


Strategic Management Model For Government Agency Performance Accountability System Of Bekasi Regency, West Java Province

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Article Info	ABSTRACT
Keywords: Strategic Management Government Agency Performance Accountability System Key Performance Indicators	In the 2020-2022 period, the achievement of the Government Agency Performance Accountability System (SAKIP) of Bekasi Regency, West Java, has not been optimal. This is due to SAKIP not being a Key Performance Indicator (KPI) in the 2017-2022 Regional Medium-Term Development Plan (RPJMD). As a result, programs, activities, and budgets do not support the achievement of SAKIP. This research uses the strategic management theory of Wheelen Hunger (2012), including: Environmental Scanning (external opportunities and threats, internal strengths and weaknesses), Strategy Formulation (mission, goals, strategies, policies), Strategy Implementation (programs, budgets, procedures), and Evaluation and Control (performance). This research was conducted using qualitative methods and deductive analysis, utilizing interview data, documents, and statistics. The results show that strategic management in Bekasi Regency has not been optimal, especially in the aspect of Environmental Scanning which has not been given enough attention. In addition, strategy formulation, implementation, control, and evaluation are still weak. To optimize the strategic management of SAKIP, regular evaluation is needed through a continuous strategic management model that includes all stages of strategic management. Strengthening leadership, political and budgetary commitment to strategy formulation, implementation and evaluation is key. This optimization involves applying the updated Wheelen Hunger-based strategic model as needed.
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INTRODUCTION

Along with the development of an increasingly global era, good governance patterns or Good Governance have become demands as well as needs in the implementation of government. Sianturi (2023), explains that as formulated by its initiators such as the World Bank, UNDP, ADB, OECD, and KNKG have basic elements that are its characteristics. From these various characteristics, it is determined that the concept of accountability is one of the most important principles or principles of good governance.

In Indonesia itself, good governance, which is measured in the performance accountability system of government agencies, is a form of protection for the community and an obligation for the government (Permen PANRB Number 88 of 2021). The

government prepares and presents a performance accountability report resulting from a performance accountability system organized by government agencies (Government Regulation Number 8 of 2006). The government is required to be accountable for the success and failure of the implementation of programs and activities that have been mandated by stakeholders in order to achieve the government's vision and mission in a measurable manner with the targets and targets that have been set through the Government Agency Performance Accountability System (SAKIP) report which is prepared periodically. The SAKIP report is then evaluated by the Ministry of PANRB to assess the implementation of its performance accountability system.

SAKIP and *good governance* are closely related to each other. Achieving good SAKIP values will automatically accompany the success of achieving good governance. It is important for this to be achieved. Because if not, there will be an inability of the government to face the complexity that moves exponentially in the 21st century, distrust from the community, failure to achieve good governance which leads to failure to achieve national development goals.

Based on data from the last 6 (six) years, SAKIP achievements at Ministries/Institutions have not experienced a significant increase, as well as at the provincial and district/city levels. SAKIP achievements at the ministry/institution and provincial levels are on average in the BB category, while at the district/city level it is still in the B category, thin. The low achievement of Bureaucratic Reform and SAKIP in all Regencies/Cities in Indonesia also occurs in the Bekasi Regency Government. Based on the latest data in 2021, the achievement of the Bekasi Regency Bureaucratic Reform Index was 58.33, this achievement decreased from the previous 2 (two) years, namely 59.36 in 2019 and 59.66 in 2020. When compared to the National Standard, the achievement of the Bureaucratic Reform Index in 2021 is still rated CC and is still below the National Standard in category B. The achievement of the Bekasi Regency SAKIP, based on the latest data in 2021, the Bekasi Regency SAKIP value has not shown a significant increase in results, and only obtained a score of 65.53 with a B predicate, only increasing by 0.45 points from 2020, namely 65.08 and increasing quite significantly when compared to 2019, namely increasing by 2.08 points. This shows a significant increase and then shows stagnation in the value of SAKIP achievement in Bekasi Regency.

