EXAMINING EFFECTIVENESS OF MANAGEMENT CONTROL SYSTEM WITHIN INDONESIAN ANTI-CORRUPTION AGENCY : A LEVERS OF CONTROL PERSPECTIVE

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ABSTRACT

This study aims to evaluate the effectiveness of the Management Control System (MCS) in mitigating dysfunctional behavior within Institution X, an Indonesian anti-corruption agency. Drawing on the Levers of Control (LoC) theory, specifically emphasizing belief and boundary systems, the research investigates how the MCS effectively addresses and mitigates dysfunctional behavior that hampers organizational performance. Primary data were collected through a questionnaire administered to 34 budget users at the work unit level. Rigorous paper-check analysis and data triangulation, including interviews with specialists and middle managers, were conducted to ensure the validity of the findings. The results highlight a noticeable divergence in perception between budget users and management regarding the effectiveness of the MCS. While budget users perceive the MCS as effective, management expresses concern about its ability to address dysfunctional behavior adequately. Additionally, the study reveals a recurring pattern of year-end spending spikes (YESS) over the past five years, indicating a potential correlation between myopic behavior and suboptimal planning. The presence of blurred strategic boundaries within Institution X also contributes to dysfunctional behavior. These findings underscore the need to enhance the MCS's effectiveness in mitigating dysfunctional behavior and optimizing organizational performance. Based on the empirical evidence, it can be concluded that the current state of the MCS in Institution X meets basic user requirements but falls short of mitigating dysfunctional behavior and supporting management in achieving organizational goals. This study sheds light on the challenges associated with the MCS's effectiveness and provides actionable insights for enhancing management control systems within similar contexts.

Keywords : Levers of Control; Management Control System; Dysfunctional Behavior; Budgeting

ABSTRAK

Penelitian ini bertujuan untuk mengevaluasi efektivitas Sistem Pengendalian Manajemen (SPM) dalam mengurangi perilaku disfungsional di Lembaga X, sebuah lembaga yang bergerak dibidang anti korupsi di Indonesia. Dengan mengacu pada teori levers of control (LoC) yang menekankan sistem keyakinan dan batasan, penelitian ini menyelidiki bagaimana SPM secara efektif mengatasi dan mengurangi perilaku disfungsional yang menghambat kinerja organisasi. Data primer dikumpulkan melalui kuesioner yang diberikan kepada 34 pengguna anggaran di tingkat unit kerja. Analisis dokumen yang ketat dan triangulasi data, termasuk wawancara dengan ahli dan pejabat struktural, dilakukan untuk memastikan validitas temuan. Hasil penelitian menunjukkan adanya perbedaan persepsi antara pengguna anggaran dan manajemen mengenai efektivitas SPM. Dari sisi pengguna anggaran memandang SPM telah berjalan efektif,

sebaliknya manajerial menganggap bahwa SPM belum memadai untuk memitigasi perilaku disfungsional. Selain itu, penelitian ini mengungkap fenomena penumpukan realisasi akhir tahun atau year-end spending spikes (YESS) yang mengindikasikan adanya korelasi potensial antara perilaku myopic dan perencanaan yang kurang optimal. Strategic boundaries yang belum kuat juga memungkinkan celah terjadinya perilaku disfungsional. Temuan ini menekankan perlunya meningkatkan efektivitas SPM dalam mengurangi perilaku disfungsional dan mengoptimalkan kinerja organisasi. Dari hasil triangulasi data, dapat disimpulkan bahwa keadaan saat ini dari SPM di Lembaga X telah memenuhi kebutuhan dasar dari pengguna, namun masih kurang dalam memitigasi perilaku disfungsional. Penelitian ini memberikan wawasan mengenai tantangan yang terkait dengan efektivitas SPM dan memberikan pandangan baru yang dapat diimplementasikan untuk meningkatkan SPM.

Kata kunci: *Levers of Control,* Sistem Pengendalian Manajemen, Perilaku Disfungsional, Anggaran

INTRODUCTION

Budgeting systems in both the private and public sectors continue to generate debates among academics and practitioners regarding their benefits and negative consequences for organizations and individuals (Tanubrata & Fytraki, 2017). Literature emphasizes the positive impact of budgets on motivation, employee commitment, performance, and communication between managers and subordinates (Anthony et al., 2014; Hansen et al., 2008; Mahardika & Rokhayati, 2021; Rausch & Wall, 2015). However, unethical and dysfunctional behavior can arise when managers act against organizational goals (Hansen et al., 2008). Dysfunctional behavior in budgeting includes actions that deviate from social norms and manipulate financial reports for personal gain (Tanubrata & Fytraki, 2017).

One form of dysfunctional behavior is myopic behavior, where managers prioritize short-term gains over long-term organizational goals (Tanubrata & Fytraki, 2017). Dysfunctional behavior can also occur during budget spending, such as delayed spending leading to year-end spending spikes (YESS) (Rausch & Wall, 2015). Ministries and agencies in Indonesia often fail to fully utilize their allocated budgets, particularly for capital and goods expenditures, resulting in a buildup of spending at the end of the year (Blöndal et al., 2009). According to an OECD report, ministries and institutions in Indonesia achieve an average absorption rate of 88%, with 50% of absorption occurring in the last three months of the year (Blöndal et al., 2009). This phenomenon of YESS can be attributed to myopic behavior, where managers prioritize short-term spending to prevent a loss of funds in the next budget period.

Despite the potential for dysfunctional behavior and inefficiencies, budgets still play a crucial role in planning (Anthony et al., 2014). Therefore, organizations need additional control mechanisms to mitigate negative impacts. Effective MCS provides a framework for monitoring and evaluating budgetary performance and ensures that resources are utilized efficiently and effectively. One approach to effective management control is to strike a balance between short-term goals and long-term objectives. By striking this balance, organizations can avoid myopic behavior and encourage a focus on both immediate outcomes and the long-term sustainability of the organization (Simons, 1995).

