

SWOT Analysis in Performance Accountability of the Yogyakarta City Human Resources Development and Personnel Agency

Mahadiansar Mahadiansar

^{1,2,3,4,5}Universitas Maritim Raja Ali Haji. Indonesia

Corespodence: mahadiansar@gmail.com¹

Received: November 11, 2024 | Revised: December 24, 2024 | Accepted: December 30, 2024

<https://doi.org/10.31629/jgbr.v1i1.7353>

ABSTRACT

The increasing demand for effective governance in public sector institutions necessitates high standards of performance accountability. In this context, the Human Resources Development and Personnel Agency (BKPSDM) of Yogyakarta City plays a crucial role in ensuring the effectiveness and efficiency of civil service management. This study was initiated to examine the performance accountability of BKPSDM Yogyakarta City through a SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis, aiming to provide strategic insights for enhancing institutional performance. The primary objective of this research is to identify internal and external factors influencing the performance accountability of the agency and to formulate strategic recommendations based on these findings. The study employed a qualitative-descriptive approach, using documentation methods and SWOT analysis techniques to evaluate the agency's internal capabilities and external environment. Data were sourced from the agency's 2024 Government Agency Performance Accountability Report (LAKIP), complemented by policy documents and strategic plans. The findings highlight several strengths, including structured performance planning and consistent implementation of human resource development programs. However, weaknesses were identified, such as suboptimal coordination across units and limited innovation in service delivery. Externally, the agency has opportunities stemming from regulatory support and digital transformation trends, but also faces threats such as budgetary constraints and rapidly changing policy demands. In conclusion, the SWOT analysis provides a comprehensive understanding of the agency's performance accountability landscape. The results can guide strategic decision-making and the formulation of performance improvement initiatives, contributing to the agency's long-term effectiveness and public service quality.

Keyword: SWOT, Performance, Human Resources

INTRODUCTION

Performance accountability has become a key element in public sector governance, particularly in developing countries (Saliterer & Korac, 2013; Spatola, 2024). The imperative to improve institutional performance is increasingly anchored in frameworks that promote transparency, efficiency, and results based management. In Indonesia, the regulation on the Government Agency Performance Accountability System (SAKIP) formalizes the need for performance reports, such as the Laporan Akuntabilitas

Kinerja Instansi Pemerintah (LAKIP). This structure aims to reinforce the integrity and responsiveness of local governments.

The Human Resources Development and Personnel Agency of Yogyakarta City (BKPSDM Kota Yogyakarta) operates within this regulatory context. As outlined in its 2024 performance report, the agency plays a critical role in advancing bureaucratic reform and strengthening the quality of civil servants through strategic personnel planning and competence development. In accordance with the Regional Development Plan (RPD) 2023–2026, the agency is tasked with achieving good governance and clean government, with measurable targets such as the ASN Quality Index and bureaucratic reform indicators (BKPSDM, 2024).

Despite favorable scores such as a 112.24% achievement in the ASN Quality Index and 92.25% in bureaucratic reform assessments the performance environment remains complex. The interplay of strengths, weaknesses, opportunities, and threats (SWOT) in public sector institutions is pivotal to understanding how performance can be sustained and improved. A SWOT analysis offers a structured framework for assessing internal and external factors that affect organizational effectiveness (Sigalas, 2015). Several recent studies have emphasized the importance of SWOT analysis in public sector strategic planning. internal strengths such as leadership commitment and staff competence are often offset by weaknesses such as limited digital capabilities. Meanwhile, external opportunities such as regulatory reform can be counterbalanced by threats including fiscal constraints and political instability (Christodoulou & Cullinane, 2019; Puyt et al., 2023).

The relevance of such an analysis to BKPSDM Yogyakarta is especially urgent given the strategic issues it faces, including competency gaps among civil servants, the uneven implementation of digital personnel services, and limitations in organizational agility. These concerns are compounded by administrative transitions and evolving public expectations. A critical dimension of performance accountability lies in how agencies adapt to these internal and external dynamics (Hong et al., 2024; Morgan et al., 2022). adaptive capacity reflected in the ability to reform structures, procedures, and human resources is a distinguishing feature of high-performing public organizations. Therefore, understanding the dynamic configuration of SWOT factors is essential for policy makers and organizational leaders in local government (Coman & Ronen, 2009; Gurel, 2017).