The achievement of SAKIP Bekasi Regency, if observed its development over the past 3 years, has not met the target in the West Java Provincial Government, where the target of the West Java Provincial Government, for the SAKIP value of Regency/City in West Java is at least BB. In reality, the position of SAKIP Bekasi Regency, is in 24th position out of 27 Regencies/Cities in West Java. This is because the achievement of SAKIP is not used as the main objective of Bekasi Regency development in the 2017-2022 RPJMD period, especially the RENSTRA which is stipulated through Regional Regulation Number 7 of 2017 concerning the Medium-Term Development Plan for Bekasi Regency for 2017-2022. So that Accountability becomes an important issue in bureaucracy because the government (agent) acts on behalf of the people (principal) in making policies, including policies on the

use of public funds, so the government is obliged to provide accountability for the authority it has given to the mandate giver.

The community must feel the benefits of government policy products. Thus, with the existence of SAKIP, it must be able to ensure the effectiveness and efficiency of the use of APBD funds to fund programs and activities that have an impact on achieving regional development goals and targets. In addition, with the existence of SAKIP, it must also be able to guarantee the contribution of individual performance to achieving organizational performance and ensure that the budget allocation provided through programs and activities has an impact on achieving the strategic goals/targets of the Bekasi Regency Government and Regional Apparatus as stated in the strategic planning document.

The ideal condition of SAKIP is in contrast to the condition of budget management in Bekasi Regency, where the 2022 Bekasi Regency APBD is in 3rd position out of 27 regencies/cities in West Java after Bogor Regency and Bandung City with respective APBDs of IDR 8,486,545,203,687 for Bogor Regency, IDR 6,729,697,356,710 for Bandung City and IDR 6,474,096,774,314 for Bekasi Regency, even in 2021, the position of the Bekasi Regency APBD is in 2nd place after Bogor Regency, namely IDR 9,118,855,702,000 for Bogor Regency, and IDR 7,244,449,641,251 for Bekasi Regency. SAKIP Bekasi Regency 2018-2021 with the amount of budget managed, it is clear that there is performance management and budget management that has not been carried out properly in Bekasi Regency which has caused its SAKIP achievement to stagnate in value and occupy the 4th (fourth) lowest position in West Java Province.

Based on the above problems, the research problems are formulated as follows: How is the strategic management of the Government Agency Performance Accountability System (SAKIP) in Bekasi Regency. What strategic management model is effective in improving the Government Agency Performance Accountability System (SAKIP) in Bekasi Regency. Based on the formulation of the problem as mentioned above, the objectives of this study are: To describe and analyze strategic management of the Government Agency Performance Accountability System (SAKIP) in Bekasi Regency. To describe and analyze an effective strategic management model in improving the Government Agency Performance Accountability System (SAKIP) in Bekasi Regency.

METHOD

This study uses a qualitative deductive approach because the strategic management theory by Wheelen and Hunger has comprehensively explained the stages of strategic management of an organization. The type of research used in this study is descriptive. According to Faisal (2005:5) descriptive research is conducted through a series of steps describing a number of variables related to the problem and research unit intended to explore and clarify a phenomenon or social reality, in the qualitative research process an important event occurs in the form of collecting specific data from informants while asking questions about the procedures, stages, processes and mechanisms of an event. The data that has been collected is then processed and analyzed starting from specific themes to general themes, and finally the interpretation of the meaning of the data is assisted by an

analysis table. Data collection techniques are the methods and stages carried out by researchers to collect data so that research questions can be answered. These stages include collecting information both in the form of documents and through in-depth interviews. In this study, the research instrument will be the researcher himself by conducting research on the objects being observed. The type of data collected is in accordance with the needs of the research analysis to answer the research questions. Then continued with verification and validation of existing data through in-depth interviews with selected informants. The data analysis strategy that will be carried out by researchers in this study is:

1. Triangulation

The triangulation strategy will be carried out by examining medium-term planning documents and annual planning documents as well as performance evaluation documents at both the district level and the related Regional Apparatus level, then cross-checking with informants who are directly involved in the implementation of the Government Institution Performance Accountability System (SAKIP) with the aim of re-checking the level of trust in data or information. Examination of information data sources will also be carried out between informants in this study. The purpose of this triangulation is not only to find the truth of several phenomena, but more on the aim of increasing the researcher's understanding of the research findings.

2. Clarification of bias brought by researchers

In this study, an open and honest narrative will be compiled by conducting self-reflection on the possibility of bias in the study. The researcher will present the opinions of the informants honestly, where the interpretation of the research results is also supported by the informant's background.