Nugroho and Hartanti (2019) conducted a study on the effectiveness of a newly implemented control system at the Ministry of Energy and Mineral Resources, utilizing the levers of control theory. The implementation of the MCS resulted in a significant improvement in budget realization performance, with an increase from 59.5% to 96.57% (Nugroho & Hartanti, 2019). Drawing from this research, a similar situation is observed in Institution X, where changes and enhancements in the management control system, particularly in the belief and boundary systems, have been implemented. This has led to an evident improvement in budget realization. However, despite the increased realization, there are indications of dysfunctional behavior within Institution X, as evidenced by the occurrence of the YESS phenomenon in their quarterly realization.

Considering the background outlined above, the researcher aims to undertake a distinctive approach by evaluating the effectiveness of the management control system (MCS) in mitigating dysfunctional behavior. This study specifically focuses on exploring the dimension of belief and boundary systems within the context of Institution X, which has recently undergone a legal basis change, thereby necessitating corresponding adjustments in its belief and boundary systems. Institution X, as an anti-corruption organization, is obligated to uphold the highest ethical standards. The introduction of new legal requirements, coupled with enhanced supervision, is expected to bolster the MCS within the institution, particularly in budget planning control. Given the limited existing research on the implementation of MCS within anti-corruption agencies and the specific evaluation of its effectiveness in mitigating dysfunctional behaviors, this study endeavors to contribute to the broader literature on MCS.

Furthermore, it seeks to provide valuable insights for improving MCS practices within anti-corruption agencies, thereby addressing a notable research gap in this field.

LITERATURE REVIEW

Dysfunctional Behavior in Budgeting

In the literature and theories of management accounting, extensive discussions have taken place from various perspectives regarding budgeting. At the strategic level, the budget plays a pivotal role in communication, reflection, strategy formulation, and the efficient allocation of resources (Anthony et al., 2014; Rausch & Wall, 2015; Mahardika & Rokhayati, 2021). As the field of management accounting evolves, the budgeting paradigm has expanded to include multidimensional perspectives. Unlike the traditional view, the multidimensional perspective acknowledges the budget as more than just a forecasting tool. It recognizes the budget as a means to motivate, engage, and enhance employee performance.

Additionally, the budget serves as a communication instrument for top management to internalize the organization's vision, mission, goals, and strategic plans. This shift in the budgeting paradigm has led to a diversification of research, moving beyond financial performance-focused studies to encompass studies exploring human behavior and its implications for budgeting (Bybordi et al., 2019; Mahardika & Rokhayati, 2021). Human behavioral aspects play a vital role in the success of budgeting processes (Hansen et al., 2008; Raghunandan et al., 2012). This pertains to the decision-making process involved in setting goals and translating those goals into budgets.

Apart from goal setting, behavioral aspects also come into play in the control function of budgeting. In organizations, managers' performance is often evaluated based on the achievement of budget targets, which can indirectly influence their behavior in both positive and negative ways. Positive outcomes are attained when there is goal congruence, aligning managers' personal goals with organizational objectives (Hansen et al., 2008). Conversely, dysfunctional behavior may arise when individual behavior contradicts organizational goals (Hansen et al., 2008). Rausch and Wall (2015) examined dysfunctional behavior during the planning and implementation stages of budgeting. In the planning phase, dysfunctional behavior often manifests in biased target setting, which can have adverse consequences for long-term organizational goals. This behavior is commonly referred to as "myopic behavior" (Seifzadeh et al., 2021).

On the other hand, dysfunctional behavior during the budget realization stage is linked to budget gaming, resulting in budget waste (Pollack & Zeckhaus, 2021). Budget gaming behavior in the realization stage typically stems from concerns about potential fund losses in the subsequent budget period (Hartanto et al., 2020; Pollack & Zeckhauser, 1996; Rausch & Wall, 2015). This dynamic gives rise to the phenomenon known as "Year-End Spending Spikes" (YESS), characterized by a surge in spending at the end of the fiscal year (Hartanto et al., 2020; Rausch & Wall, 2015). This study aims to explore these two forms of dysfunctional behavior in depth.

Relationship of Dysfunctional Behavior with Management Controls

Simons (1995) emphasizes the essence of management control, which involves striking a balance between the achievement of short-term goals and the pursuit of long-term objectives. However, practical challenges often arise, leading to an imbalance in management control and detrimental effects on the organization's long-term goals. This imbalance is attributed to dysfunctional behavior characterized by an excessive focus on short-term considerations, resulting in myopic decision-making (Gediehn, 2010). Myopic behavior is observed when organizational managers prioritize short-term outcomes and personal interests (e.g., advancing individual positions) or respond to organizational and environmental pressures without adequately considering the long-term consequences (Duruigbo, 2012). Such myopic dysfunctional behavior exhibited by managers can significantly impact strategic decision-making and weaken firm performance over the long run (Seifzadeh et al., 2021).

According to Rausch and Wall (2015), the "YESS" phenomenon in government finance involves the decision to allocate a specific amount of budget expenditure to be realized at the end of the year for a specific purpose. As previously discussed, the YESS phenomenon is considered a form of dysfunctional behavior in spending practices (Hartanto et al., 2020). This behavior is closely linked to counterproductive actions by financial officials who set budget targets and budget plans (Hartanto et al., 2020). McCue et al. (2021) highlight that the YESS phenomenon can potentially lead to reduced expenditures as managers spend year-end funds to avoid opportunity costs. In Indonesia, despite an overall increase in central and local government spending (with an average increase of 19.07% from 2012 to 2016), there are still challenges in realizing

capital and operational expenditures, particularly in the last quarters of the year (Hartanto et al., 2020).