Previous research has also highlighted the role of strategic alignment and leadership in enhancing accountability mechanisms, Agency goals and government priorities significantly influences performance outcomes (Artz et al., 2012; Eldridge & Palmer, 2009). In the context of BKPSDM Yogyakarta, such alignment is evident in its integration with city-wide reform targets and financial efficiency goals, which are critical for ensuring sustainability. Moreover, the use of performance-based budgeting and digital monitoring tools has emerged as a key enabler for performance accountability. Organizations using real-time data dashboards and electronic service systems demonstrate higher levels of responsiveness and public trust (Alarcon & Jessup, 2023; Huang et al., 2020). The LAKIP 2024 report of BKPSDM indicates similar progress through the adoption of systems like SIMPEG and E-Kinerja.

Despite these advances, challenges persist. Factors such as staff turnover, outdated procedures, and resistance to innovation can weaken internal coherence and slow reform momentum, challenges must be addressed through continuous improvement processes and stakeholder engagement (Ashok et al., 2021; Stål, 2015). In

this sense, BKPSDM's SWOT profile becomes both a diagnostic and prescriptive tool for reform. This article contributes by applying SWOT analysis not merely as a static tool, but as part of a dynamic performance evaluation cycle. By triangulating performance indicators from the LAKIP 2024 with qualitative assessments of internal operations and external policy environments, this study builds on frameworks proposed which emphasize the importance of contextualized, agency-specific performance evaluations (Brignall & Modell, 2000; Downe et al., 2010).

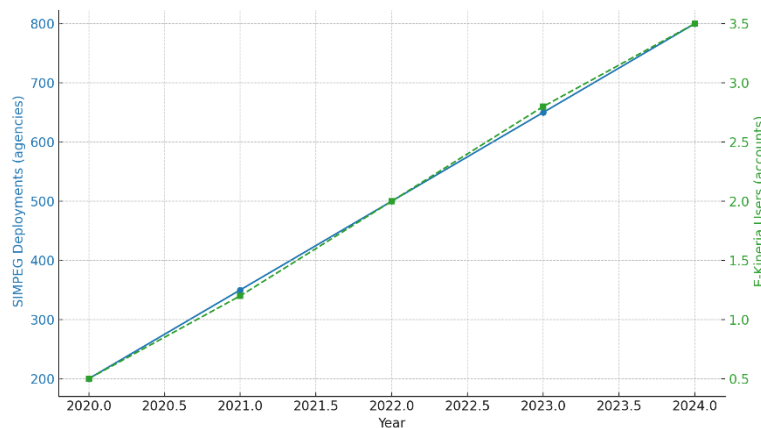


Figure 1. SIMPEG And E-Kinerja Usage Trends (2020–2024)
Source: Author, 2024

Over the past five years, SIMPEG has seen steady adoption across government agencies. From approximately 200 agencies in 2020, deployments rose to about 800 by the end of 2024. This growth reflects strategic plans like the (Ex. Pekanbaru 2023–2026) Renstra to integrate SIMPEG into broader e Government systems. As SIMPEG Online capabilities expanded during this period, institutions increasingly relied on it for personnel data management, accelerating digital transformation. Meanwhile, E-Kinerja usage among ASN users also surged from 500,000 users in 2020 to around 3.5 million in 2024. This expansion aligns with national directives, such as the 2023 BKN circular mandating annual performance reporting via E-Kinerja. However, data integration specifically the lack of direct linkage between SIMPEG and E-Kinerja remains a concern, potentially causing duplicate entries and inconsistencies.

The urgency of this analysis lies not only in improving service delivery but also in reinforcing democratic accountability. As public agencies face increasing scrutiny from citizens, audit institutions, and central regulators, understanding the strategic landscape through SWOT analysis can enhance legitimacy and trust. This aligns with the perspective of who stress that strategic management in the public sector must incorporate both governance values and operational metrics (Longsheng et al., 2022; Zhang et al., 2024). This paper is structured to first present a comprehensive review of BKPSDM's internal and external environment, followed by a detailed SWOT matrix, and finally, strategic recommendations grounded in performance management theory and empirical data.

