Mitigation but has not fully met the criteria for a good target.
<input type="checkbox"/> Implementation of the provision of planning technical guidance	There has been socialization in the form of advice on technical instructions for its performance, but it is still under development
<input type="checkbox"/> Planning data coordination and processing	There is a system in the form of an application that helps in processing it, but it is still in the process of adapting.
<input type="checkbox"/> Preparation of programs and activities in the work plan	There have been actions in refocusing activities, especially for results on the community satisfaction index, but it will affect the targets that have been set.
<input type="checkbox"/> Implementation of management development within the ministry	It has been running according to the provisions. Still, the program results have not fully met the criteria for a success measure, and the performance targets have not been fully appropriately defined.

Source: Presidential Regulation Number 29 of 2014, has been reprocessed

Generally, performance planning at the Directorate General of Immigration has already been implemented in each sub-element. Based on the results of the checklist on the performance planning sub, as well as the results of the interviews, it was concluded that there was a use of LAKIP could be used for performance planning. The checklist results

show that this element has met the criteria according to the Presidential Regulation Number 29 of 2014. In the information from interviews with informants, it was explained that:

"The planning system already has several tools called SAPI tools at the Ministry of Finance's directorate general of budget; the implementation is then carried out by monitoring and evaluating them from the SMART directorate general of budget, E-Monev – Bappenas, E-Survey of the Directorate General of Immigration, E-Survey of Balitbang but not for so LAKIP but it is an instrument that is used to get some values which will later become an assessment in LAKIP, for making LAKIP there is no system to make it manual but for performance measurement tools to be listed there are so that you get a value from that application (a survey application to get an index). From performance satisfaction, etc.) so that all components have applications.."

As also explained in the explanation in table 3, in preparing performance planning within a certain period, periodic evaluations need to be carried out for its realization in Risk Mitigation.

Performance-based budgeting has the goal of improving the quality of the public budget. As explained in the implementation based on a checklist of conformity to elements of performance budgeting at the Directorate General of Immigration, it is realized through the existing sub-elements. The results of the conformity checklist on performance budgeting can be seen in table 4.

Table 4
Results of the Performance Budgeting Checklist

<u>Sub-element</u>	<u>Application at the Directorate General of Immigration</u>
<input type="checkbox"/> Preparation and management of the state revenue and expenditure budget	It has been well structured and detailed about what the Directorate General of Immigration does. However, an increase in funding is still needed to focus on achieving the target.
<input type="checkbox"/> Accountability regarding budgeted funds and realized targets	There has been a form of responsibility in the form of performance reports, one of which the budget is sourced from PNBPN in the form of performance reports, LAKIP, BA Sakip, and other supporting statements. However, the results are still not implemented optimally.
<input type="checkbox"/> Supervision in the use of the budget and its implementation	There is a refocusing in budget planning if something unexpected happens; for example, its performance occurs during a pandemic, so it requires refocusing on adjusting activities; for example, the budget funds are diverted for vaccines, but the budget planning and targets do not match.

Source: Presidential Regulation Number 29 of 2014, has been reprocessed

Performance budgeting at the Directorate General of Immigration, in general, has been implemented in each of its sub-elements. The checklist results show that this element has

met the criteria according to the Presidential Regulation Number 29 of 2014, which is supported by the results of interviews conducted with respondents. In the interview information with the informants, it was explained that:

"Still, during the Covid Pandemic in March-July, it was wfh 100%, and then the planning and targets did not match because the covid caused refocusing; for example, in planning certain budgets, it would be reduced, in refocusing activities that were anticipatory for covid and then targeted so many not achieved because services stopped, and the main problem was in the budget at the ministry of finance so that the refocusing of the APBN budget was focused on activities for handling covid such as vaccines to reduce the quota from the Ministry of Law and Human Rights and the budget sourced from PNBPN was reduced due to the absence of services that were dismissed due to covid and can also be seen from the figure that there was an increase two years ago before the covid was different in its achievement, it was explained that each year it added 0.1 and performance was not based on the budget, so it meant that performance was different from the realization of the budget each year. Performance is calculated from the sample index, Immigration security index, and community satisfaction index. Even though PNBPN is not achieved, performance is still achieved.."