RESEARCH RESULTS AND DISCUSSION

Strategic Management Analysis on Government Agency Performance Accountability System (SAKIP)

Environmental Scanning

Based on what was stated by Wheelen and Hunger (2012: 98) "Before an organization can begin strategy formulation, it must scan the external environment to identify possible opportunities and threats and its internal environment for strengths and weaknesses", then before formulating a strategy, management must conduct an assessment of the external environment to identify opportunities and threats that may occur. Environmental monitoring is the key to ensuring that management will remain stable in the long term.

- a. External Opportunities and Threats

Strategic managers, in this case the Regional Head, Regional Secretary or Head of Regional Apparatus, must observe the environment starting from identifying various variables in the natural, social and work environments. The natural environment is part of the earth that forms an ecological system. While the social environment is a force that does not directly affect short-term organizational activities but can affect long-term organizational activities, and the work environment is a force that directly affects short-term organizational activities.

As stated by Wheelen and Hunger (2012: 98) "In undertaking 240 environmental scanning, strategic managers must first be aware of the many variables within a corporation's natural, societal, and task environments".

1. Natural Environment

The geographical conditions of Bekasi Regency, which is divided into 2 (two) large areas, namely the north and south, have different impacts on the two areas. The northern area, which is an area with lowland characteristics (coastal), has an impact on the frequent damage to the road network due to flooding. This certainly makes it difficult for students to get to school, the rotation of the community's economy is also somewhat hampered due to the less than smooth flow of transportation, as well as community access to hospitals, health centers and other health facilities is limited.

2. Social Environment

- a) Sociocultural

There is also an influence from the social and socio-cultural environment on the achievement of SAKIP values in Bekasi Regency. The culture observed in some communities in Bekasi shows a tendency to live comfortably, perhaps because of the family factor that is quite well-off and has a lot of land. This sometimes makes education less of a priority. There are very few S-1 and S-2 graduates from a total population of 3.9 million people, which of course has an impact on the Main Performance Indicators (IKU) related to the Education Index. In reality, the stigma that has developed in society is that there is no need for higher education. This causes school dropouts because it is considered more important to work to earn money to meet the needs of life than to go to school.

- b) Economy

Based on this information, it can be concluded that the COVID-19 pandemic has had a significant impact on economic conditions, both in terms of inflation, economic growth, and regional revenues. Sectors that are usually the mainstay, such as taxes from hotels and restaurants, have experienced a drastic decline due to restrictions on community activities. In addition, the investment climate has also been hampered because investors have experienced a decrease in financial capacity to support new investment activities. They are more focused on meeting financial obligations such as debt payments, employee salaries, and taxes, even though their income streams have been disrupted. As a result, the economic recovery process has become more complex and requires greater efforts from various sectors to restabilize regional economic conditions.

- c) Politics and Law

It was observed that political officials in Bekasi Regency still have very little understanding of the urgency of achieving the ideal SAKIP value so that supervisory support from these elements is still very limited in contributing to achieving the SAKIP value in Bekasi Regency for the 2020-2022 period. Political commitment is one of the main factors in realizing the achievement of SAKIP in Bekasi Regency.towards the monitoring of its implementation and evaluation.

Political commitment reflects the seriousness of leaders and legislators to encourage change through policies that support efficiency, transparency, and accountability in government. Without strong political commitment, support for the implementation and supervision of SAKIP tends to be weak, so that the ultimate goal of improving the performance and quality of public services can be difficult to achieve. Therefore, the existence of consistent and firm political support is an important foundation for every strategic step to ensure that the implementation of SAKIP runs according to the expected standards and can continue to be evaluated effectively.

d) Information Technology

Based on research results, the obstacles to the development of information technology include limited human resources that require special skills, high costs for internet services and bandwidth that are important for operations, and the need to continuously update the equipment used. It was obtained information that the Bekasi Regency Government encountered several obstacles such as a lack of experts in the field of information technology, suboptimal allocation of information technology development costs, which resulted in the lack of up-to-date supporting equipment for information technology development in Bekasi Regency.