METHODOLOGY

This research employed a qualitative descriptive approach to analyze the performance accountability of the Human Resources Development and Personnel Agency

(BKPSDM) of Yogyakarta City. The study was structured around a SWOT analysis framework to identify and evaluate the agency's internal strengths and weaknesses, as well as external opportunities and threats (Leigh, 2010). Data collection was conducted through document analysis (Coast & Jackson, 2017), with primary sources comprising the 2024 Government Agency Performance Accountability Report (LAKIP), strategic planning documents (Renstra 2023–2026), and relevant policy frameworks established by the Yogyakarta City Government. The use of secondary data from academic journals, regulatory publications, and digital government tools (Johnston, 2014) such as SIMPEG and E-Kinerja further enriched the analysis. This methodological design allowed for a comprehensive assessment of how internal organizational capacities and external policy environments interact to influence performance outcomes.

The qualitative design facilitated a detailed exploration of strategic challenges and opportunities that BKPSDM faces in implementing public service reforms. The SWOT framework was used not only diagnostically but also as a prescriptive tool to formulate strategic recommendations. Analysis was conducted through triangulation between performance indicators, operational documents, and contextual factors influencing public administration in the region. Each SWOT element was mapped against the institutional goals stated in the Regional Development Plan (RPD) and assessed for alignment with national reform agendas. The findings were interpreted using a governance and public accountability lens, ensuring that strategic recommendations were grounded in both theoretical frameworks and empirical performance data. By focusing on contextual nuances, this study aimed to enhance understanding of performance accountability dynamics in local Indonesian government institutions.

RESULTS AND DISCUSSION

1. Strong Performance in Civil Service Quality and Bureaucratic Reform

The performance of the Yogyakarta City Human Resources Development and Personnel Agency (BKPSDM) in 2024 demonstrates a notable achievement in civil service quality and bureaucratic reform. This is evident from the agency's attainment of a 112.24% score in the ASN Quality Index, significantly exceeding the targeted benchmark of 92.27% as stated in the agency's Strategic Plan (Renstra) 2023–2026. Additionally, BKPSDM earned a prestigious "AA" (Excellent) rating in the Self-Assessment of Bureaucratic Reform conducted by the city's Inspectorate, reaching a final score of 92.25. These achievements place the agency in the highest performance category as defined by Indonesia's Ministry of Home Affairs regulations. The success illustrates the agency's commitment to implementing key elements of good governance, including transparency, accountability, and efficiency in managing civil service affairs (Labolo & Indrayani, 2017; Riwukore et al., 2022).

Several factors contributed to these outstanding results. Foremost among them is the agency's consistent emphasis on structured and measurable human resource planning. BKPSDM has effectively translated its strategic objectives into actionable programs, including the implementation of employee competency assessments, the refinement of recruitment and promotion systems, and the provision of targeted training initiatives. For instance, the agency achieved a 100% realization rate for key performance indicators related to personnel services, such as administrative accuracy, timeliness, and employee welfare. These results are further bolstered by the agency's systematic

approach to monitoring and evaluation, which uses performance indicators not just for compliance, but also for internal improvement and learning.

Table 1. Analysis of BKPSDM's Strengths in Civil Service Quality and Bureaucratic

Aspect	Description
Performance Achievement	BKPSDM achieved a 112.24% score on the ASN Quality Index and a 92.25 ("AA" rating) in the Self-Assessment of Bureaucratic Reform in 2024, exceeding the Renstra target of 92.27%. This indicates exceptional institutional effectiveness.
Human Resource Management Practices	Success is attributed to structured HR planning, consistent implementation of training programs, competency assessments, and accurate personnel services. These are aligned with the agency's strategic objectives under the RPD 2023–2026.
Utilization of Digital Tools	Digital platforms such as SIMPEG and E-Kinerja have enhanced data accuracy and real-time monitoring of civil servants' performance. These systems facilitate decision-making and reduce bureaucratic inefficiencies, although integration is lacking.
Strategic Governance Impact	These achievements contribute to public trust and institutional legitimacy. BKPSDM's performance supports the city's broader goals of good and clean governance, serving as a model for other regional institutions and reinforcing democratic values.

