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BUREAUCRATIC REFORM WITHIN THE INDONESIAN NATIONAL ARMY; AN INSTITUTIONAL PERSPECTIVE

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Abstract. Bureaucracy reform within the Indonesian National Army (TNI) is a strategic step to improve good and clean governance in the face of the dynamics and demands of global environmental changes. Despite various efforts that have been made, the implementation of bureaucracy reform in the TNI still faces challenges related to inefficiency, internal resistance, and a bureaucratic culture that holds a strong hierarchy. The main problem raised in this study is how bureaucracy reform can encourage transparency, accountability, and increased efficiency in TNI institutions. This study aims to analyse the effectiveness of bureaucracy reform in realizing good and clean governance within TNI by using the institutional theory. The method used is a literature review by reviewing various policy documents, previous research reports, and relevant publications to understand the implementation of bureaucracy reform within the TNI. Institutional theory emphasizes three essential pillars, namely the regulatory pillar, normative pillar, and cultural cognitive pillar, where these three factors are the framework of analysis in this study. The results of the study show that these three factors significantly affect the efforts to change the institution carried out through bureaucracy reform. Increased transparency and accountability have been achieved in some parts of the Organization, but to realize good and clean governance as a whole, commitment and consistency are still needed in the implementation of sustainable bureaucracy reform.

Keywords: Bureaucracy reform; Indonesian National Army (TNI); institutional

I. INTRODUCTION

Bureaucracy reform in Indonesia has been on the agenda since the 1998 reforms, especially in creating a transparent, accountable, and effective government. Efforts to reform the bureaucracy aim to eliminate various problems that have been inherent in the Indonesian government administration system, such as corruption, collusion, nepotism, inefficiencies in public services, and a slow and convoluted bureaucratic culture. Democratic reform does have a positive effect on human well-being, but the effects may appear over time and shrink over time (Annaka & Higashijima, 2021). According to (Müller, 2020), reforms make it possible to prioritize political qualities that are not usually systematically taken into account. (Klausen et al., 2021), In their research, they said that administrative reform could basically be seen from the actions of hierarchically dominant public leaders. In relation to bureaucratic improvements and public services, reforms are believed to improve the efficiency of public services to increase the accountability of regimes and good governance, and create new opportunities for political participation (Vollmann et al., 2020). From this opinion, reform in this context is a change in the political system and public services that are closely related to the bureaucracy apparatus/bureaucrats.

As described above, the reforms carried out are in the form of changes and improvements that are prioritized in the bureaucracy run by the government with an emphasis on improving public services, which is always preceded by steps to improve governance or bureaucracy. Although the term "bureaucracy" is also applied to administrative functions outside the public sector, it is still focused on public work that provides vital inputs and decision-making that can have an impact on the effective administration of the state (Besley et al., 2022). According to the opinion (Dahlström & Lapuente, 2022), bureaucracy is a different form of Organization from administration. Closely related to the demands for public services conveyed by (Ishak et al., 2020) quoted from (Rohayatin, 2017), the bureaucracy is required to be a public servant for the community, which plays a role in regulating, serving, supervising, and maintaining good relations between the government and the community. The above opinion shows the close relationship between the bureaucracy and the demands for public services by the state/government apparatus.

In this framework, the improvement of bureaucratic governance for better services in the public sector is called bureaucracy reform. Bureaucracy reform is a systematic and carefully planned process of change to the fundamental components of government organizations to produce high



performance in carrying out the duties and functions of services, development, and governance (Iqbal, 2020). Public service bureaucracy reform is expected to minimize the prevalence of mal-administrative processes in the provision of government services (Anggara et al., 2024). In his research (Abdou, 2021) argues that sustainable development as one of the pillars of good governance is an indicator of the success of bureaucracy reform at the political system level to open the participation of the people, civil society, and the private sector in activating accountability within local institutions for public performance. Technological developments are also being used to strengthen bureaucracy reform; as researched by (Saksono, 2021), the transition to e-government is part of the current trend to reform public sector bureaucracy driven by the aspirations of citizens around the world. In Indonesia, in addition to the above, the main priority in the process of bureaucracy reform in Indonesia is based on a corrupt bureaucracy and the slow public services provided (Haryono et al., 2024).