3. Work environment

The information is the hope of the informant that has not yet been realized in the work environment of the Bekasi Regency Government agency. There are still many human resources who are less supportive in realizing the achievement of SAKIP values as a result of not understanding the urgency of this matter.

b. Internal Strength and Weakness

1. Structure

For Bekasi Regency itself, the organizational structure is very large. So that one regional apparatus only specifically focuses on working on one matter. However, the negative impact is that regional apparatuses see a matter with horse blinders. Not collaborative, not seeing the big picture and lack of awareness so that they do not realize that every government matter has connectivity with each other. Based on the opinion of the Assistant for General Administration, the changes in organizational structure that have been made repeatedly by the central government do not always have a good impact. With quite significant changes and repeated changes in the near future, it can have an impact on the lack of efficiency in the performance of regional apparatuses and also somewhat detrimental to several ASNs that have an impact on the simplification. As initially the position existed, and due to the simplification, the position became non-existent. From this statement, it can be understood that the organizational structure in Bekasi Regency affects the achievement of SAKIP, especially in terms of adaptation to changes in policies and regulations from the center. The existing organizational structure needs to increase efficiency in responding to changes and accelerating the legal process to support the achievement of better SAKIP.

2. Working Culture

Apart from the organizational structure, there is also a work culture in Bekasi Regency that needs to be improved because it affects the achievement of SAKIP values. Based on the results of the study, work culture greatly influences the achievement of SAKIP values, and this work culture is formed because of the role of leaders as examples and agents of change in the work environment; if the head of the regional apparatus or agency is able to bring and direct his subordinates towards work improvement and efficiency, then they will follow and be influenced, but in Bekasi Regency, there are still many regional heads who are not aware of this, which has an impact on the achievement of SAKIP values that are not optimal, so that currently a work culture that is BERAKHLAK is being enforced among ASN to create a better work culture. It was conveyed that the work culture that should be created and implemented by the head of the regional apparatus is still not optimal. This is because there is still a lack of awareness from regional heads of their role in forming a work culture towards the work environment around them. The spirit of leadership from each regional head and individual apparatus is very much needed in creating and supporting an ideal work culture.

3. Human Resources and Infrastructure

The human resources of the apparatus and facilities and infrastructure are also not optimal. It was conveyed by the Assistant for General Administration, that although there have been efforts, there is still a lack of conformity between the competencies of the human resources owned and those expected, and supporting facilities that have not been fully met, especially in the use of digital technology, where several regional devices have been able to utilize this technology, but there are still regional devices that have not been able to follow these developments. The human resources of the Bekasi Regency ASN have not yet reached the ideal word. The required competencies have not been optimally met by the existing human resources. Especially in this digital era, many things need to be adapted. Both work methods, communication methods and others. This adaptation cannot be separated from the support of adequate facilities and infrastructure, which have not been optimally met by the Bekasi Regency government. Based on the organizational structure, human resources as well as facilities and infrastructure and facilities owned by the relevant Regional Devices have not shown ideal conditions, especially in terms of quality. The quality aspect is very much needed both in terms of organizational structure, work culture, human resources and the availability of facilities and infrastructure to support the implementation of work.

Strategy Formulation

Strategy formulation is needed in the preparation of long-term plans. The strategic management process cannot be said to be complete if the company/organization has not set the goals of the organization's company. Strategy formulation includes a series of activities in determining the mission, goals, strategies and policies of the company/organization, as emphasized by Wheelen and Hunger (2012: 17) "Strategy formulation is the development of

long-range plans for the effective management of environmental opportunities and threats, in light of corporate strengths and weaknesses (SWOT). It includes defining the corporate mission, specifying achievable objectives, developing strategies, and setting policy guidelines". Based on the opinion of Wheelen and Hunger, strategy formulation is translated as the development of long-term plans by considering the strengths and weaknesses of the company. The stages of strategy formulation consist of defining the company's mission, determining the goals to be achieved, developing strategies and establishing policy guidelines. To realize the achievement of organizational goals is very much determined by the suitability and consistency between the mission statement and the vision stated in the RPJMD document. The following is an explanation of the 8 (eight) missions related to the vision of Bekasi Regency in 2017-2022 in the table below.