Source: Author, 2024

The role of digital tools has also been critical in achieving this level of performance. BKPSDM's adoption and utilization of systems such as SIMPEG (Sistem Informasi Manajemen Kepegawaian) and E-Kinerja (Electronic Performance Appraisal) have enhanced data accuracy, reporting efficiency, and the ability to monitor employee performance in real-time. The number of E-Kinerja users has grown significantly across local government agencies, and BKPSDM has been at the forefront of this transformation. These platforms facilitate better decision-making, reduce administrative burdens, and align employee outputs with organizational goals. However, it is important to note that full integration between these systems remains a challenge and is discussed in subsequent sections as part of the agency's internal weaknesses.

Finally, the strong performance in civil service quality and bureaucratic reform has had a broader impact on institutional legitimacy and public trust. By surpassing national targets, BKPSDM sets a model for other regional agencies aiming to reform personnel management. The agency's achievements are also aligned with Yogyakarta City's broader mission to implement clean and accountable governance. These outcomes not only reinforce internal management systems but also support external expectations for efficient public service delivery. As a result, BKPSDM's performance contributes meaningfully to the realization of strategic development goals and strengthens the foundations of democratic governance at the local level.

2. Internal Weaknesses in Coordination and Innovation

Despite the agency's high overall performance, several internal weaknesses persist within BKPSDM Kota Yogyakarta that may hinder the sustainability of its achievements. One of the most prominent challenges is the issue of cross-unit coordination. Although the agency has clear organizational structures and established performance targets, the coordination between different divisions and sub-units remains suboptimal. This often

results in fragmented implementation of programs and inconsistent communication across departments. In particular, the integration of planning, evaluation, and execution phases is not always synchronized, which can lead to inefficiencies, overlapping duties, and delays in service delivery (Nofianti & Suseno, 2014; Poniatowicz et al., 2020).

Another internal issue is the limited capacity for institutional innovation. While digital systems like SIMPEG and E-Kinerja have been introduced, the pace of innovation in service models and administrative practices is relatively slow. Many routines within the agency still rely on conventional bureaucratic procedures that are not fully adapted to the evolving needs of a digital government ecosystem. For example, although the performance appraisal process has been digitized, feedback loops and adaptive mechanisms for adjusting staff development strategies are not consistently applied. This reflects a deeper cultural issue where innovation is not yet embedded as a routine part of organizational behavior, limiting the agency's ability to respond flexibly to complex governance challenges.

The lack of integration between information systems also constitutes a key operational weakness. Currently, SIMPEG (used for personnel data management) and E-Kinerja (used for performance tracking) operate as two separate platforms, without a unified database or real-time synchronization. This situation often results in data inconsistencies, redundancies, and an increased administrative burden for staff who must enter similar data into multiple systems. These redundancies not only compromise efficiency but can also distort decision-making processes due to unreliable or mismatched data inputs. The fragmentation between these systems contradicts the core principles of e-government, which emphasize interoperability, user-centered design, and streamlined workflows.

Table 2. Strategy Matrix Addressing Weaknesses by Leveraging Strengths

Internal Weakness	Internal Strength to Leverage	Strategic Recommendation
Fragmented coordination among units	Structured performance planning and clearly defined targets (Renstra 2023–2026)	Develop integrated planning-evaluation dashboards to ensure cross-unit alignment and synchronized execution of programs based on shared targets and monitoring frameworks.
Slow innovation culture and bureaucratic rigidity	Consistent implementation of HR training and development programs	Introduce innovation-based capacity building (e.g., design thinking, agile governance) into training modules to stimulate creativity and institutional learning.
Lack of system integration (SIMPEG vs. E-Kinerja)	Broad adoption of SIMPEG and E-Kinerja systems	Initiate an IT integration project focused on interoperability between personnel and performance systems, supported by a dedicated task force within the agency.
Limited strategic digital skills among staff	Strong commitment to performance-based reform and digital governance	Design a structured digital talent development plan aligned with the agency's reform goals, including peer learning, mentorship, and partnerships with tech-oriented institutions.