In general, performance budgeting at the Directorate General of Immigration has been implemented in each of its sub-elements, and it is proven that there is the use of LAKIP. The checklist results and supporting materials in the form of interviews with resource persons indicate that this element has met the criteria according to Presidential Regulation Number 29 of 2014. As explained in the implementation based on the checklist of the agreement to the elements of performance reporting at the Directorate General of Immigration, it is realized through the existing sub-elements. The results of the conformity checklist on the aspects of performance reporting can be seen in table 5.

Table 5
Results of the Performance Reporting Checklist

<u>Sub-element</u>	<u>Application at the Directorate General of Immigration</u>
<input type="checkbox"/> Reporting on the implementation of monitoring, compiling, and reviewing the results of monitoring, implementation of programs and ministry activities	It has been carried out well according to procedures, but more monitoring is still needed on the application of digital applications because the measurement is still in the process of adapting, usually in the complexity of the survey index.
<input type="checkbox"/> Evaluation on reporting the results of implementing plans and programs, performance achievements	There have been periodic and scheduled evaluation actions at the end of January for evaluation 10/5 February
<input type="checkbox"/> Preparation of reports on the results of an evaluation of plans and programs, performance achievements	There has been a structured and scheduled preparation for the achievement of performance achievements, but it still needs to be revised and guided several times due to

<u>Sub-element</u>	<u>Application at the Directorate General of Immigration</u>
	changes in internal performance from manual to digital

Source: Presidential Regulation Number 29 of 2014, has been reprocessed

Performance reporting to the Directorate General of Immigration, in general, has been implemented in its implementation in each of its sub-elements. The checklist results show that this element has met the criteria in Presidential Regulation Number 29 of 2014, whose analysis is also supported by the results of interviews conducted with respondents. It is concluded that there is utilization in LAKIP reporting to achieve performance achievements in a timely and optimal manner. In addition to the realization of smooth implementation in evaluating the execution and reporting of good performance accountability, this can also be one of the elements that can indirectly support the creation of good performance achievement, and it is proven that from these results, the use of LAKIP.

6. CONCLUSION AND DISCUSSION

This study aims to analyze the planning, budgeting, and performance reporting of the Directorate General of Immigration. In addition, this study looks at how to evaluate the implementation and reporting of performance accountability of the Directorate General of Immigration. This study uses a descriptive qualitative approach. The analysis was conducted by reviewing various literature sources, showing a suitability checklist, and interviewing several sources.

The results obtained from this study show that, in general, they have met the criteria by the Presidential Regulation Number 29 of 2014, which focuses on Accountability and the elaboration of the elements and sub-elements developed by the Presidential Instruction of the Republic of Indonesia Number 7 of 1999 concerning Performance Accountability. With the change in the system from manual to digital, which was due to adjustments, for example, during the pandemic, the modifications based on data and interviews with interviewees and respondents stated that there had been socialization carried out, manual manuals and procedures for digital-based services and clarity had been provided. Understanding of users and management of immigration services. In its implementation, the Directorate General of Immigration followed up on the issues in the background by refocusing by focusing on immigration services carried out by vaccinating so that it affected the community satisfaction index and the results in the preparation of LAKIP that performance achievements have been realized and are on target, then on the results of the evaluation of the performance reports that have been described, assessed and prove that it is accounted for as well as possible so that the target is achieved. As the basis for its realization, the accountability performance report document is also used as a reference in planning, budgeting, and performance reporting at the Directorate General of Immigration.

Overall, based on the conformity checklist supported by the interviews, it can be concluded from the formulation of the problem regarding the first part, namely regarding planning, budgeting, and performance reporting, there are still some weaknesses and some improvements that need to be made. It is concluded that the policy has scheduled the

preparation. There have been changes to the application of a new digital-based system in the form of applications that assist in its processing but are still adapting. It is concluded that there is a use of LAKIP can be used for planning, implementation, reporting, and performance evaluation. In data processing, the internal party also conducted socialization in the form of guidance on technical instructions for its execution equipped with manuals, as well as refocusing on activities at the Directorate General of Immigration with conditions that occurred, such as during an unexpected pandemic, and an increase in the budget was needed to focus on achieving targets. Utilization of the Performance Information presented has not been fully used in planning improvements, has not been used to assess and improve the implementation of organizational programs and activities, and has not been fully used for performance improvement. However, in evaluating its implementation, the Directorate General of Immigration has monitored the progress of performance achievements and their obstacles, carried out program evaluations to assess the program's success, and the results of program evaluations have been followed up to improve program planning in the future.