As a state tool in the field of defence, TNI also carries out bureaucracy reform as part of the national bureaucracy reform agenda. Although it seems administrative and far from its primary duties and functions, bureaucracy reform is significant for the TNI because it has a strategic role in maintaining state security and sovereignty. On the other hand, this institution also faces significant challenges in realizing good and clean governance. Good governance seeks to control and prevent corruption and considers all views and opinions of citizens in decision-making (Meyer, 2021). Good governance and transparency should be understood as a stricter issue than traditional accountability in its most limited form (Moreno-Albarracín et al., 2020). Good governance requires efficiency and effectiveness in public sector management, a sound legal framework, enhanced coordination, credibility, and transparency of actions that support financial stability (Noja et al., 2021). Meanwhile, (Sunaryo and Nur, 2022) argue that the principles of good governance in carrying out duties and responsibilities include strengthening the law, improving state institutions, improving the integrity and ethics of state administration, and the formation of public awareness. Through bureaucracy reform, it is hoped that the TNI will be able to become an organization that is not only strong in military aspects but also professional in institutional management.

The challenge of bureaucracy reform in the TNI is becoming increasingly relevant in line with the demands of the community to have a defence institution that is not only physically tough but also has high integrity. The main challenges in realizing good and clean governance in the TNI include aspects of transparency, accountability, efficiency, and professionalism. Good governance and transparency are necessary mechanisms to maintain trust in the nonprofit sector (Moreno-Albarracín et al., 2020). In his research (Gatto & Sadik-Zada, 2022) argues that good governance, transparency, and anti-corruption are the core of organizational development policies. (Guzal-Dec et al., 2020) Also, it is argued that citizen control (through transparency and

accountability), openness, participation, efficiency, and effectiveness in the exercise of power are the main principles of the "governance" approach in public sector management.

However, bureaucracy reform in military institutions, such as the TNI, cannot be equated with institutions in other ministries and agencies because they have different main tasks and functions in relation to public services. A strict hierarchy in a hierarchical and authoritative organizational structure that is needed in the implementation of its duties has the potential to hinder the communication process and the implementation of reform policies. On the other hand, internal resistance and limited human resources who are ready to adapt to changes are also the main obstacles in the implementation of bureaucracy reform, with various pretexts, traditions, state secrecy, and other factors.

As part of the national bureaucracy reform agenda, the TNI has taken a number of strategic steps, such as demands from the Ministry of State Apparatus Empowerment and Bureaucracy Reform. The ranks of the TNI carry out all activities and programs on the agenda, including the TNI Headquarters and the Indonesian Army, Navy, and Air Force, along with the units under them in stages. However, these efforts still face obstacles, especially in terms of internalizing consistent values across all lines of the organization. Resistance to change, both in terms of culture and bureaucratic structure, is still strong and often hinders the success of bureaucracy reform.

Previous studies on bureaucracy reform within the TNI show that the effectiveness of bureaucracy reform has yet to be fully optimal. Several studies indicate that there are problems in the aspects of regulations, norms, and organizational culture at various levels of leadership that affect the success of the reform program. Bureaucracy reform policies are only seen at the level of formality, with implementation in the field still far from expectations. This indicates a difference in perception regarding the urgency and benefits of bureaucracy reform, which ultimately affects the level of acceptance and practical implementation in all organizational units. In addition, the resistance to the work culture that has been formed for a long time in the TNI institution, which tends to be hierarchical and closed, has become a challenge for the implementation of bureaucracy reform that demands transparency and openness as principles for cultural change and mindset. Rigid organizational structures and robust control systems are one of the causes of the slow change process at various levels.