Source: Author, 2024

Lastly, human resource capacity in the area of digital and strategic innovation remains uneven. Although BKPSDM benefits from a technically competent workforce, many employees still lack the specialized training needed to operate and optimize advanced digital tools. Professional development programs are available but are not always tailored to support innovation in policy analysis, data management, or cross-sectoral collaboration. This skills gap reduces the agency's ability to initiate and sustain meaningful reforms. Without intentional efforts to cultivate a culture of learning, experimentation, and cross-functional collaboration, BKPSDM may struggle to adapt to future governance demands, despite its current successes in performance accountability

3. Opportunities from Regulatory Support and Digital Transformation

BKPSDM Kota Yogyakarta currently operates in a policy climate that is highly conducive to bureaucratic reform and innovation. National-level frameworks, such as the Ministry of Administrative and Bureaucratic Reform (PAN-RB)'s guidelines and the State Civil Apparatus Commission (KASN)'s directives, provide strong institutional backing for local agencies to modernize their management practices. These regulations not only promote transparency and accountability but also emphasize performance-based governance as a national standard. BKPSDM's alignment with these frameworks enhances its credibility and opens up opportunities for resource mobilization, pilot projects, and technical assistance from higher levels of government. This regulatory ecosystem creates a momentum that the agency can harness to institutionalize reform more deeply (Botelho, 2021; Heumann, 2011).

A particularly promising opportunity lies in Indonesia's digital transformation agenda. The national government has strongly pushed for e-government development, especially through platforms such as SIMPEG (Sistem Informasi Manajemen Kepegawaian) and E-Kinerja (Electronic Performance Appraisal System). BKPSDM's early adoption and expansion of these tools position it advantageously to act as a model for other regional agencies. The digitization of personnel data, performance records, and administrative services has already contributed to more efficient workflows and enhanced monitoring capabilities. These systems are not only mandated but also funded and supported by national authorities, which reduces the institutional burden of digital adaptation. With continued investment, BKPSDM can further automate services, improve real-time data analysis, and elevate public sector professionalism.

Tabel 3. Analysis of External Threats

External Threat	Description	Implication for BKPSDM
Budgetary Constraints	BKPSDM is highly dependent on APBD (regional budget) allocations, which can fluctuate due to political or economic pressures. Budget realization in 2024 was 92.85%, with limited fiscal space for innovation or system expansion.	Limits the agency's ability to sustain reform programs or expand digital infrastructure without secure multi-year funding or special budget allocations.
Policy Volatility at National Level	Frequent changes in central government policy, including bureaucratic reform metrics and digitalization standards, may create uncertainty in implementation and evaluation frameworks.	Increases administrative burden to continuously adjust plans and performance indicators; may result in delays or misalignment with national strategies.

External Threat	Description	Implication for BKPSDM
Technological Disruption Pace	Rapid technological advancements in HR and governance systems outpace the agency's internal readiness and procurement capacity.	Poses a risk of system obsolescence or underutilization of new tools due to skill gaps or incompatibility with existing infrastructure.
Cybersecurity and Data Governance Risks	Increasing reliance on digital systems like SIMPEG and E-Kinerja raises the risk of data breaches, system downtime, and compliance issues related to data protection laws.	Requires significant investment in secure IT architecture, training, and governance protocols to mitigate potential threats and maintain public trust.

Source: Author, 2024

In addition, the synergy between BKPSDM's internal objectives and the broader goals set by the Regional Development Plan (RPD) 2023–2026 offers strategic alignment. The agency's focus on improving civil servant quality and implementing clean, accountable governance corresponds directly to the city's long-term vision. This congruence ensures that BKPSDM's programs receive policy continuity, institutional legitimacy, and budget prioritization in the annual planning cycle. Opportunities to participate in citywide digital governance programs, inter-agency innovation labs, or multi-stakeholder task forces further enable BKPSDM to mainstream its reform agenda beyond its organizational boundaries. The strong policy architecture surrounding regional performance accountability allows for an integrated approach to reform implementation.