Management Control System - Simon's Levers of Control

In the literature on MCS, the levers of control framework is widely used (Martyn, Sweeney, & Curtis, 2016). This framework emphasizes the control of business strategy through a balance of four levers: beliefs (core values), boundaries (behavioral limits), diagnostic (monitoring), and interactive (management involvement). The definition of the four dimensions is as follows:

a. Beliefs - Belief System/Core Values

Belief systems refer to explicitly conveyed statements supported by systematic mechanisms that provide basic values, direction, and goals for the organization (Simons, 1995).

b. Boundary - Behavioral Boundary System

Behavioral boundary systems are employed by upper management to communicate boundaries and rules within the organization. These systems aim to allow employees the freedom to innovate, create, and achieve certain standards. Examples of boundary systems include organizational codes of conduct, budgeting systems, or planning systems (Simons, 1995).

c. Diagnostic - Diagnostic Control System

The diagnostic control system involves formal feedback used to communicate critical performance variables and monitor the implementation of organizational strategies. It plays a role in error correction and aligning performance with organizational standards (Simons, 1995). Several studies have explored the relationship between diagnostic control and budgeting (Hofmann et al., 2012; Kaveski et al., 2021). They have observed that the use of diagnostic control in budgeting influences organizational performance by helping achieve goals and facilitating corrective action. Additionally, the use of diagnostic and interactive controls in budgeting impacts individual motivation and performance. However, the ineffective operation of diagnostic controls can lead to specific risks, such as setting slack targets and creating system gaming (Simons, 1995; Shen & Perera, 2012).

d. Interactive - Interactive Control System

The interactive control system is a formal information system that enables managers to personally involve themselves in subordinate decisions. It facilitates the flow of information between managers, organizational leaders, and subordinates, fostering continuous dialogue (Simons, 1995).

RESEARCH METHODS

Method is a method of work that can be used to obtain something. While the research method can be interpreted as a work procedure in the research process, both in searching for data or disclosing existing phenomena (Zulkarnaen, W., et al., 2020:229). This research utilizes qualitative research methods to explore the meaning of a phenomenon by analyzing data and opinions from participants (Creswell, 2003). The case study method is employed to examine the effectiveness of the management control system in mitigating dysfunctional behavior, specifically myopia behavior and the phenomenon of YESS behavior. Primary data is collected through a questionnaire administered to 34 budget users at the work unit level. The validity of the findings is ensured through rigorous paper-check analysis, and data triangulation is achieved through interviews with specialists and Echelon III officials. The data analysis process involves several stages, outlined as follows:

1. Levers of Control (LoC) Coverage Analysis

   The coverage of LoC variables in the management control system at Institution X is measured by identifying the suitability of characteristics and elements in the four dimensions of LoC using a paper analysis checklist. Following the criteria established by Nugroho & Hartanti (2019), a measurement variable is considered good if it satisfies the following elements: (a) formal evidence is present; (b) implementation is observed in the field; and (c) confirmation is obtained from reliable sources.

2. Analysis of the Effectiveness of MCS in Mitigating Dysfunctional

   Behavior In this study, the authors analyzed the effectiveness of management control as measured by two dimensions of levers of control: boundaries and belief systems, developed by Simons (1995). The questionnaire is designed to gather budget managers' perceptions of management control in research institutions. The target respondents are the work units' PICs for budget planning (34 respondents). Consistent with Nugroho & Hartanti (2019), the research employs a Likert scale with five response options, as shown in Table 1.

3. Triangulation of Research Data

As part of data triangulation and validity, interviews are conducted with informants or resource persons. Yin (2018) states that triangulation helps assess the convergence of collected data and strengthens the case study findings. The interviews are conducted face-to-face with six informants representing the following profiles:

a. Echelon III in the Bureau of Finance is responsible for policy decisions, budget planning, and budget execution. (1 person).

b. Echelon III in the Planning Bureau with authority over strategic planning policies, risk management, and performance management (2 people).

c. Specialists in the Bureau of Finance and Bureau of Planning are responsible for scrutinizing budget planning, risk management, and performance management (2 people).

d. Specialist employee in the work unit who is directly accountable for budget execution (1 person).

RESEARCH RESULTS AND DISCUSSION

To address the research questions, the analysis stage begins with examining the coverage of levers of control in the institution's management control system. This involves conducting a paper check analysis to initially identify the coverage of the four dimensions of levers of control based on evidence from policies, documents, data archives, and other artifacts owned by the institution. Subsequently, the effectiveness of the management control system, specifically during the budget planning stage, is analyzed to mitigate dysfunctional behavior. The effectiveness assessment relies on the perceptions of budget managers obtained from the questionnaire results, and data triangulation is conducted through interviews with resource persons regarding the questionnaire outcomes. The analysis results indicate that the management control system at the institution incorporates the belief and boundary system dimensions within the levers of control framework. Although not fully optimized, these dimensions are integrated. In line with Simons (2000), effective business control is achieved by integrating all dimensions of the levers of control. The strength of each dimension relies on complementing one another. Consequently, it can be concluded that the institution has a solid initial foundation for implementing management control. The recapitulation of each analysis is presented in Table 2.

In the subsequent stage, the author aims to evaluate the effectiveness of these dimensions, particularly in mitigating dysfunctional behaviors. To conduct this analysis, a questionnaire was employed to gather the perspectives of budget managers regarding the efficacy of the management control system. The questionnaires were distributed during the Monitoring and Evaluation of Budget Planning Event, which was attended by 37 participants who served as budget managers in various work units. Out of the total participants, 34 individuals completed the questionnaire, accounting for 95% of the attendees. It is worth noting that three participants were absent during the distribution of the questionnaire at the end of the event.

The respondents comprised 25 women and 9 men. Among the respondents, the majority fell within the age range of 36–40 years (35.29%), followed by the age range of 31–35 years (32.35%). Out of the 34 participants, 88.2% held the position of Budget PICs in their respective work units; 8.8% were from the Functional Finance department; and 2.9% were Budget PICs at the Bureau of Finance. Regarding educational background, the majority of respondents (73.5%) held a bachelor's degree (S1), 17.6% held a master's degree (S2), and 8.82% possessed a diploma. In terms of work experience, the respondents were mainly individuals who had been employed for 5–10 years.The respondents comprised 25 women and 9 men. Among the respondents, the majority fell within the age range of 36–40 years (35.29%), followed by the age range of 31–35 years (32.35%). Out of the 34 participants, 88.2% held the position of Budget PICs in their respective work units; 8.8% were from the Functional Finance department; and 2.9% were Budget PICs at the Bureau of Finance. Regarding educational background, the majority of respondents (73.5%) held a bachelor's degree (S1), 17.6% held a master's degree (S2), and 8.82% possessed a diploma. In terms of work experience, the respondents were mainly individuals who had been employed for 5–10 years.