Table 1 Bekasi Regency Government Mission 2017-2022

No.	Vision Key Points	Mission	Mission Description
1.	Competitive	Strengthening development Human Resources that Quality	Encourage public interest in reading to become literate in information and knowledge by increasing library resources.
			Workforce competence, quality and productivity must continue to be improved to produce a competitive workforce.
			Developing the potential of youth and youth organizations is characterized with increasing youth achievements
			Gender Mainstreaming by providing skills training to women that is oriented towards creating women actors regional-based creative economy and encouraging Bekasi Regency to become a Child-Friendly Regency
		Mission 3: Strengthening the economy regions through strengthening the industrial sector, trade, agriculture and tourist	Improving the quality of family welfare by controlling population growth
		Mission 4: Increasing empowerment community economy through the development of Micro, Small, Medium Enterprises and	Regional economic growth can be accelerated through leading sectors. Thus, the government needs to increase the competitiveness of agriculture, forestry and marine fisheries which are sectors with major contributions.
			Most of the people depend on Small Industries, Micro, Small, Medium Enterprises and Cooperatives, both as active producers and consumers. Making MSMEs more Productive, innovative and competitive is vital and useful.

No.	Vision Key Points	Mission	Mission Description
2	Prosperous	Cooperatives	
		Mission 4: Increasing empowerment community economy through development of Micro, Small, Medium Enterprises and Cooperatives	To grow the economy, it requires actors who are ready compete in the business world. The Bekasi Regency Government will support efforts to increase the number of entrepreneurs in Bekasi Regency.
		Mission 1: Governance The government that responsive, professional, transparent and accountable	Responsive and competent apparatus, as well as reliable government administration, supported by ICT will improve the quality of service to the community. Clean and professional apparatus, transparent and accountable financial planning and management will support the realization of regional development that is on target and free from corruption. distortion, such as corruption, collusion and nepotism and will ultimately create public welfare.
		Mission 5: Improve quality of life society by strengthening the provision of adequate basic needs	Improving access, quality and relevance of education. Improving access and quality of health. Maintaining the quality of life and minimizing the risk of impacts from natural and non-natural disasters.
		Mission 7 : Realizing the environment religious society and peace through development Local Cultural Values	Improving the quality of life of PMKS groups through social security. Realizing peace and social welfare characterized by harmony. relations between religious communities, government, and social institutions.
3	Beautiful	Mission 5: Providing facilities and healthy, comfortable and beautiful housing infrastructure	Improving the quality of housing and settlement environments. Reduction in the percentage of slum settlements.
		Mission 6: Realize Bekasi Regency is more comfortable and beautiful through integrated spatial planning and infrastructure	Sustainable infrastructure development that will improve connectivity between regions. Increasing the quantity and quality of regional infrastructure in accordance with regional spatial planning.
			The development of Bekasi Regency is based on

No.	Vision Key Points	Mission	Mission Description
		development.	the carrying capacity and capacity of Bekasi Regency.
4	Environmentally friendly	Mission 8 : Realizing management Natural Resources and the Environment sustainable	Improving environmental quality and the availability of green open spaces through sustainable management.

Based on the statement above, it is acknowledged that the Bekasi Regency government has paid very little attention to making SAKIP a priority. This is evidenced by the absence of any mention in the 2017-2022 Bekasi Regency RPJMD. This factor is very significant in causing the failure to achieve the SAKIP value of Bekasi Regency per 2020-2022. Objectives, targets, strategies and policies are the main components that most determine the achievement of regional development performance in the form of achieving IKU. From the vision and mission that is owned, the strategies and policies that follow it can be concluded that it is completely good enough because they support each other, but there are still weaknesses in terms of critical success factors that have not been reflected in the formulation of the mission, objectives, targets and policies of Bekasi Regency. This can be seen from the determination of regional targets which are ultimately determined as Regional IKU, but do not reflect the form of indicators that represent development needs in Bekasi Regency.

Strategy Implementation

Strategy implementation is a manifestation/implementation of strategies and policies in the form of actions translated into programs, budgets and procedures. In the implementation of this strategy, changes in culture, structure and overall management system are possible.

a. Program

Based on the 2020 period program, bSeveral related regional devices, the majority have shown alignment with the programs set out in the RPJMD document against the Main Performance Indicators. One example is the Open Unemployment Rate target indicator supported by several programs such as: 1) The program for protecting the development of employment institutions and 2) The program for improving the quality and productivity of the workforce. These two programs are very supportive of the target of reducing the Open Unemployment Rate, because they not only focus attention on Entrepreneurs/employment providers, but also focus attention on developing the quality and productivity of the workforce.