Lastly, rising public expectations regarding transparency, efficiency, and responsiveness in civil service delivery create a social environment ripe for innovation. Citizens, especially in urban centers like Yogyakarta, are increasingly digital-savvy and demand faster, simpler, and more transparent government services. This shift in citizen behavior provides both pressure and opportunity for BKPSDM to lead in service modernization. By expanding its use of digital channels, open data platforms, and participatory mechanisms, the agency can not only meet but exceed public expectations. The intersection of regulatory support, technological infrastructure, and civic demand places BKPSDM in a strategic position to deepen its reform impact and reinforce public trust in government institutions.

4. Budget Constraints and Policy Volatility as External Threats

Despite the promising landscape of regulatory support and digital transformation, BKPSDM Kota Yogyakarta faces significant external threats that can undermine the sustainability of its performance improvements. One of the most pressing challenges is the limitation of financial resources. While the agency recorded a commendable budget realization rate of 92.85% in 2024, the available fiscal space remains narrow. This restricts BKPSDM's ability to invest in long-term innovation, upgrade digital infrastructure, or expand training and capacity-building initiatives. The agency's reliance on the regional budget (APBD) makes it highly vulnerable to political shifts, economic downturns, or competing sectoral priorities. Without secured and diversified funding sources,

initiatives that require continuity such as talent development programs or IT integration risk stagnation or premature termination.

Another external threat is the volatility of national policy, especially in the domain of bureaucratic reform and digital governance (Cordery et al., 2023; Dasgupta et al., 2019). Regulations from the Ministry of Administrative and Bureaucratic Reform (PAN-RB) and the National Civil Service Agency (BKN) often change rapidly to align with political directives or global trends in public management. These changes, while intended to improve standards, can create administrative burdens for local agencies like BKPSDM, which must frequently adjust their planning documents, evaluation frameworks, and performance indicators. The inconsistency in reform benchmarks not only adds complexity to compliance but may also lead to misalignment between long-term strategies and short-term mandates. This uncertainty can weaken strategic focus and demotivate personnel who face constantly shifting expectations.

In addition, the pace of technological advancement presents its own set of challenges. While digital transformation is a national priority, the speed at which new tools, platforms, and standards are developed often exceeds the agency's technical readiness and procurement processes. BKPSDM may find itself operating with outdated systems or unable to fully utilize newly available technologies due to lack of expertise or incompatibility with legacy infrastructure. For instance, while SIMPEG and E-Kinerja have improved administrative efficiency, their limited integration and the absence of a unified data architecture illustrate how technology can outpace institutional capacity. This technological lag reduces the effectiveness of reform initiatives and may erode the agency's credibility in the eyes of both internal stakeholders and the public.

Lastly, increased reliance on digital systems introduces new vulnerabilities related to cybersecurity and data governance. As BKPSDM stores and processes large volumes of sensitive personnel data, the risk of cyberattacks, data breaches, or system failures becomes more critical. Inadequate data protection protocols or insufficient IT governance can lead to violations of privacy laws, reputational damage, and public distrust. Moreover, the lack of dedicated resources for cybersecurity training, system maintenance, and emergency response planning poses a structural threat to institutional resilience. To safeguard against these risks, BKPSDM must not only strengthen its IT infrastructure but also embed risk management practices into its digital governance strategy. Without proactive measures, the same systems that enhance performance today may become sources of institutional fragility in the future.

CONCLUSION

This study has shown that the Yogyakarta City Human Resources Development and Personnel Agency (BKPSDM) has made significant strides in advancing performance accountability, particularly in civil service quality and bureaucratic reform. The agency's high achievement scores such as 112.24% on the ASN Quality Index and a 92.25 "AA" rating in bureaucratic reform reflect its strong internal systems, effective human resource planning, and the successful implementation of digital platforms like SIMPEG and E-Kinerja. These accomplishments not only demonstrate institutional effectiveness but also contribute to broader goals of clean governance and public trust in local institutions.