After collecting the questionnaire responses, the author proceeded to organize and analyze the data. To assess the reliability and internal consistency of the questionnaire, Cronbach's alpha test was conducted. The author utilized SPSS version 29 software for this purpose. The results of the Cronbach's alpha test yielded a value of 0.915, as shown in Table 3. According to Taber (2018), the generally accepted rule-of-thumb for

reliability is 0.7. Since the obtained value exceeds 0.7, it can be concluded that the questionnaire is reliable and exhibits internal consistency.

The main analysis involves calculating descriptive statistics for each category in order to address the research questions. The assessment of effectiveness on a Likert scale will follow the interpretation matrix (Table 4) from Nugroho & Hartanti (2019) and Nyutu et al. (2021). According to the research by Nyutu et al. (2021), the results of the descriptive analysis (mean) will be interpreted as follows: very ineffective in the range of 1.0 to 1.8, ineffective in the range of 1.81 to 2.6, less effective in the range of 2.61 to 3.4, effective in the range of 3.41 to 4.20, and very effective in the range of 4.21 to 5.0. The authors will utilize this matrix to evaluate the effectiveness of the management control system in mitigating dysfunctional behaviors. The descriptive analysis results are shown in Table 5.

In general, budget users perceive the application of the belief and boundary systems to be effective. The belief system dimension, with a mean score of 3.70, is considered effective. This dimension involves the formal communication of organizational values, direction, and goals through systematic mechanisms, which is positively acknowledged by the budget users. Similarly, the boundary system dimension, with a mean score of 3.85, is also deemed effective.

To enhance the depth of analysis, data triangulation was conducted by the author through interviews and documented observations. The findings from the analysis of interview confirmations and document observations are summarized in the next section.

Analysis of the Effectiveness of Belief System Implementation

Based on the findings presented in Table 6, it is evident that the average values for the three variables surpass 3.41, indicating a generally positive perception among respondents regarding the effectiveness of the belief system within the organization. Among the variables, "Cascading Vision and Mission" received the highest mean score of 4.53, signifying that respondents believe the process of cascading the vision and mission is effectively implemented. On the other hand, the variable "role modeling from leaders or tone at the top" obtained the lowest mean score of 3.50, suggesting that respondents feel there is room for improvement in terms of leadership's demonstration

of examples and setting a strong tone from the top. In summary, the confirmation interviews yielded the following key findings:

1. *The belief system at Institution X has been formalized, communicated, and integrated into the strategy of the institution with the assistance of a balanced scorecard.*

   Kaplan (2001) emphasizes that translating mission, vision, and value statements into strategic plans requires a thorough analysis of internal and external conditions. Institution X has been utilizing the balanced scorecard since 2008 as a means to convert high-level strategic plans into comprehensive, measurable, and cohesive plans that encompass various levels, including UKE1, UKE2, UKE3, and individual levels. This cascading approach facilitates resource allocation and clarifies roles and responsibilities (Interviewee 6, Echelon III, May 15, 2023). The efforts undertaken by Institution X reflect their commitment to aligning the belief system with other control elements. As noted by Simons (1995), a formal belief system, though broad and general, needs to be translated into specific and focused activities. Translating the belief system requires support from other dimensions such as the boundary system, diagnostic control, and interactive control. The cascading aspect of the belief system has received positive ratings from Budget PICs, as evident from their high scores. Moreover, Echelon III from the Bureau of Finance also appreciates the cascading process, stating that the MVV statements have been effectively implemented using the top-down approach technique in the BSC system (Interviewee 2, Echelon III, May 3, 2023).

2. *The Influence of External Factors on the Belief System at Institution X and its Internalization Process*

   The belief system at Institution X is not immune to the influence of external factors, which in turn affects the process of internalization. A thorough examination of strategic plan documents reveals a recurring trend of frequent changes in the belief system. Since its establishment, Institution X has modified its vision and mission statements at least five times, primarily in response to shifts in policy directions, internal strategic plans, and government agendas. Such strategic adjustments through belief system modifications are commonly employed by management to facilitate organizational adaptation to new strategic initiatives (Simons, 1994).

Echelon III from the Planning Bureau, in their interviews, shed further light on the impact of external factors on the belief system. It is evident that leaders appointed by the President bring diverse backgrounds and interests to the institution (Interviewee 6, May 15, 2023). The appointment mechanism at Institution X involves the participation of the President and the DPR, implying that the new leadership is likely to align its policies and strategies with the prevailing government views and political agendas. Consequently, external factors indirectly influence the formation of the belief system within the institution.

Furthermore, external factors can directly shape Institution X's belief system through changes in its legal framework, thereby necessitating adjustments in its strategic direction. The 2020-2024 Strategic Plan explicitly acknowledges that modifications to the vision statement, mission, goals, and values are responses to changes in the legal landscape. However, despite the positive perceptions of budget managers regarding the internalization of the belief system, confirmation interviews reveal contrasting findings.

Echelon III from the Planning Bureau, in particular, highlights the challenges arising from transitional mechanisms, which hinder the smooth internalization of the vision, mission, and values (Interviewee 4, May 5, 2023). These observations are further supported by Institution X's strategy audit report (conducted at the end of 2022), which identifies deficiencies in socialization and communication channels for effectively conveying the MVV statements. The frequent changes in the belief system have inevitably contributed to these challenges.

3. *Room for Improvement: Strengthening Tone at the Top and Internalization during the Transition Period*

The findings from the questionnaire reveal that the implementation of tone at the top received relatively lower scores compared to other elements. However, budget managers generally perceive it as effective. Subsequent confirmation interviews with Institution X's officials shed light on this matter. The presence of tone at the top is evident in the leadership of the institution, as reflected in the guidance provided through interactive forums such as performance review meetings (RTK) and the strategic forum (Forstra). Nonetheless, improvements are needed, particularly in terms of applying personal values and fostering commitment. According to the

officials from Institution X, while commitment to budget control and target achievement is considered satisfactory, there are areas that require attention, specifically in ethics and discipline (Interviewee 6, Echelon III Planning Bureau, May 15, 2023). This observation aligns with reports of alleged ethical violations among the institution's officials.