Each IKU has been supported by a program as a means of accelerating the achievement of IKU. However, the existence of these programs has not been correlated with the objectives of the IKU to be achieved, because previously the determination of the program was not carried out based on CSF (Critical Success Factor) as one of the criteria in the preparation of IKU as the criteria for preparing IKU proposed by David Parmenter (2009). This is certainly related to the determination of regional goals and targets, where

both of these things must be determined first and then filled with programs and activities that directly target the achievement of regional IKI.

b. Budget

Based on the RPJMD of the Bekasi Regency Government 2017-2022, the Growth of New MSME Entrepreneurs is included as one of the Main Performance Indicators because it is considered important as an effort to increase the competitiveness of micro, small and medium enterprises and cooperatives which are the mainstay of the economy of the lower middle class. However, in reality, the commitment of the Bekasi Regency government does not seem to make this a priority as seen in its budget which is 0% in 2022. In fact, in the midst of competition from large industries and the global market, MSMEs and cooperatives must continue to develop and be empowered.

When compared to the amount of the Bekasi Regency APBD for 2020 to 2022 with a total amount of each APBD of Rp. 6,553,717,481,160 in 2020, Rp. 7,128,761,238,224 in 2021 and Rp. 6,795,860,507,965 in 2022 is in the range of 28%. This means that in terms of budget allocation for IKU during the period 2020 to 2022 it is not adequate. Another problem that arises in the allocation of budget to support the achievement of IKU, namely there is a composition of the IKU budget whose value is not significant, namely in the LPPD ranking IKU with a budget composition of 0.00023%, up to 0.0003%, the Gender Development Index (IPG) with a budget composition of 0.00026% to 0.0028%, the percentage of growth of New MSMEs with a budget composition of 0.00145% to 0.00045%, and the Improvement of the Environmental Quality Index with a budget composition of 0.005% to 0.0046%. The implications of the budget allocation that does not support the achievement of IKU objectives, also contributed to the failure to achieve the Bekasi Regency IKU during 1 (one) period of the 2017-2022 RPJMD. In fact, the level of achievement of the Bekasi Regency IKU each year is no more than 60%.

c. Procedure

The establishment of procedures is very much needed as a guideline in carrying out work, this is in line with the opinion put forward by George. R Terry in Sukarna (2011) that mobilization without planning will not run well because in the initial management process, objectives, estimated costs required, Standard Operating Procedures (SOP) and work programs must be determined.

Evaluation and Control

The evaluation concept applied by the Bekasi Regency Government is different from the evaluation concept recommended by Wheelen & Hunger. Where they recommend that evaluations be carried out every 5 years. In essence, there is nothing wrong with conducting annual evaluations. However, it is strongly recommended that more concrete and targeted evaluation results continue to carry out evaluations every 5 years so that new policies that will be produced afterward are based on existing actual conditions. With new policy products that are sustainable.

a. Performance

Based on the opinion of Wheelen and Hunger, related to performance is the end result of an activity. What is the purpose of the organization and what assessment will be done will

determine the choice of action to be taken. In the strategic management process, the objectives have been determined when the strategy formulation is implemented. Performance in an effort to achieve SAKIP values according to its target can be seen in the achievement of values for each Key Performance Indicator. The higher the achievement of the value for the Key Performance Indicator, the better the performance of ASN Bekasi Regency Government. There are several IKUs that were not achieved in 2018, 2019, 2020, 2021 and 2022, and there are even several IKUs that have never been achieved in 5 (five) consecutive years, namely the Gender Development Index and the Open Unemployment Rate. There are also IKUs that have never been achieved in a period of 4 (four) years, namely the Public Satisfaction Index towards public services and the predicate of Bekasi Regency as Child-Friendly. IKU achievements that appear quite stable are only found in the Health Index IKU (Life Expectancy), the Audit Board's Opinion on the Bekasi Regency Government's Financial Report, and the Percentage of New MSME Entrepreneurial Growth. On the other hand, there are IKUs whose performance achievements fluctuate, namely the Growth of Original Regional Income, Education Index, Environmental Quality Index, and Percentage of Tourist Visits.