However, the research also highlights several internal and external challenges that may hinder sustainable progress. Internally, BKPSDM faces issues related to fragmented coordination, a slow innovation culture, and the lack of integration between key digital

systems. Externally, the agency must contend with financial limitations, rapid technological change, policy volatility, and cybersecurity risks. These weaknesses and threats suggest the need for a more agile, innovative, and secure institutional framework, supported by a workforce equipped with strategic digital competencies. In light of these findings, a dynamic and responsive strategy is essential to maintain and enhance BKPSDM's performance accountability. The SWOT analysis provides a comprehensive tool for identifying priority areas and aligning organizational strengths with external opportunities. To remain resilient and adaptive, BKPSDM must leverage regulatory support, expand its digital transformation agenda, and foster a culture of continuous learning and collaboration. Doing so will enable the agency not only to overcome current challenges but also to position itself as a leading model for public sector reform and service excellence in Indonesia.

REFERENCES

- Alarcon, G. M., & Jessup, S. A. (2023). Propensity to trust and risk aversion: Differential roles in the trust process. *Journal of Research in Personality*, 103, 104349. <https://doi.org/10.1016/j.jrp.2023.104349>
- Artz, M., Homburg, C., & Rajab, T. (2012). Performance-measurement system design and functional strategic decision influence: The role of performance-measure properties. *Accounting, Organizations and Society*, 37(7), 445–460. <https://doi.org/10.1016/j.aos.2012.07.001>
- Ashok, M., Dhaheri, M. S. M. A. B., Madan, R., & Dzandu, M. D. (2021). How to counter organisational inertia to enable knowledge management practices adoption in public sector organisations. *Journal of Knowledge Management*, 25(9), 2245–2273. <https://doi.org/10.1108/JKM-09-2020-0700/FULL/XML>
- Botelho, F. H. F. (2021). Accessibility to digital technology: Virtual barriers, real opportunities. *Assistive Technology*, 33(sup1), 27–34. <https://doi.org/10.1080/10400435.2021.1945705>
- Brignall, S., & Modell, S. (2000). An institutional perspective on performance measurement and management in the 'new public sector.' *Management Accounting Research*, 11(3), 281–306. <https://doi.org/10.1006/mare.2000.0136>
- Christodoulou, A., & Cullinane, K. (2019). Identifying the Main Opportunities and Challenges from the Implementation of a Port Energy Management System: A SWOT/PESTLE Analysis. *Sustainability* 2019, Vol. 11, Page 6046, 11(21), 6046. <https://doi.org/10.3390/SU11216046>
- Coast, J., & Jackson, L. (2017). Understanding primary data qualitative. In *Qualitative Methods for Health Economics*. Bloomsbury Publishing.
- Coman, A., & Ronen, B. (2009). Focused SWOT: Diagnosing critical strengths and weaknesses. *International Journal of Production Research*, 47(20), 5677–5689. <https://doi.org/10.1080/00207540802146130>
- Cordery, C., Goncharenko, G., Polzer, T., McConville, D., & Belal, A. (2023). NGOs' performance, governance, and accountability in the era of digital transformation. *The British Accounting Review*, 55(5), 101239. <https://doi.org/10.1016/J.BAR.2023.101239>
- Dasgupta, A., Gill, A., & Hussain, F. (2019). A conceptual framework for data governance in IoT-enabled digital IS ecosystems. *DATA 2019 - Proceedings of the 8th International*

