

ANTI-CORRUPTION LAW AND ROLE OF THE SUPERVISORY BOARD: AN EMERGING MARKET STUDY

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Abstract

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This study aims to identify factors impacting the Supervisory Board's effectiveness, propose solutions to enhance the Corruption Eradication Commission's (*Komisi Pemberantasan Korupsi*, KPK) performance accountability, and determine strategic steps for the Supervisory Board. The research employs qualitative methods, including content analysis, interviews, and the analytic network process (ANP). This study evaluates KPK's accountability since the board's establishment, focusing on four key factors: 1) internal policy and governance, 2) internal supervision and control, 3) leadership and management, and 4) performance evaluation. The theoretical framework employed is agency theory, as elaborated by Lane (2000) and Halim Pranata and Zarkasi (2021), applied to public organizations. The findings suggest that improving KPK's accountability requires strategies such as formulating integrated standard operating procedures, involving the Supervisory Board in revising internal policies, and implementing continuous supervision programs. Additionally, the consistent application of collegial collective principles and integration of a real-time performance management system is crucial. These steps aim to enhance KPK's transparency, efficiency, and integrity in combating corruption, such as implementing regular public disclosure of financial transactions, streamlining internal processes to reduce delays, and conducting regular integrity training for all staff. The study is novel, as it is the first to explore these factors and the Supervisory Board's role in improving KPK's accountability.

Keywords: Corruption Law, Supervisory Board, Accountability, Anti-Corruption Commission, Analytic Network Process

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1. INTRODUCTION

Indonesia officially passed the law on the Corruption Eradication Commission on September 17, 2019. Despite various controversies (Syakirah, 2019), the process continued unabated. Despite all the controversies, a noteworthy development is establishing a new organ within the Corruption Eradication Commission (*Komisi Pemberantasan Korupsi*, KPK). This organ is responsible for overseeing the execution of the KPK's duties and authorities, enforcing adherence to the code of ethics, and evaluating the leadership and employees of the Anti-Corruption Commission. This is the KPK Supervisory Board (Rasji & Sormin, 2020). This study aims to assess the conditions of accountability at the KPK, identify factors that influence the accountability of the KPK, and explore efforts made by the KPK Supervisory Board to improve accountability in the institution. In 2002, the KPK emerged as an independent entity charged with preventing and eliminating criminal acts of corruption in Indonesia. Although the KPK has succeeded in handling various corruption cases, this institution often faces pressure from parties who feel threatened by their efforts to eradicate corruption (Agustino et al., 2021). This pressure is associated with the still high number of corruption cases in Indonesia, which has led to a discourse on the need for changes in the KPK's working mechanisms and legal basis.

Law Number 30 of 2002, later amended by Law Number 19 of 2019, brought about significant changes, including forming the KPK Supervisory Board. The KPK Supervisory Board strives to monitor the KPK's performance and guarantee the accountability, professionalism, and integrity of its duties and authorities. Accountability is essential because the KPK is responsible for eradicating corruption in Indonesia. It requires high accountability to ensure the KPK carries out all its responsibilities and authorities responsibly, with professionalism and integrity (Monteiro, 2012). Transparent and accountable law enforcement is key to achieving public trust and effectively eradicating corruption.

However, this new law does not explicitly regulate the limited authority of the KPK Supervisory Board, which poses a significant obstacle to the KPK's internal supervision. This causes a serious problem. The Supervisory Board needs the power to force the KPK leadership to implement their recommendations (Arfana, 2020). This legal structure must improve the Supervisory Board's effectiveness in carrying out its duties and affect its overall accountability and effectiveness.

The KPK Supervisory Board is responsible for compiling and establishing a code of ethics, conducting investigations into alleged violations, and evaluating the performance of KPK leaders and employees. Although these tasks are essential, coercive authority is needed to make their implementation more effective (Septiani, 2021). For example, in violations of the code of ethics by KPK leaders, the Supervisory Board may not have enough power to enforce effective sanctions. This situation prompts the following research questions:

RQ1: What factors influence KPK accountability?

RQ2: What are the optimal solutions to enhance KPK's performance accountability?

RQ3: What strategies should the KPK Supervisory Board employ to enhance KPK accountability?