From the description above, it can be seen that bureaucracy reform within the TNI still faces various obstacles that affect the success of achieving good and clean governance. The existence of obstacles in the aspects of regulation, internalization of values, and cultural cognition creates a gap between the goals of bureaucracy reform and the results achieved in the field. This gap is the basis for this research, which provides relevant recommendations for strengthening the implementation of bureaucracy reform within the TNI.



II. RESEARCH METHODS

This study uses the literature review method as the main approach to analyze the implementation of bureaucratic reform in the TNI from the perspective of institutional theory. The literature review method was chosen to deeply understand various aspects of policy implementation and challenges faced in bureaucratic reform, especially in the context of military organizations that have different characteristics compared to civilian government institutions. Through this literature review, the research utilizes secondary data from relevant journal articles, and official documents related to bureaucratic reform towards good and clean governance.

This study aims to analyze the effectiveness of bureaucratic reform in the TNI environment within the framework of Institutional theory. The core premise of institutional theory is that people and organizations ultimately behave not for economic efficiency, but to maintain legitimacy in a social context (Burton-jones et al., 2020). Institutional theory provides a framework that explains how an organization gradually responds to various pressures from its internal actors (Anisul & Mark, 2020) citing DiMaggio and Powell (1983); Grewal and Dharwadkar (2002; Zsidisin et al. (2005). Institutional theory asserts that the social environment can significantly influence the development of formal structures within an organization, which is often stronger than external pressures (Ebrahimi & Koh, 2021). Institutional theory refers to actor-driven institutional change through the concept of institutional work as an effort by individuals and collective actors to improve institutional performance (Busca & Bertrandias, 2020). Institutional theory also explains how organizations interact with the environment to survive and succeed in the midst of competition and challenges (Alnuaimi et al., 2022). According to (Solomon & Rahmayanti, 2023) quoting Berthod, O. (2016) and Scott (2013), institutional theory includes three important pillars of change in organizations, especially in performance accountability, namely the regulatory pillar, normative pillar and cultural cognitive pillar.

The regulatory pillar is related to regulations and laws that are the basis for the implementation of bureaucratic reform to change behavior both to individuals and organizations. The normative pillar emphasizes norms/values that determine rights, privileges, responsibilities, and duties that are driven by agreed shared values regarding the appropriateness or inappropriateness of an action or behavior. This pillar is closely related to values, norms, ethics, work roles, and habits. The cognitive pillar of culture is related to behaviors, habits and routines in organizations.

III. RESULT AND DISCUSSION

The research on bureaucratic reform in the TNI is interesting because like the militaries of other countries, the TNI has a different bureaucracy from other Ministries/Institutions in the constitutional system. Meanwhile, on the other hand, the TNI also carries out the

national bureaucratic reform agenda, so it needs to be implemented in a comprehensive manner. Organizational officials directly and indirectly in the implementation of bureaucratic policies can reduce social equality in the ministry function (Davidovitz & Cohen, 2023). In his research, (Davidovitz & Cohen, 2023) argues that political involvement tends to limit the ability of public service officials to exercise discretion in policy implementation to their advantage. Meanwhile (Kamuzinzi, 2021) argues that the modern public policy implementation system requires coordination from various stakeholders and helps overcome operational, bureaucratic and performance obstacles to complex management. The above opinion shows the role of leaders at each level for the success of implementing a policy, including the implementation of this bureaucratic reform. On the other hand, the community wants public services to be fulfilled properly by the government and this is an integral part of good governance practices (Beshi & Kaur, 2020).