The application of tone at the top is influenced by the diverse backgrounds of Institution X's officials. As an anti-corruption institution, Institution X encompasses not only official employees but also hired public servants (PNYD) and individuals from various agencies. The five commissioners themselves come from different backgrounds, resulting in distinct organizational cultures associated with each official. This diversity may contribute to the suboptimal implementation of tone at the top (Interviewee 6, Echelon III, Planning Bureau, May 15, 2023). The absence of an effective tone at the top can undermine the internalization of the belief system among Institution X's officials, thereby posing a threat to maintaining the organization's core values and the organizational culture. Addressing the gaps in applying personal values and fostering commitment, particularly in ethics and discipline, is crucial. Additionally, attention should be given to the diverse backgrounds of top management and the associated organizational cultures to promote a more effective implementation of tone at the top. Such improvements are vital to reinforce the belief system's influence, maintain positive work values, and uphold the institute's culture.

Analysis of the Effectiveness of Boundary System Implementation

1. *The basic value element of Institution X's belief system is specifically translated into a code of ethics and code of conduct, accompanied by stringent layers of supervision.*

   In accordance with the Jakarta Principle for Anti-Corruption Agencies (ACA), Institution X, as an anti-corruption agency, must adhere to the highest ethical standards and demonstrate a strong commitment to compliance. To fulfill this requirement, Institution X has established a comprehensive Code of Ethics and Code of Conduct, outlined in a series of Board Regulations (PERDEWAS). These regulations cover essential aspects such as the guidelines for the Code of Ethics and Code of Conduct, the enforcement mechanisms, and the procedures for addressing violations.

One notable feature is the multi-layered supervision of the basic values, code of ethics, and code of conduct. Media coverage often highlights the enforcement of the code of ethics in daily tasks, prohibiting special benefits at meetings such as lavish meals or personal transportation arrangements. Additionally, Institution X has implemented a single salary regulation, restricting employees from receiving honorariums or additional income from external sources. This enhanced internal supervision, as emphasized by Mochtar (2021), serves as compensation to maintain independence and uphold the institute's public image.

Through the author's observations, it is evident that the enforcement of the boundary system at Institution X is stricter compared to other ministries and institutions. This is reflected in the existence of two supervisory layers, namely the Inspectorate and the Supervisory Board. An Echelon III Planner, who previously served in the Inspectorate, affirms the value added by the Supervisory Board in reinforcing basic values and ethical enforcement (Interviewee 4, May 5, 2023). In comparison to other anti-corruption agencies in the Asia-Pacific region, Institution X's supervisory system stands out for its rigorous design. A comparison of supervision among various institutions is presented in Table 8. If we look at ACA in another country, in Singapore, the Prime Minister and Internal Audit play a role in the supervision system. On the other side, in Hong Kong, the Chief Executive and Audit Director are responsible for oversight. Meanwhile, compared to Indonesia, the supervision system involves multiple entities, including the Parliament, President, Inspectorate, and Supervisory Board.

2. *The strategic planning system at Institution X is regulated through the Performance Preparation Mechanism using the balanced scorecard.*

The process of strategic planning at Institution X is governed by institutional regulations on performance accountability systems. Institution X adheres to government regulations and policies that provide a legal framework for the preparation of strategic plans. Since 2008, Institution X has implemented the Balanced Scorecard framework to integrate performance strategy and risk management, requiring adjustments to government provisions. The key elements outlined in the strategic plan of Institution X are as follows: (1) Policy Direction, which formalizes the strategic direction set by the leadership annually, considering

internal and external factors; (2) Strategy Snapshot, which aligns Institution X's vision and mission and translates them into strategic goals based on the principles and values of the institution; and (3) Strategy Map, which illustrates the cause-and-effect relationship between drivers and results. These elements define the strategic boundaries and performance focus of Institution X.

The performance accountability mechanism at Institution X comprises planning, interim monitoring and evaluation, and annual evaluation. Planning involves translating the strategic plan, preparing policy directions, and drafting performance agreements. Interim monitoring and evaluation involve implementing quarterly reviews at the institution level. The annual evaluation includes the preparation of the Performance Accountability Report (LAK). To facilitate the implementation of the boundary system, Institution X utilizes monitoring systems such as the Institute's internal system, KRISNA, and e-Monev. These systems serve as diagnostic control tools that enable managers to monitor performance targets. While there is room for improvement, the performance accountability mechanism has fostered a performance culture within the institution, according to confirmation from the Planning Bureau (Interviewees 4 and 5, May 5, 2023). Additionally, another interviewee from the Planning Bureau (Interviewee 6, May 15, 2023) stated that this performance culture is well-established, promoting planning, reporting, and peer and superior reviews within the institution.

3. *Business Process Development at Institution X has integrated risk management; however, risks in budget planning, including the impact of dysfunctional behavior, have not been identified.*

To mitigate potential strategic risks, Institution X has established a risk management mechanism. The responsibility for risk management lies with the Planning Bureau rather than a dedicated risk management unit. The entire risk management process is governed by the Risk Management Guidelines (PMR) issued by the Planning Bureau. Institution X follows the ISO 31000 framework as a reference for risk management. The integration of risk management with strategic planning is evident in the identification of risks during the risk identification process. Risks are identified for each strategic objective and the corresponding business processes.

Confirmation from the Echelon III from Planning Bureau, who oversees performance management with risk management, indicates that the risk management guidelines have only recently been improved (Interviewee 6, May 15, 2023). This aligns with the questionnaire results, which show that risk management and monitoring received the lowest scores in the boundary system assessment, despite being perceived as effective. Interviewee 3 acknowledged that risk identification and monitoring have been conducted for business processes, but risks related to budget planning have not been identified (Interviewee 3, May 4, 2023).