- Conference on Data Science, Technology and Applications, 209–216. <https://doi.org/10.5220/0007924302090216>
- Downe, J., Grace, C., Martin, S., & Nutley, S. (2010). Theories of public service improvement: A comparative analysis of local performance assessment frameworks. *Public Management Review*, 12(5), 663–678. <https://doi.org/10.1080/14719031003633201>
- Eldridge, C., & Palmer, N. (2009). Performance-based payment: Some reflections on the discourse, evidence and unanswered questions. *Health Policy and Planning*, 24(3), 160–166. <https://doi.org/10.1093/HEAPOL/CZP002>
- Gurel, E. (2017). SWOT Analysis: A Theoretical Review. *Journal of International Social Research*, 10(51), 994–1006. <https://doi.org/10.17719/JISR.2017.1832>
- Heumann, B. W. (2011). Satellite remote sensing of mangrove forests: Recent advances and future opportunities. *Progress in Physical Geography*, 35(1), 87–108. <https://doi.org/10.1177/0309133310385371>
- Hong, S., Ji, S., Kim, B. J., & Park, H. J. (2024). Performance feedback in healthcare organizations: The role of accountability measures and competition. *Social Science & Medicine*, 361, 117362. <https://doi.org/10.1016/J.SOCSCIMED.2024.117362>
- Huang, Y. H. C., Lu, Y., Choy, C. H. Y., Kao, L., & Chang, Y. tzung. (2020). How responsiveness works in mainland China: Effects on institutional trust and political participation. *Public Relations Review*, 46(1), 101855. <https://doi.org/10.1016/j.pubrev.2019.101855>
- Johnston, M. P. (2014). Secondary Data Analysis: A Method of which the Time Has Come. *Qualitative and Quantitative Methods in Libraries*, 3(3), 619–626. <https://www.qqml-journal.net/index.php/qqml/article/view/169>
- Labolo, M., & Indrayani, E. (2017). Bureaucratic Reform and the Challenge of Good Governance Implementation in Indonesia. *Journal Of Asian Review Of Public Affair And Policy*, 2(4), 25–47.
- Leigh, D. (2010). SWOT Analysis. *Handbook of Improving Performance in the Workplace*, 2, 115–140. <https://doi.org/10.1002/9780470592663.CH24>
- Longsheng, C., Ali Shah, S. A., Solangi, Y. A., Ahmed, M., & Ali, S. (2022). An integrated SWOT-multi-criteria analysis of implementing sustainable waste-to-energy in Pakistan. *Renewable Energy*, 195, 1438–1453. <https://doi.org/10.1016/j.renene.2022.06.112>
- Morgan, N. A., Jayachandran, S., Hulland, J., Kumar, B., Katsikeas, C., & Somosi, A. (2022). Marketing performance assessment and accountability: Process and outcomes. *International Journal of Research in Marketing*, 39(2), 462–481. <https://doi.org/10.1016/J.IJRESMAR.2021.10.008>
- Nofianti, L., & Suseno, N. S. (2014). Factors Affecting Implementation of Good Government Governance (GGG) and their Implications towards Performance Accountability. *Procedia - Social and Behavioral Sciences*, 164, 98–105. <https://doi.org/10.1016/J.SBSPRO.2014.11.056>
- Poniatowicz, M., Dziemianowicz, R., & Kargol-Wasiluk, A. (2020). Good governance and institutional quality of public sector: theoretical and empirical implications. *European Research Studies Journal*, XXIII(2), 529–556. <https://www.um.edu.mt/library/oar/handle/123456789/57528>
- Puyt, R. W., Lie, F. B., & Wilderom, C. P. M. (2023). The origins of SWOT analysis. *Long Range Planning*, 56(3). <https://doi.org/10.1016/j.lrp.2023.102304>

- Riwukore, J. R., Habaora, F., & Terttiaavini, T. (2022). Good Governance Dalam Mengukur Kinerja Lembaga Negara. *Jurnal Pemerintahan Dan Politik*, 7(1). <https://doi.org/10.36982/JPG.V7I1.1974>
- Saliterer, I., & Korac, S. (2013). Performance information use by politicians and public managers for internal control and external accountability purposes. *Critical Perspectives on Accounting*, 24(7-8), 502-517. <https://doi.org/10.1016/j.cpa.2013.08.001>
- Sigalas, C. (2015). Competitive advantage: the known unknown concept. *Management Decision*, 53(9), 2004-2016. <https://doi.org/10.1108/MD-05-2015-0185>
- Spatola, N. (2024). The efficiency-accountability tradeoff in AI integration: Effects on human performance and over-reliance. *Computers in Human Behavior: Artificial Humans*, 2(2), 100099. <https://doi.org/10.1016/J.CHBAH.2024.100099>
- Stål, H. I. (2015). Inertia and change related to sustainability: An institutional approach. *Journal of Cleaner Production*, 99, 354-365. <https://doi.org/10.1016/J.JCLEPRO.2015.02.035>
- Zhang, L., Jiang, P., Zhang, Y., Fan, Y. Van, & Geng, Y. (2024). Recycling impacts of renewable energy generation-related rare earth resources: A SWOT-based strategical analysis. *Energy*, 312, 133624. <https://doi.org/10.1016/J.ENERGY.2024.133624>