Tabel 1. Literature review

INDICATOR	SOURCE	RESULTS
	Chiponde, D., Gledson, B., & Greenwood, D. (2024). The Institutional Field of Learning from Project-Related Failure 2.	The regulatory pillar comprises organizations sur- as government agencies and financial institution that influence behavior through rule enforcement
Regulatory Pillar	3. Mateo-Márquez et al., 2021) The influence of countries' climate change-related institutional profile on private environmental disclosures.	The regulatory pillar positively influences decisio on follow-up actions even though it does n indicate their quality.
	Audretsch, D. B., Belitski, M., & Cherkas, N. (2021). Entrepreneurial ecosystems in cities: The role of institutions.	The regulatory pillar can also differentiate betwe formal rules (laws and regulations) and informal unwritten rules, which consist of soc arrangements that can hinder or encoura organizational activities.
	Mateo-Márquez, A.J., González-González, J.M., & Zamora-Ramírez, C. (2021). The influence of countries' climate change-related institutional profile on voluntary environmental disclosures.	The normative pillar positively influences to organization's tendency to disclose both to performance and the quality of report information.
Normative Pillars	 Audretsch, D. B., Belitski, M., & Cherkas, N. (2021). Entrepreneurial ecosystems in cities: The role of institutions. 	 The normative pillar shapes social behav through the system of values, beliefs, and norms society, which are seen as standards of behavi For example, family, friends, profession associations, and business groups can under organizational goals and objectives.
	 Jansma, S.R., Gosselt, J.F., Kuipers, K., & de Jong, MDT (2020). Technology legitimacy in the public discourse: applying the pillars of legitimacy on GM food. 	The normative pillar emphasizes the logic justice and broad social welfare.
	Cordasco, C., Gherhes, C., Brooks, C., & Vorley, T. (2021). An institutional taxonomy of adoption of innovation in the classic professions.	The cognitive pillars of culture, whose values a embedded in regulations, can significan influence organizational performance as either driver or a barrier.
Cognitive Pillars of Culture	Willems, J. J., & Giezen, M. (2022). Understanding the institutional work of boundary objects in climate-proofing cities: The case of Amsterdam Rainproof.	Cognitive culture places symbolic systems that a generally accepted by the environment.
	Negash, M., & Lemma, T. T. (2020). Institutional pressures and the accounting and reporting of environmental liabilities	 The cognitive pillar of culture includes a shar understanding of cognitive frameworks or a shar understanding of organizational actors' attitude toward interpreting and responding to the surrounding environment.

A. Regulatory Pillar

The regulatory pillar identifies all rules related to bureaucratic reform within the TNI. The regulatory pillar can also serve to distinguish between formal rules (laws and regulations) and informal or unwritten rules that consist of social arrangements that can hinder or encourage organizational activities (Audretsch et al., 2021). The regulatory pillar must be able to describe between the



performance of "business as usual" and the performance full of motivation to distinguish the process of internalizing government policies in an organization (Carino et al., 2022). Regulatory pillars will be depicted in data on violations of laws or rules (Negash & Lemma, 2020). The regulative pillar positively influences decisions on follow-up even though it does not indicate its quality (Mateo-Márquez et al., 2021). The regulatory pillar consists of regulatory organizations such as government bodies and financial institutions that influence behavior through rule enforcement (Chiponde et al., 2024). From the above opinion, it can be concluded that the regulatory pillar focuses on formal rules, laws and policies that govern individuals and organizations. This pillar emphasizes the coercive mechanism, namely reward and punishment.

From the regulatory aspect, this bureaucratic reform originated from MPR Decree number 28 of 1999 concerning the Administration of a Clean and Free State from Corruption, Collusion and Nepotism. This decree emerged as the result of the reform in 1998 which assessed that the practice of corruption, collusion and nepotism was not only carried out between State Administrators but also between State Administrators and other parties which could damage the joints of society, nation and state life and endanger the existence of the state so that the highest legal foundation in Indonesia was needed for its prevention. To describe the MPR Decree, Law noor 28 of 1999 concerning the Administration of a Clean and Free State from Corruption, Collusion and Nepotism was issued. This law regulates various provisions in the administration of the state, including the rights and obligations of state administrators, relations between state administrators, community participation, inspection and sanction mechanisms, in relation to clean and free governance from corruption, collusion and nepotism.