RQ4: What is the impact of the Supervisory Board on enhancing KPK's efficacy in eradicating corruption, particularly regarding accountability?

This study employs a theoretical framework grounded in agency theory (Jensen & Meckling, 1979), as elaborated by Halim Pranata and Zarkasi (2021) and Lane (2000), which applies to public organizations, including the KPK. The KPK, as a community representative, is anticipated to operate in alignment with the community's interests, professional ethics, and the tenets of good governance. Previous studies on KPK accountability have been undertaken by Wibowo et al. (2022), Munawaroh (2021), and Imron and Surono (2020); however, they exclusively address the KPK's accountability in managing corruption cases without considering the role of the KPK Supervisory Board in monitoring the KPK's performance and efficacy in combating corruption. Vian's (2020) research exclusively investigates accountability in mitigating corruption within the health sector, while Armstrong et al. (2022) address accountability and corruption in governmental institutions. Additionally, Lyrio et al. (2018), Aranha (2017), Brusca et al. (2018), and Han & Perry (2020) explore accountability in the public sector through a quantitative lens.

To date, research has yet to precisely investigate the elements that affect the efficacy of the Supervisory Board in executing its oversight responsibilities. This research aims to determine the aspects influencing the KPK's accountability and examine the initiatives undertaken by the KPK Supervisory Board to enhance institutional accountability. Key aspects of accountability that are fundamental to monitoring include human rights infringements, breaches of the code of ethics and conduct by leaders and staff, and the supervisory framework.

This study aims to identify factors impacting the Supervisory Board's effectiveness, propose solutions to enhance KPK's performance accountability and determine strategic steps for the Supervisory Board. This study, employing the analytic network process (ANP) method, aims to comprehensively understand the KPK's accountability conditions and strategies for future enhancement.

The rest of the study is structured as follows. Section 2 reviews the pertinent literature. Section 3 examines the methodology employed in the research. Section 4 delineates the findings of the analysis and the discourse surrounding the research. Section 5 outlines the conclusions derived from the research findings, the constraints encountered, and recommendations for further investigations.

2. LITERATURE REVIEW

2.1. Theoretical background

This study uses agency theory as its primary theoretical basis (Jensen & Meckling, 1979). This theory delves into the dynamic between the principal, who assigns the task, and the agent, who executes it. Turner (1984) says one can only sometimes rely on agents to act in the principal's best interests (Turner & Hulme, 1997). Fama and Jensen (1983) emphasized that a decision-making system distinguishing between management and oversight functions can manage agency issues (Fama & Jensen, 1983). The KPK, an independent state institution, acknowledges agency relationships and problems (Halim Pranata & Zarkasi, 2021). Lane (2000)

asserted that public organizations, such as the KPK, can implement agency theory with the expectation that the KPK, acting as the community's agent (principal), will act in the community's best interests (Lane, 2000). However, conflicts of interest and information asymmetry often hinder this.

Information asymmetry and ineffective supervision often disrupt accountability in the KPK. For instance, the KPK Supervisory Board needs explicit legal regulation and has limited authority, making it incapable of ensuring the KPK leadership implements its recommendations (Arfana, 2020). This shows a gap between theory and practice that affects the effectiveness of internal supervision at the KPK. Agency theory helps explain the importance of internal control and adequate supervision to ensure that the KPK acts according to the community's interests (Monteiro, 2012). Suntoro's (2020) research also shows that the effectiveness of supervision at the KPK is highly dependent on the integrity and professionalism of employees, which includes the ability to carry out tasks to high standards and resistance to pressure from external parties that can interfere with the independence and objectivity of the KPK's work.

2.2. Performance management

It includes planning, organizing, directing, and controlling to achieve common goals using human and other resources (Terry, 1968). This definition emphasizes systematic and coordinated efforts to ensure the organization's effectiveness and efficiency (Azizah, 2021).

Performance management is essential to ensuring accountability and transparency. KPK management must align performance metrics with strategic goals to eradicate corruption effectively. Effective performance management practices at KPK involve setting clear goals, planning strategic initiatives, organizing resources efficiently, and monitoring and controlling progress toward those goals. This approach will help reduce problems related to information asymmetry and potential abuse of authority, thereby strengthening accountability within the organization (Wirawan, 2009).