Acknowledgement

Praise and gratitude to Allah SWT, for the abundance of His grace and gifts so that the author can complete the thesis entitled: Analysis of Implementation and Monitoring of Performance Accountability of the Directorate General of Immigration (Case Study at the Directorate General of Immigration, Ministry of Law and Human Rights). This is to fulfill one of the requirements to complete the study and to obtain the Master of Accounting Program, Faculty of Economics and Business, University of Indonesia 2023

Sincere appreciation and thanks to family who always support and friends of students who help each other and provide knowledge. May Allah SWT always bestow grace, health, gifts, and blessings in this world and the hereafter for the goodness that has been given to the author. The author's appreciation and gratitude go to Mr. Dwi Setiawan as the Advisory Lecturer. And thanks to the Secretariat, Directorate General of Immigration, Program and Reporting Division, Resource Persons, Respondents, Employees, and other staff of the Directorate General of Immigration.

Finally, the writer realizes that the writing of this thesis is still far from perfect. Therefore, the authors ask for suggestions and constructive criticism for the sake of perfection, which may be helpful for all of us.

Bibliography

- Afridzal, A. 2016. *Pengaruh Akuntabilitas Terhadap Kualitas Hasil Kerja Auditor Internal*. Kota Banda Aceh : Vol. 2.
- Ali Zakiyudin, M. Suyanto, S. 2015. *Kejelasan Sasaran Anggaran, Pengendalian Akuntansi, Sistem Pelaporan dan Akuntabilitas Kinerja Instansi Pemerintah*. Inspektorat Jenderal Kementerian Agama RI : Riset Akuntansi & Perpajakan.
- Rusdiana, MM. Nasihudin, M. 2018. *Akuntabilitas Kinerja dan Pelaporan Penelitian*. Bandung : Pusat Penelitian dan Penerbitan.
- Hendi, H. Irawati, I. & Candradewini, C. *Pengaruh Perencanaan Kinerja Terhadap Kinerja Studi tentang Pengaruh Sasaran Kerja Pegawai Negeri Sipil (SKP) Terhadap Kinerja Pelaksana pada Badan Daerah*. Kabupaten Merangin.
- Instruksi Presiden Republik Indonesia Nomor 7. 1999. *Akuntabilitas Kinerja Instansi*

Pemerintah. Jakarta. Retrieved from:

https://ropeg.kemkes.go.id/download/inpres_07_1999.pdf

Mita, I. Wianto, I. & Riasning, N. 2020. *Pengaruh Kejelasan Sasaran Anggaran, Pengendalian Akuntansi, Pengendalian Manajerial, Dan Sistem Pelaporan Terhadap Akuntabilitas Kinerja Pemerintah*. Kabupaten Badung : Riset Akuntansi Warmadewa.

Kementerian Hukum Dan Hak Asasi Manusia. 2014. *Sistem Akuntabilitas Kinerja Instansi Pemerintah*. Jakarta. Pemerintah Pusat. Retrieved from:

<https://www.imigrasi.go.id/id/dokumen-peraturan/>

Kementerian Hukum Dan Hak Asasi Manusia. 2015. *Peraturan Menteri Hukum dan HAM tentang Organisasi Dan Tata Kerja Kementerian Hukum Dan Hak Asasi Manusia Republik Indonesia*. Jakarta: Retrieved from:

<https://www.imigrasi.go.id/id/dokumen-peraturan/>

Umam, U. Ruzli, Z. 2021. *Akuntabilitas Kinerja Dinas Perhubungan Kota Pekanbaru*. Pekanbaru : Ilmu Administrasi Publik