Then, the Indonesian government issued Presidential Regulation number 81 of 2010 concerning the Grand Design of Bureaucratic Reform for 2010-2025. From this regulation, the term bureaucratic reform in Indonesia is known where this regulation is a reference for Ministries/Institutions/ Regional Governments in carrying out bureaucratic reform in order to realize good governance. This regulation is also the basis for the government, in this case the Ministry of State Apparatus Empowerment and Bureaucratic Reform to establish a Road Map for Bureaucratic Reform every five years. To date, the Indonesian government has issued three Bureaucratic Reform Road Maps, namely the 2010-2014 period, the 2015-2019 period and the 2020-2024 period.

For the Ministry of Defense, regulations related to bureaucratic reform were only issued in 2012, through the Regulation of the Minister of Defense number 12 of 2013 concerning Guidelines for the Implementation of Bureaucratic Reform of the Ministry of Defense. Because structurally the Indonesian Ministry of Defense does not oversee the TNI, this regulation only regulates the provisions of bureaucratic reform for the internal Ministry of Defense of the Republic of Indonesia and all its ranks.

For the TNI, the regulations that regulate the technical implementation of bureaucratic reform began with the issuance of TNI Commander Regulation number 33 of 2018 concerning Bureaucratic Reform within the TNI. From the time period, it can be seen that there is a regulatory gap for (2010-2018) between state/government eight vears regulations and TNI products. This regulation states that bureaucratic reform is an effort to reform and make fundamental changes to the system of government administration, especially regarding institutional aspects (organization), administration (business process) and apparatus human resources. This regulation also stipulates the formation of the TNI Bureaucratic Reform Team (RB TNI Team) which is responsible for the implementation of bureaucratic reform within the TNI, which is chaired directly by the TNI Commander. This regulation regulates nine areas including; in the field of change management, structuring regulations and legislation, structuring and strengthening organizational units, structuring governance, structuring the apparatus human resource management system, strengthening supervision, strengthening performance accountability, improving the quality of public services and monitoring and evaluation. This regulation also stipulates that the products of TNI bureaucratic reform documents include; Road Map, Follow-up Plan, Self-Assessment Report, Follow-up Evaluation Report, Monitoring and Evaluation Report, Internal Survey Results Report and Public Service External Survey Results Report.

The TNI then issued various TNI Commander Regulations as a follow-up to bureaucratic reform within the TNI, including; Regulation number 15/2014 concerning Guidelines for Handling Gratification in TNI, Regulation number 16/2014 concerning the Government Internal Control in TNI, Regulation number 17/2014 concerning the Whistle Blowing System in TNI, Regulation number 18/2014 concerning General Guidelines for Handling Conflicts of Interest in TNI and Regulation number 19/2014 concerning General Guidelines for the Development of Integrity Zones Towards Free Corruption Zone and Clean and Serving Bureaucratic Zone in TNI. In 2020, TNI issued the Decree of the TNI Commander number 991/2020 concerning the TNI Bureaucratic Reform Doctrine which emphasizes that bureaucratic reform is one of the TNI's special functions to realize clean government and good governance within the TNI optimally.

By studying the regulations above, it can be seen that the final goal of bureaucratic reform basically consists of internal and external goals. Internal goals are demands in the state organizing organization, namely clean, accountable, effective and efficient governance (bureaucracy). And only with the achievement of this internal goal can the external goal be realized, namely quality public services. In other words, the ultimate goal of bureaucratic reform is quality public services that can only be realized if the governance (bureaucracy) is clean, accountable, effective and efficient.

And from this point of view, there is confusion in the regulations on bureaucratic reform that apply in the TNI,



especially in determining public criteria in the context of public services. This arises because the TNI is different from Ministries/Institutions/Regional Governments in terms of the ultimate goal of bureaucratic reform, namely public services. The main tasks and functions of the Ministry of Ministries and Agencies have a direct relationship and impact on public services so that they have clearer and measurable indicators. Meanwhile, the main duties and functions of the TNI, do not have a direct connection and impact on public services, except for some functions owned by certain TNI units, for example TNI Hospitals in terms of public health services other than to TNI soldiers.