The KPK's accountability issues directly relate to the concept of performance management. From an agency theory perspective, where the agent (KPK) must act in the principal's (society's) best interests, a strong performance management system ensures that the KPK operates transparently and efficiently. By implementing a comprehensive performance management process, the KPK can improve its internal controls and provide regular and accurate performance reports, thereby reducing information asymmetry and increasing stakeholder trust. The emphasis on effective and efficient use of resources, as highlighted by Thomas et al. (2004), supports the need for the KPK to adopt rigorous performance management practices to maintain accountability and integrity in carrying out its mandate (Halim Pranata & Zarkasi, 2021).

2.3. Public organization performance

A government agency, including the KPK, is successful if it can absorb one hundred percent of the government budget. However, the success of a program is not solely based on its input but also its output, benefits, and impacts (Bastian, 2015).

The performance of a public organization is measured based on the agency's ability to manage resources to achieve planned goals, ensuring that the activities, programs, and policies implemented can realize the organization's purpose, objectives, missions, and visions as stated in strategic planning. Two approaches are available to understand the performance of a public organization: the bureaucratic perspective and the perspective of the target group or users of public organization services (Mardiasmo, 2006). In the context of the KPK, effective performance measurement is essential to ensure that this institution not only meets the budget usage target but also has a real impact on eradicating corruption and increasing public trust through transparency and accountability.

2.4. Public organization accountability

Accountability is the duty to explain a person or organization's performance and actions to the party with the right to request information or accountability. The United Nations Development Programme (UNDP) characterizes accountability as a process that evaluates the implementation of activities or organizational performance, providing feedback to enhance future performance. Accountability is a complex concept that is more difficult to realize than corruption eradication. Public accountability emphasizes horizontal accountability to the community and vertical accountability to a higher authority (Turner & Hulme, 1997).

Marzuki and Ali (2024) said that citizens have been granted the power to uphold and enforce the law, and in return, they expect accountability. They expect power holders to explain and give reasons to the public on how they exercise power and to make corrections when there is an error in using that power. The formal instrument of a democratic government is the need to safeguard vital accountability between citizens and power holders. Accountability goes beyond the mere ability or possibility for someone or something to be responsible or accountable. In a more straightforward sense, the government's accountability is the fundamental element of a responsibility format (Marzuki & Ali, 2024).

Accountability is a multifaceted notion that is more challenging than eliminating corruption. Public accountability highlights horizontal accountability to the community, with vertical accountability to superior authority (Turner & Hulme, 1997). Vertical accountability pertains to the management of funds to superior authorities, as shown by the obligation of local governments to the federal government. In contrast, horizontal accountability refers to the responsibility to the broader community. The KPK's accountability is frequently obstructed by information asymmetry and insufficient oversight. By comprehending this intricate notion of accountability, the KPK can enhance internal control and transparency, ensuring that every action and policy implemented is accountable vertically to superior authorities and the broader population.

2.5. KPK Supervisory Board

The Supervisory Board of the KPK is a crucial entity established to guarantee that the KPK's responsibilities and powers are executed with accountability,

professionalism, and integrity. In the realm of accountability, the function of the Dewas is crucial, as accountability serves as the fundamental basis for effective corruption elimination. The Dewas is responsible for monitoring the KPK's performance and ensuring that the law enforcement process, from inquiry to prosecution, adheres to the rule of law and stringent accountability standards.

With the implementation of Law Number 19 of 2019, which amends Law Number 30 of 2002 regarding the KPK, all components of the KPK, including the Supervisory Board, leadership, and employees, must adhere to the new stipulations outlined in the law. Law Number 19 of 2019 retains Article 26 of Law Number 30 of 2002, which governs the organization and operational procedures of the KPK, encompassing four primary domains: prevention, enforcement, information and data, and internal supervision and public complaints. Effendi and Ali (2023) assert that supervision is predicated on the notion that as long as people govern an organization or workforce, the potential for neglect, inaccuracy, and abuse of authority will persist.