Moreover, the interviewee confirmed that certain risk events, such as misrepresentation leading to Inspectorate and BPK findings, contract failures, blocked budgets, and year-end accumulations of realizations, have begun to receive attention from structural staff. However, there is no specific monitoring of the mitigation steps required. Similarly, the Intermediate Financial Specialist, who also serves as the Risk Management PIC, corroborated these findings. The absence of a dedicated risk management unit, including one addressing risks in budget planning, is attributed to this issue. Other ministries, such as the Ministry of Finance, already have internal compliance units that monitor such matters (Interviewee 1, May 3, 2023). The author reached out to the Planning Bureau to discuss the interviews with Interviewees 1 and 3. The Echelon III officials confirmed that the Planning Bureau team is indeed concerned about this matter (Interviewee 6, May 15, 2023). One of the improvements made includes the addition of new risk categories, such as financial risk, corruption risk, and information technology risk. This encourages work units to incorporate these risks in the risk identification process (Interviewee 6, May 15, 2023).

4. *There is inconsistency between budget performance measurement and institutional performance due to dualism in frameworks, resulting in unclear strategic boundaries.*
Institution X utilizes dual frameworks in the preparation of strategic planning, which leads to inconsistencies. For performance architecture, the Balanced Scorecard (BSC) framework is used, including the preparation of individual performance contracts, while the Institute's internal system is used for performance preparation. However, when it comes to budget planning, Institution X follows statutory provisions and employs logic model framework analysis (LFA) with the assistance of external application systems such as KRISNA and SAKTI. KRISNA has been adopted since

2018, followed by the implementation of the SAKTI system in 2019, with Institution X being selected as a pilot project for K/L.

This dualism often creates planning issues, including misalignment in the timing of performance planning and budgeting, resulting in suboptimal planning in work units (Interviewee 3, Budget PIC, May 4, 2023). Confirmation from the structures in the Planning Bureau (Interviewee 4 and Interviewee 6) supports this observation. Evaluation of the strategic plan conducted by the Planning Bureau and the Bureau of Finance revealed that inconsistencies in the development of the performance architecture led to inefficiencies in the planning, budgeting, and activity implementation processes. It also poses risks to the consistency between the Institutional Strategic Plan (Renstra-Renja) and the Budget Activity Plan (RKA) of Institution X.

Furthermore, the budget PIC in the work unit, who is directly involved in the planning process for both performance and budgeting, stated that budget planning often precedes the completion of performance planning. As a result, the RKA does not accurately reflect the actual planning, leading to frequent budget revisions (Interviewee 3, May 4, 2023). The evaluation of Institution X's strategic plan also revealed inconsistencies between the strategic objectives, program objectives, and indicators included in the strategic plan, strategy map, and Renja. The lack of technical guidelines for planning, budgeting, and reporting contributes to the asynchronization between performance planning and budgeting (Interviewee 1, May 3, 2023). Echelon III Planning (Interviewee 4, May 5, 2023) and Interviewee 6 (May 15, 2023) reiterated the same concerns. Consequently, activity implementation and budget realization often deviate from the plan due to the absence of clear strategic boundaries.

Analysis of the Relationship of Dysfunctional Behavior with Boundary and Belief System

Through document analysis, the author observed a buildup of expenditure realization in TW III and TW IV until 2021, as depicted in Table 8. The data from the past five years indicates the persistence of the YESS phenomenon at Institution X, particularly concerning capital expenditure. This reveals a discrepancy between the

perceived effectiveness of the MCS by budget managers and the actual expenditure realization data of Institution X.

However, upon further analysis, the processed data does demonstrate an increase in expenditure realization. This finding aligns with the research conducted by Nugroho & Hartanti (2019), which concluded that strengthening MCS had a positive impact on increasing realization within the study's scope. However, the analysis of the processed expenditure realization data supports the managerial perspective that the current management control system falls short in meeting management needs and effectively mitigating dysfunctional behaviors at Institution X, particularly myopia behavior and the accumulation of year-end realizations. To delve into a deeper analysis, the author employs network analysis to examine the underlying causes of the YESS phenomenon and myopia behavior. The relationship between various concepts is explored, as presented in Figure 1. The analysis yields the following results regarding the causes of the YESS phenomenon and myopia behavior:

a. *There is a relationship between the occurrence of the YESS phenomenon and myopia behavior.*

Myopia behavior, which involves neglecting the organization's strategic plans (Sliwka, 2002), has been found to contribute to the occurrence of the YESS phenomenon. Confirmation from interviews further supports this, as it reveals that planners' myopic behavior leads to immature planning (Interviewee 2, May 4, 2023). Inadequate planning is a key factor behind the accumulation of year-end realizations (Interviewee 1, May 3, 2023; Interviewee 2, May 3, 2023; Interviewee 3, May 4, 2023). Insufficient attention to planning hampers the clear translation of strategic plans into budget work plans, including activity implementation, fund availability, and fund withdrawal planning. This results in delays in budget document preparation, budget blocks, contract realization delays, and ultimately, the accumulation of realizations at the end of the year.

b. *Factors causing dysfunction behavior: myopic and the YESS phenomenon.*

Based on observations and confirmation interviews, dysfunctional behaviors can be attributed to various factors. The author summarizes these causes into three categories, as explained by Interviewee 6 (May 15, 2023): (1) People, (2) Process, and (3) Infrastructure/Technology The causes are elaborated below: (Table 4)

After analyzing the potential causes of dysfunctional behavior, the author proceeded to identify the sources of these causes based on the dimensions of boundary and belief systems. The identified sources are as follows: (Table 5)

The observations above show that in the implementation of beliefs and boundary systems, there are still weaknesses that create gaps for dysfunctional behavior.