Another problem in the regulatory aspect is the establishment of biocratic reform as a special function of the TNI so that bureaucratic reform that should be the principle of the entire implementation of activities becomes narrowed because of its status as a special function. As a result, there was confusion between the organization implementing the TNI's program and budget and the organization implementing the TNI bureaucratic reform. So far, in the implementation of the Progjagar, the TNI adheres to a hierarchical historical organizational structure starting from the Head of Activities – Controller - Supervisor - Chief Executive. And to facilitate the monitoring and control function, the role of Wasgiat is carried out by the general staff function (organic function) starting from planning, intelligence, operations, personnel, logistics, territorial and communication and electronics staff. Meanwhile, the implementing organization of bureaucratic reform is based on the function of related structural positions where the planning staff is the supervisor. This difference is what causes confusion in implementation, so that it seems that bureaucratic reform is only part of the function of the TNI Planning and Budgetting Staff.

In the 2019-2024 Bureaucratic Reform Road Map, there are several changes where quick wins are no longer known as priority or mainstay activities, because the sharpening carried out is based on general and thematic aspects. However, from the regulatory aspect, this confusion still occurs because the main problem for public determination (public services) for the TNI has not been completed. As a result, the sharpening of the TNI Road Map is forced to follow the National Road Map, which is mostly not related to the main tasks and functions of the TNI.

B. Normative pillar

The normative pillar is a symbolic element that represents the dynamics in society (Tautiva et al., 2023). The value system (normative dimension) influences domestic business activity (Jaber & Oftedal, 2020). The normative pillar emphasizes the logic of broad social justice and well-being (Jansma et al., 2020). The normative pillar positively influences the organization's tendency to both disclose performance and the quality of reported information (Mateo-Márquez et al., 2021). The normative pillar shapes social behavior through a system of values, beliefs, and norms of society, which is seen as a standard of behavior for example; family, friends, professional associations, and business

groups, which can underlie the organization's goals and objectives (Audretsch et al., 2021).

From the description above, it can be understood that the normative pillar is closely related to social norms, values and obligations that apply in society. This pillar emphasizes aspects of morality, ethics and conformity with good/positive social values that apply and are accepted in the wider community.

From the normative aspect, there are two assessments of the implementation of bureaucratic reform within the TNI so far, namely quantitative and qualitative. When based on quantitative assessment, the TNI RB index is considered quite good. This category is based on; number of units classified as Corruption-Free Areas and Clean and Serving Bureaucratic Areas; assessment of the Evaluation Worksheet as a tool for self-evaluation; assessment of the absence of findings from the Internal Supervisory Apparatus; assessment of the results of the review of the Government Agency Performance Report; assessment of compliance with the State Administrator's Wealth Report and Tax Notification Letter; Administrative completeness of the Statement of Absolute Responsibility; Administrative Completeness Overview of the Development of Orderly Areas of Bureaucratic Reform; assessment of the Anti-Corruption Perception Survey Report and the Service Quality Perception Survey report; and assessment of exposure to development results of the Development of Orderly Areas of Bureaucratic Reform. And if based on the assessment of the administrative completeness mentioned above, then the TNI index is considered quite good. Based on data from the Ministry of State Apparatus Empowerment and Bureaucratic Reform, the value of the TNI's Bureaucracy Reform index for the 2020-2024 period is as follows:

Tabel 2. TNI's Bureaucracy Reform index value 2020-2024 Source: Ministry of State Apparatus Empowerment and Bureaucratic Reform

Year	Index Value	Description
2020	70,49	
2021	70,49	
2022	72,36	
2023	76,69	
2024	under assessment	

However, qualitatively, the values as the main principles of bureaucratic reform, namely transparency, accountability, effectiveness and efficiency for quality public services, are very difficult to measure, because of the above regulatory problems, namely the difficulty of determining the public and public services of the TNI. These main values and principles have also not been internalized in all TNI Program activities, because they are limited by the national agenda based on the general and thematic nature, which is not necessarily in accordance with the main tasks and functions of the TNI.