Another issue related to the achievement of the Bekasi Regency IKU emerged when measuring the achievement of the Bekasi Regency IKU every year. The average achievement of the Bekasi Regency IKU during the period 2018 to 2022 was still below 70%, even in 2021 and 2022 the achievement was below 50%. Based on the description above, it can be concluded that no changes were made to the Main Performance Indicators of Bekasi Regency for 2017-2022, even though a mid-term evaluation was carried out in 2018, because in accordance with the provisions of the Regulation of the Minister of Home Affairs Number 86 of 2017 concerning Procedures for Planning, Controlling and Evaluation of Regional Development, Procedures for Evaluation of Draft Regional Regulations on Regional Long-Term Development Plans and Regional Medium-Term Development Plans, and Procedures for Amendments to Development Plans, it is emphasized that Amendments to Regional Regulations on RPJMD can only be made for regions whose RPJMD is valid for more than 3 years, so that when the amendments are submitted in 2019, they no longer meet the requirements for amendments to the RPJMD. What was done was only to confirm the IKU which originally numbered 30 (thirty) IKU to 14 (fourteen) IKU based on the recommendations from the Ministry of Empowerment of State Apparatus and Bureaucratic Reform. Follow-up on the results of the evaluation of regional medium-term planning documents is very important because it will affect the achievement of its annual performance.

Internal control and evaluation are needed to maintain consistency between planning and implementation so that optimal results are achieved, as stated by Ndraha (2011: 160): "Government control; carried out to ensure conformity between the targets in planning and the results obtained from the use of government resources". In general, the achievement of SAKIP values for three consecutive years has not been ideally achieved according to its target. This directly indicates that the performance of the local government is still less than optimal.

Strategic Management Model of Government Agency Performance Accountability System (SAKIP)

In Bekasi Regency

The construction of a strategic management model is also related to the research findings that organizational leadership is needed in achieving SAKIP in Bekasi Regency. Leadership has more or less influence on the strategy of achieving RPJMD, because to realize optimal performance realization, leadership commitment is needed to realize it. Ackermann & Eden (2010) stated that "the role of top managers is very central in maintaining the effectiveness of stakeholder roles in planning". Similar to previous research, the research conducted by Ackermann & Eden has similarities, namely the strategic management process is carried out by several stakeholders, where the stakeholders in question have a contribution to achieving organizational goals. Even the research conducted by Ackermann & Eden focuses heavily on stakeholder interests in every stage of strategic management. "