The presence of commitment and tone at the top is crucial for establishing a strong belief system within an organization (Hermawan et al., 2021). When there is a lack of commitment and tone at the top, the internalization of mission, vision, and values (MVV) becomes weak. Without strong leadership and a clear sense of purpose, individuals may prioritize their own interests over organizational goals, leading to dysfunctional behavior (Simons, 1995). In the context of budget planning, the absence of performance commitment from top management is particularly critical. The belief system plays a role in budget planning by influencing how leaders internalize and communicate core values to their subordinates, including translating these values into practical guidance for planning activities (Hermawan et al., 2021). The involvement of middle managers (Echelon II and Echelon III) is also important in strengthening the belief system through active participation in the budget planning process. As mentioned by an interviewee from the Bureau of Finance, there should be a sense of ownership and commitment within the organizational structure towards budget and performance planning (Interviewee 2, May 3, 2023). This observation reflects the fact that many ministries and institutions still delegate planning responsibilities to subordinates, potentially leading to suboptimal translation of high-level plans into operational planning and ultimately contributing to myopic behavior and the accumulation of realizations at the end of the year.

In addition to the belief system, the absence of clear planning-budgeting guidelines contributes to blurred strategic boundaries, resulting in organizational ambiguity (Gomez-Conde et al., 2022). Without the formal controls provided by planning-budgeting guidelines, confusion arises during budget planning, hindering decision-making processes and creating uncertainty among employees regarding organizational goals and priorities. The existence of dual frameworks for performance and budget planning further exacerbates the misalignment between the two processes, leading to internal conflicts and misallocation of resources. The Budget PIC confirmed that

conflicts arise due to differences in timelines, with budget planning starting before policy direction is finalized (Interviewee 3, May 4, 2023). This misalignment leads to the allocation of resources to non-prioritized activities. The lack of strategic boundaries results in myopic and immature budget work plans, requiring frequent revisions during budget execution. The Ministry of Finance considers excessive revisions an indication of inadequate planning, budgeting, and program development within ministries and institutions. Excessive revisions can also impede budget realization, contribute to contract failures due to extended revision timelines, and lead to budget blocking (Interviewee 3, May 4, 2023).

CONCLUSIONS

The effectiveness of Institution X's management control system in terms of the belief and boundary system dimensions is assessed from two perspectives: budget managers' perceptions and managerial perceptions. According to budget managers, Institution X's Strategic Performance Management (SPM) is considered effective in both dimensions. However, managerial perceptions indicate that the SPM is not sufficiently effective in mitigating dysfunctional behavior at Institution X. This is supported by evidence of the continued presence of the YESS phenomenon and myopic behavior, which can be attributed to inadequate top-level leadership commitment and structural commitment in implementing the belief system, as well as unclear strategic boundaries resulting from inconsistencies in the budget planning framework and the absence of planning-budgeting guidelines.

To address the weaknesses in the belief system, it is important to enhance top management's commitment through change management initiatives, socialization efforts, and facilitated group discussions (FGDs). Additionally, Institution X should develop integrated budgeting and performance planning guidelines to address inconsistencies in the boundary system. It is important to note that this study has limitations as it focuses solely on evaluating the effectiveness of the belief and boundary systems. For future research, it is recommended to examine the effectiveness of all dimensions to obtain a more comprehensive understanding of the management control system.

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TABLE AND FIGURES

Table 1 Likert scale of questionnaire scoring

Scale	Description	Value
STS	Strongly Disagree	1
TS	Disagree	2
R	Undecided	3
S	Agree	4
SS	Strongly Agree	5

Source: Nugroho & Hartanti (2019)

Table 2 Recapitulation of Belief System and Boundary System Coverage

Dimensions of *Levers of Control*	Elements/Artifacts found	Document Study Analysis
Belief System	Vision and mission statements, organizational credo or values, statement of purpose	*The belief system* is reflected in the vision, mission and values statements The belief system is reflected in the vision, mission, and values statements, the organizational credo or values statement, and the statement of purpose. The belief system is reflected in the vision, mission, and values statements, the organizational credo or values, and the statement of purpose of the organization. The vision and mission have been formulated in accordance with the mandate of the law carried out by the institution. The statement of purpose for the establishment of the institute has been defined in the law and included in the strategic plan document, along with the establishment of targets to be achieved. The vision, mission, and values of the organization are communicated via the internal portal and the strategic plan document.
Boundary System	Code of Ethics, Strategic Planning Document, Strategy Map and Roadmap, Business Process Document, Risk Management Guidelines and *Risk Register*, Initiative Management Policy	*The boundary system is reflected in the existence of formal rules through code of conduct guidelines, strategic planning documents, and business process documents. In identifying risks in business processes, the institution has risk management guidelines along with risk registers. The management of strategic maps, business process documents, and risk management is managed in the institution's internal system. In addition, there is an initiative management policy for the management of priority projects that will be carried out by the institution.* However, there are no rules governing financial management at the institution.

Table 3 Reliability Test Results Table

Cronbach's Alpha	N of Items
0.915	27

Table 4

Category of Causes	Cause Description
People	1. There is a planning competency *gap* in structural and Budget PICs (Interviewee 6, May 15, 2023). 2. Budget PICs, Performance PICs, and Procurement PICs are *ad hoc* and work in *silos* (Interviewee 1, May 3, 2023). 3. The work unit does not yet have a special unit for planning and budgeting governance (Interviewee 3, May 4, 2023). 4. Commitment and *tone at the top* from *top* and *middle management* in terms of budget planning control are not optimal (Interviewee 1, May 3, 2023; Interviewee 6, May 15, 2023). 5. Coordination between *top management* and the Budget PICs has not gone well (Interviewee 3; May 4, 2023).
Process	1. Inconsistencies in performance and budget planning processes (Interviewee 1, May 3, 2023; Interviewee 4, May 5, 2023; Interviewee 6, May 15, 2023). 2. No planning-budgeting guidelines (Interviewee 1, May 3, 2023; Interviewee 6, May 15, 2023). 3. The risk management and monitoring process has not been carried out thoroughly, especially for the budget planning process (Interviewee 1, May 3, 2023; Interviewee 3, May 4, 2023).
Technology	1. There is no integrated system of overall monitoring mechanisms of budget planning-implementation-reporting conducted periodically by superiors (Interviewee 1; May 3, 2023). 2. The features of the current system are not yet able to analyze up to the activity stage and create *insights* for *top management to* make decisions (Interviewee 1, May 3, 2023; Interviewee 6, May 15, 2023).