With the index assessment mechanism mentioned above, the understanding of the purpose of the implementation of



bureaucratic reform also becomes ambiguous and narrowed. Although the TNI Bureaucratic Reform Doctrine states that TNI Bureaucratic Reform is one of the TNI's special functions related to fundamental changes to the government administration system, especially regarding institutional aspects (organization), administration and apparatus human resources in order to realize good and clean governance within the TNI, the majority of TNI soldiers understand bureaucratic reform only as a step to achieve the target certain numbers in order to get maximum remuneration or performance allowance (100%) only. What is understood by most TNI soldiers is that the priority of bureaucratic reform is not on fundamental improvements and changes according to the fields that have been determined to realize transparency, accountability, effectiveness and efficiency of organizational governance to create quality public services, but directed to meet the targets of the RB index as a condition for obtaining full performance allowances or remuneration (100%). The target is that the more TNI task forces achieve Corruption-Free Areas (WBK) and Clean and Serving Bureaucratic Areas (WBBM), the value of the TNI RB index will increase.

As a result, the internalization of bureaucratic reform values into the implementation of all activities in the Program is very minimal. Bureaucratic reform is no longer a basic value but a separate program activity. The value of transparency, accountability, effectiveness and efficiency of governance/bureaucracy, which is the target of bureaucratic reform for quality public services, is not implemented in all activities in the Program. The demand for this value is impressed only on the administrative products of bureaucratic reform activities as described above. Although all activities are carried out, including self-assessment, internal surveys, external surveys and so on, they are not implemented in other activities that are more felt by the public, such as the selection of TNI soldiers, the procurement of goods and services, the selection of regular education and other activities.

The lack of internalization of this value is also reflected in the determination of TNI quick wins during the 2010-2019 period (Roadmap 2010-2014 and 2015-2019). During this period, activities that are categorized as quick wins (priority and mainstay activities) include; land border security operations, outer island security operations and various territorial development activities. Although the determination of quick wins is the authority of each institution, as a priority and mainstay activity, it should be associated with the ultimate goal of bureaucratic reform, namely public services so that the value of transparency, accountability, effectiveness and efficiency can be easily measured objectively. Likewise with the 2020-2024 Roadmap, where there are changes in the sharpening of activity targets based on their nature, namely general and thematic guided by the national RB Road Map.

Table 3. Sharpening the National RB Road Map in 2023

General Activities together with the Ministry of Defense			TNI General Activities		TNI Thematic Activities	
1.	National Priority Achievement.	1.	Community Satisfaction Survey.	1.	Investment Realization	
2.	Key Performance Indicator	2.	Government Agency Performance	2.	Investment Rate.	
	Achievements.		Accountability System (SAKIP).	3.	Poverty Alleviation.	
3.	Development Planning	3.	Success Rate of Integrity Zone			
4.	Budget Implementation Indicators.		Development.			
5.	Opinion of Financial Audit Board.	4.	Digitization of Archives.			
6.	Follow-up to Financial Audit Board's	5.	Community Complaints.			
	opinion.	6.	RB General Action Plan.			
7.	Asset Management.	7.	RB General Implementation.			
		8.	Public Service Index.			
		9.	Government Internal Development			
			System Maturity Index (SPIP).			

Source: Ministry of State Apparatus Empowerment and Bureaucratic Reform

From the table above, it can be seen that even the thematic activities of the TNI RB are not directly related to the main tasks and functions of the TNI. And if it is associated with normative aspects from an institutional perspective, it will be very difficult to implement the values of bureaucratic reform because it is further away from the activities that exist in the TNI Program. The guidance of the TNI RB on the national RB is certainly a must, but with the difference in the duties, roles and functions of the TNI, it should be formulated specifically, so that the goals and objectives of the TNI RB can be achieved while still leading to the national RB, namely clean and good governance for quality public services.