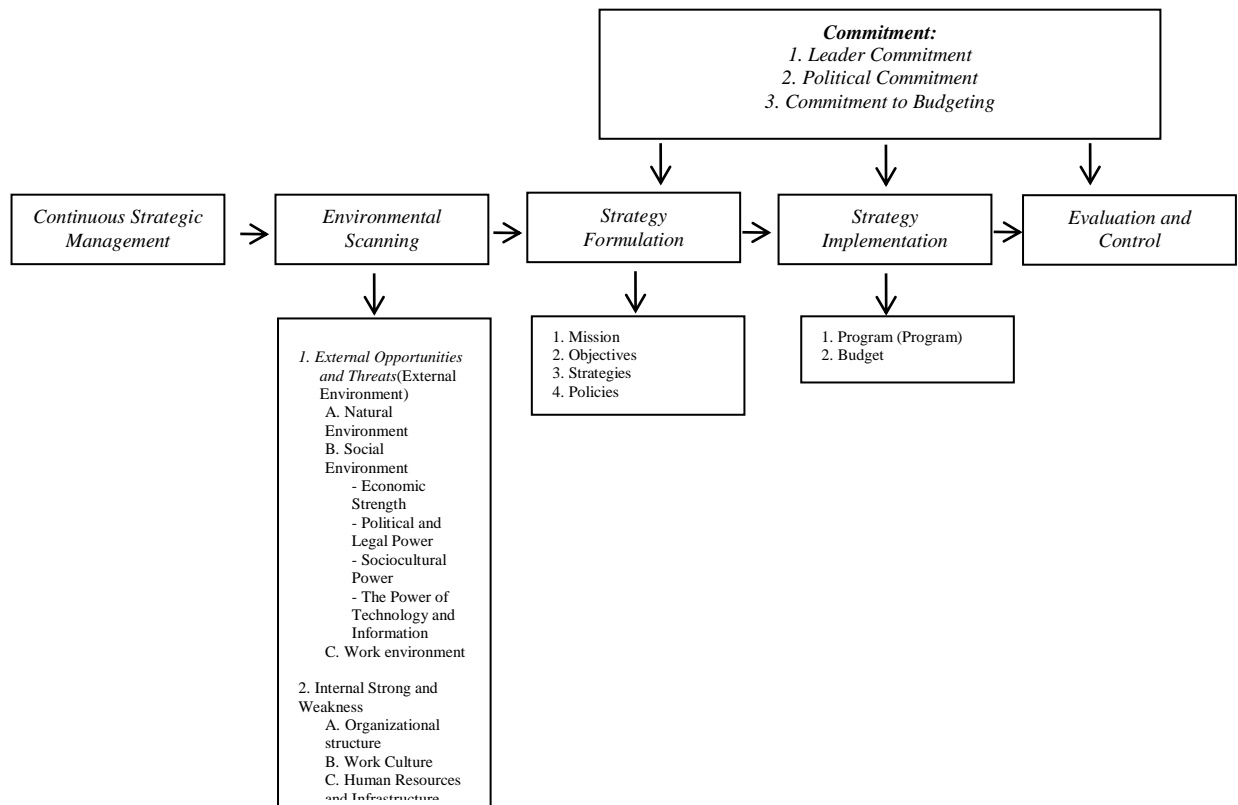


Figure 1 Strategic Management Model in Achieving SAKIP in Bekasi Regency

Source: Processed by researchers, 2024

The picture above shows the strategic management model in an effort to achieve the SAKIP target in Bekasi Regency. The model is an enrichment of the strategic management theory put forward by Wheelen and Hunger (2012:4) which states that strategic management is a policy formulated by management to achieve organizational performance.

Wheelen & Hunger succeeded in creating a strategic management system by starting to identify the strategic environment and the results of the last evaluation as a basis for making further planning. Wheelen and Hunger's strategic management model is also reinforced by the strategic management concept according to Nisjar, Karhi and Winardi (1997:85) that strategic management determines the long-term goals of the organization while linking existing organizational resources with opportunities in the wider environment. Wheelen & Hunger's model is very appropriate for strategic management in multi-year programs, while in an effort to achieve SAKIP in Bekasi Regency, several modifications need to be made.

The modification in question is the addition of continuous strategic management variables that arise as a result of the absence of annual evaluation and supervision based on Wheelen and Hunger's strategic management theory. So that the aspect of continuous strategic management that is carried out every year as a control mechanism is important to do because SAKIP is a long-term target whose results have targets every year. In general, the enrichment of the Wheelen and Hunger strategic management model lies in the aspect of continuity starting from the stages of environmental scanning, strategy formulation, strategy implementation and evaluation and control. In the environmental scanning aspect, there is an emphasis on continuous evaluation, especially on external factors including central government regulation/policy, social beliefs, society participation, physical environment and internal factors including bureaucracy structure, inter-organizational relations, program budget, work culture, employee's skill and knowledge and program sustainability.

Environmental scanning contained in the Wheelen & Hunger theory with Continuous Environmental Scanning research results have differences in the aspect of implementation time. Identification of the strategic environment according to Wheelen and Hunger is carried out comprehensively at the beginning of planning together with the analysis of the results of the previous strategic management evaluation. While the identification of a sustainable strategic environment according to this study is carried out every budget year period and simultaneously with the implementation of the ongoing program. Do not forget the commitment that must be set from the beginning of the strategic management process. Which is the Leader Commitment in the form of a leadership figure who can direct all members of the organization in the Bekasi Regency Government to focus more on optimizing the achievement of SAKIP in Bekasi Regency. Furthermore, Political Commitment is also needed in the form of an active role from the Bekasi Regency DPRD to supervise both the program and budget sides that support the achievement of SAKIP Bekasi Regency. Finally, Budgeting Commitment is in the form of budget support for the achievement of SAKIP Bekasi Regency. Based on the description above, to implement strategic management according to Wheelen and Hunger in Bekasi Regency, enrichment is needed for the continuity aspect in strategic management, especially continuity in observing the strategic environment.

CONCLUSION

Strategic Management of the Government Agency Performance Accountability System (SAKIP) of Bekasi Regency is not optimal. Of the four stages, environmental scanning is still lacking in attention, while the formulation, implementation, control, and evaluation of strategies are carried out according to the rules but there are weaknesses in the process. The strategic management model developed from Wheelen & Hunger's theory emphasizes annual evaluation with a continuous strategic management approach including Environmental Scanning, Strategy Formulation, Strategy Implementation, Evaluation & Control, as well as commitment from leaders, politics, and budget. This commitment plays a key role in ensuring that the strategy runs effectively. Other researchers are advised to develop this model in areas with different characteristics to improve governance performance through the SAKIP index.

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