Table 5

Dimensions	Cause Description
Belief System	Commitment and *tone at the top* are not yet optimal.
Boundary System	Inconsistencies in performance and budget planning processes and a lack of planning and budgeting guidelines The risk management and monitoring process has not been carried out thoroughly, especially for the budget planning process.

Table 7 Asia-Pacific Anti-Corruption Agency Supervision System

Country	Supervision System
Indonesia	Parliament, President, Inspectorate and Supervisory Board
Myanmar	President and Parliament
Malaysia	SCC and CC
Singapore	Prime Minister, Internal audit
Hong Kong	Chief Executive, Audit Director

Source: Munawaroh, 2021

Table 8 of Budget Realization per Expenditure per Quarter 2017-2021

| Tahun Anggaran	TW I			TW II			TW III			TW IV			Total %Realisasi
	Pegawai	Barang	Modal	Pegawai	Barang	Modal	Pegawai	Barang	Modal	Pegawai	Barang	Modal	
2017	17,84%	8,78%	0,60%	24,64%	17,83%	29,58%	25,97%	19,24%	10,21%	30,14%	37,29%	50,02%	92,67%
2018	24,58%	10,67%	1,61%	23,07%	16,07%	3,24%	27,14%	21,26%	45,47%	24,90%	39,83%	42,96%	95,19%
2019	26,98%	8,49%	4,27%	26,89%	18,52%	16,65%	26,30%	25,40%	13,53%	19,63%	38,35%	60,11%	96,83%
2020	26,16%	8,21%	3,47%	25,90%	13,83%	2,67%	22,58%	20,07%	11,39%	25,05%	43,78%	65,27%	94,87%
2021	26,95%	11,47%	0,05%	28,12%	16,80%	8,86%	23,72%	19,42%	10,49%	19,19%	44,78%	72,67%	95,76%
Rata-rata	24,50%	9,52%	2,00%	25,72%	16,61%	12,20%	25,14%	21,08%	18,22%	23,78%	40,81%	58,21%	95,06%
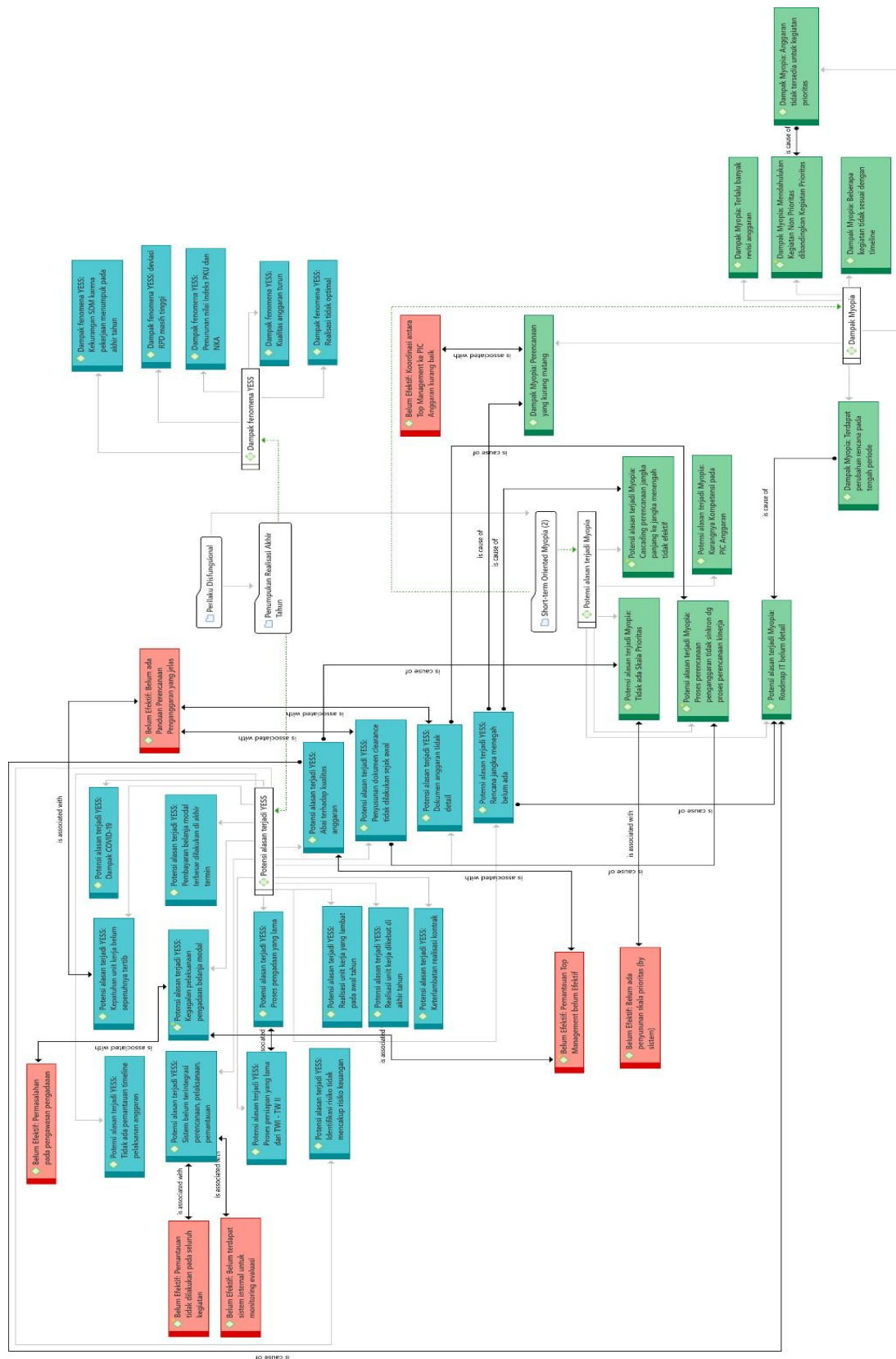
Figure 1 Network Analysis of Dysfunctional Behavior with Management Control System