3. RESEARCH METHODOLOGY

This study employs a qualitative research methodology that includes in-depth interviews and triangulation, which are converted into quantitative data using the ANP technique. The participants in this study included the KPK Supervisory Board, the Head of the KPK Supervisory Board Secretariat, the KPK Secretary General, the Head of the Human Resources Bureau, the Inspector, the Deputy for Prevention and Monitoring, the Deputy for

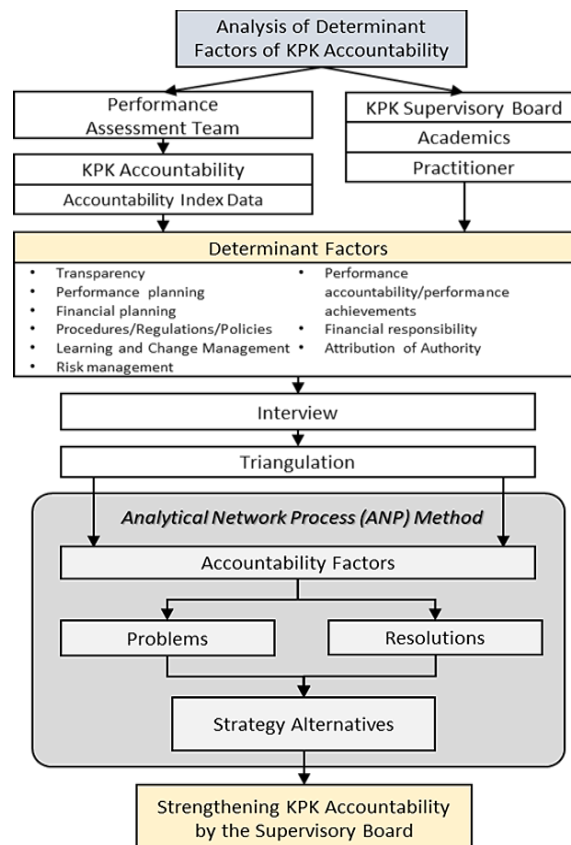
Enforcement and Execution, relevant Directors, and legal scholars, ensuring that the information gathered was comprehensive and that respondents could articulate their perspectives while remaining focused on the subject of investigation. The problem-solving methodology, grounded in research questions and objectives, is executed through multiple methodological processes as outlined below.

First, this study employs in-depth interviews with informants to gather data for research purposes (Wati, 2021). It concentrates on the significance of verbal expressions by accumulating extensive factual information (Moran-Ellis et al., 2006). This methodology comprehensively investigates the issues, solutions, and strategies for enhancing the Supervisory Board's accountability for the KPK.

Secondly, the triangulation approach was employed to assess the validity of the interview results. This approach involved integrating diverse data sources, including in-depth interviews, observations, and document/literature analysis, to ensure the consistency and validity of the findings.

Third, to identify the determinants of KPK accountability, the multicriteria decision-making method was employed utilizing the ANP technique. The ANP technique has a numeric scale ranging from 1 to 9. Additionally, a questionnaire was developed for selectively chosen responders. The data collected from the questionnaire responses were subsequently analyzed using the SuperDecisions tool to formulate the composition of issues, solutions, and tactics to enhance KPK accountability. Figure 1 elucidates the methodology for addressing KPK accountability issues.

Figure 1. Conceptual framework



Source: Authors' elaboration.

4. RESULTS AND DISCUSSION

4.1. ANP network framework results

We analyze the KPK accountability problem using the ANP method. In this study, the ANP network framework begins by determining accountability variables based on the results of in-depth interviews and several previous studies from various journals, books, and others. We then classify these variables based on their type, which includes clusters, criteria, and nodes. The results of the informant's agreement produce variables that are relevant to this study. The complex arrangement of the network stems from the numerous issues surrounding KPK accountability.

Consequently, we must prioritize problems, solutions, and strategies. Each informant's processed data yields three supermatrices, arranged in a priority order based on the importance of problem aspects, solutions, and strategies, as determined by each informant. The data processing

results are then described based on each informant's priorities and the agreement value, also known as rater agreement (W); we calculated the average value (geometric mean) from seven informants, including experts, academics, and practitioners. Each informant's processed data yielded three supermatrices, prioritizing the problem, solution, and strategy aspects based on their opinions. The data processing results were then described based on each informant's priorities, and the agreement value, also known as rater agreement (W), was calculated. We calculated the average value (geometric mean) from seven informants, including experts, academics, and practitioners.