C. Cultural Cognitive Pillars

This cultural cognitive pillar is closely related to cultural values in the social environment. The influence of cultural cognitive pillars can mimic religious and cultural beliefs and values through social interaction (Chiponde et al., 2024). The cognitive pillar of culture, whose value is embedded in regulations, can have a significant influence either as a driver or inhibiting organizational performance (Cordasco et al., 2021). The cognitive view of an institution relates to the assumptions that determine its beliefs and interpretations within the broader belief system and cultural framework (Jaber & Oftedal, 2020). Cognitive-culture places a symbolic system that is generally acceptable to the environment (Willems & Giezen, 2022). The cognitive pillars of culture include a shared understanding of the cognitive framework or a shared understanding of the attitudes of organizational actors in interpreting and responding to the surrounding environment (Negash & Lemma, 2020). From some of these descriptions, it can be understood that the cognitive pillars of culture include the frame of thinking, assumptions and beliefs that are internalized by individuals or organizations. Although this pillar is cultural or symbolic, it can direct the behavior of individuals and even organizations that is widely accepted by society.

From the cognitive aspect of culture, the main values of bureaucratic reform have not fully become the organizational culture in the performance of the TNI. Old cultural values, both social and religious values are still more dominant and rooted in organizational culture. When bureaucratic reform comes in with the values of transparency, accountability, effectiveness and efficiency, it is not fully accepted by



individuals so that it is difficult to become the basic value of the implementation of all activities. The indicator, until now, activities that are closely related to public services and relatively easy/measurable in assessing transparency and accountability, have not become mainstay programs, both during the 2010-2019 period (in the form of quick wins) and the 2020-2024 period (in the form of thematic activities). The activities that are considered to be closely intersecting with public services and relatively easy/measurable assessment of transparency and accountability include; the acceptance of TNI soldiers, the regular selection of personnel (both in the context of education, position and assignment selection) and the procurement of goods and services.

The values of mutual cooperation, kinship, tepo seliro and other social values of society dominate the activities carried out so that the values of bureaucratic reform have not fully received their proper place. Likewise, the typical values that apply in the military, including the TNI, namely loyalty and command hierarchy which are also very dominant to administrative matters. These values are not only a characteristic of the military that distinguishes them from other institutions, but also the strength of the organization. However, the strength of these values often intervenes in other processes that have other more important values and principles. For example, in terms of personnel recruitment where the principles of transparency, objectivity and accountability are important values and principles to get highquality personnel. If military values (loyalty and command hierarchy) are too dominant and interfere with the ongoing process, then the values and principles of transparency, objectivity and accountability will be set aside in the name of loyalty and military hierarchy.

IV. CONCLUSIONS

Bureaucratic reform within the TNI has been running for approximately six years and has had a positive impact on organizational performance. During this period, bureaucratic reform gradually began to be known among TNI soldiers. It is necessary to carry out an objective evaluation of the implementation of bureaucratic reform within the TNI in order to achieve its goals and objectives, namely clean and *good governance* for quality public services. In line with the TNI's environmental bureaucratic reform with the national bureaucratic reform agenda, it did not then adopt all its provisions and mechanisms, because the TNI has a fundamental difference with Ministries/Institutions/Regional Governments, namely related to public services.

From an institutional perspective that analyzes the implementation of bureaucratic reform from three pillars, namely the regulative, normative, and cognitive pillars of culture, the implementation of bureaucratic reform requires evaluation and improvement in these three aspects. In terms of regulation, it is necessary to adjust regulations that still guide the national bureaucratic reform regulations, but in accordance with the duties, roles and functions of the TNI so that they are applicable, implementable and achieve their

goals and objectives. In the normative aspect, a balance is needed between quantitative assessment and qualitative assessment so as not to be trapped in the target of achieving remuneration alone. In the cognitive aspect of culture, it is necessary to internalize the values of bureaucratic reform as an organizational culture in order to achieve the principles of transparency, accountability, effectiveness and efficiency of the TNI organizational performance for quality public services.

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