4.2. Analysis of synthesis results of KPK accountability strengthening problems

The results of this study describe the ANP methodology used to determine the priority scale according to the experts and practitioners involved in this study. The results can be seen in Table 1.

Table 1. Priority informant synthesis on KPK accountability issues

<i>Decomposition</i>	<i>Expert</i>	<i>Academic</i>	<i>Practitioner</i>
Problem aspects			
P1. Internal policy and governance	0.11966	0.11966	0.11552
P2. Internal supervision and control	0.28105	0.28105	0.16337
P3. Leadership and management	0.23477	0.23477	0.49009
P4. Performance evaluation	0.36453	0.36453	0.23103
P1. Internal policy and governance			
1. Integrated Case Handling System not yet running	0.25990	0.22111	0.16345
2. Work programs are not synergistic and divided	0.41259	0.45999	0.53961
3. Fat organizational structure	0.32751	0.31890	0.29694
P2. Internal supervision and control			
1. Role of direct superiors	0.28793	0.34532	0.20931
2. Program evaluation is not running	0.16916	0.19767	0.24769
3. Unavailable periodic reports	0.33831	0.24769	0.34533
4. The Inspectorate's role is not running	0.20460	0.20932	0.19767
P3. Leadership and management			
1. Collegial leadership is not running	0.25993	0.31082	0.31478
2. Communication problem between leaders and employees	0.32748	0.19580	0.47791
3. Firmness in policy implementation	0.41259	0.49339	0.20731
P4. Performance evaluation			
1. Planning and reporting data cannot be presented completely	0.66667	0.83333	0.33333
2. Organizational performance is not in sync with employees	0.33333	0.16667	0.66667

Source: Authors' calculation.

We determined the average value based on the combined opinions of informants (experts, academics, and practitioners) on the above KPK accountability issues. We calculated the geometric mean and then looked for the average agreement value, or rater agreement (W), a measure that indicates the informants' level of suitability (agreement).

4.3. Examination of factors influencing challenges in enhancing KPK accountability by the Supervisory Board

The consensus among informants (experts, academics, and practitioners) indicates that the foremost KPK accountability issue is performance evaluation at 31.312%, succeeded by leadership and management issues at 30.005%, internal supervision and control at 23.456%, and internal policies and governance at 11.826%. The agreement result (W) is 0.73333, signifying a substantial agreement of 73.333%. Among the three respondents, two (experts and academics) identified performance evaluation as the primary accountability concern, whereas one practitioner emphasized leadership and management difficulties. This indicates a consensus among

professionals and academics, corresponding to an agreement level of 73.333%. The research findings indicate several significant aspects that can affect KPK accountability.

4.3.1. Challenges in performance assessment

An equitable and transparent incentive and performance evaluation system can encourage employees to behave responsibly. An evaluation incorporating accountability elements like performance metrics is crucial. The reward and performance appraisal system is crucial in motivating the KPK staff to behave with accountability. According to the aggregated views of informants (experts, academics, and practitioners), the foremost performance evaluation issue is the deficiency in planning and reporting data, accounting for 56.999%. Additionally, the issue of misalignment between organizational performance and personnel performance ranks second, accounting for 33.333%. The consensus level (W) among all respondents is 0.11111, signifying a low agreement rate of 11.111%, which illustrates the diversity of opinions among informants.

The performance evaluation at the KPK encounters two primary issues: incomplete data planning and reporting and a need for more alignment between organizational performance and employee performance. The KPK Supervisory Board underscored the KPK's need to implement standardized performance evaluation criteria. Despite the Key Performance Indicators (KPI) demonstrating commendable performance by the KPK, public evaluations via surveys reveal contrasting outcomes, highlighting a disparity in perception between the KPK internally and the broader society.

The decrease in the KPK's organizational performance score in 2023 from 101.22% to 82.38% highlights inadequate performance, as 13 of the 20 KPIs established did not meet their targets. Furthermore, the budget performance score could be more optimal due to payments needing to align with the established timeline. Despite 99.76% of 1,712 KPK employees attaining very excellent and satisfactory performance ratings, this does not correlate with the KPK's KPI achievements, indicating that organizational performance is not directly proportionate to employee performance. The KPK Supervisory Board advises leaders to establish a performance accountability management system based on information technology that consolidates the planning, execution, and reporting procedures. This will enable real-time monitoring of all organizational processes, facilitate swift data retrieval when necessary, and bolster leadership decision-making with comprehensive, precise, and pertinent data. Improvements in information technology-driven performance management and enhanced oversight and coaching are essential for the KPK to attain its objectives effectively and efficiently. Accountability is crucial for bolstering public faith in the KPK as a credible anti-corruption agency.

4.3.2. Challenges in leadership and management

According to the informants' perspectives, the foremost leadership and management solution is the adoption of the collegial collective principle at 35.2%, succeeded by the consistent synergy of the five leaders at 31%, and the enhancement of the leadership concept at 25.2%. The respondents' level of agreement (W) is 0.11111, signifying a low agreement level, with a W value of 11.111%, due to the variability in the responses from the three participants. Among the three informants, two (experts and academics) concurred that the foremost leadership and management issue is the rigor of policy implementation. In contrast, one practitioner identified inadequate communication between leaders and employees as the primary concern. This disparity in responses indicates divergent perspectives among informants regarding prioritizing leadership and management issues at the KPK. These findings underscore substantial problems that must be addressed to enhance the accountability and efficacy of leadership at the KPK.

Leadership styles and management techniques that promote responsibility, such as acknowledgment and exemplary conduct by leaders, profoundly impact employee behavior. The leadership approach and management strategies at the KPK substantially influence employee accountability. Leaders who exemplify accountability establish behavioral norms for employees and cultivate a corporate culture

emphasizing integrity and honesty. Effective leadership in this environment entails acknowledging commendable accomplishments and exemplifying positive behavior through daily actions and decisions. An open, inclusive, and principled leadership approach encourages employees to embrace similar standards in their tasks.

Within the leadership and management framework at the KPK, several critical issues persist, including an ineffective collegial collective leadership model, inadequate communication between leaders and employees, and a deficiency in the assertiveness of policy implementation. A notable indicator of leadership issues is the decrease in the SPIP Maturity Index score from 3 (defined) to 2.84 (developing), attributed to suboptimal anti-corruption practices, ineffective internal controls, and the underutilization of the work unit risk register in decision-making processes. Reforms in leadership and management, along with enhancing the KPK Supervisory Board's function, are necessary to ensure that KPK leadership maintains collegiality, synergy, and decisiveness in policy implementation. Rebuilding public trust in the KPK is crucial for enabling the agency to combat corruption effectively.

4.3.3. Internal oversight and regulatory concerns

According to the informants' assessments, the foremost internal supervision and control issue is the lack of periodic reports, accounting for 30.70%. This is succeeded by the influence of direct superiors at 27.51%, the inadequate function of the Inspectorate at 20.38%, and non-operational program evaluations at 20.23%. The consensus level (W) across all respondents is 0.6000, reflecting a substantial agreement of 60% despite minor discrepancies in their responses. Among the three interviewees, two (experts and practitioners) concurred that the primary internal supervision and control issue is the lack of monthly reporting. However, one academic identified the function of direct superiors as the foremost priority. This indicates a consensus among experts and practitioners, evidenced by a rater agreement of 60%.

These findings underscore critical challenges that require immediate attention regarding accountability and oversight by the KPK Supervisory Board. The adequate function of the direct supervisor signifies sufficient oversight and guidance, resulting in improved employee performance and morale. Subpar program assessments reveal deficiencies in monitoring and assessing implemented programs, hindering identifying areas necessitating modification. The lack of regular reports indicates insufficient openness and accountability in reporting work units' performance and progress. This impedes the capacity to provide objective evaluations and implement requisite corrective measures. The inadequate performance of the Inspectorate reveals deficiencies in the internal audit and oversight roles, which are crucial for ensuring adherence to processes and rules.

The strong consensus among informants regarding the significance of this issue reflects a shared recognition of the necessity for reform in internal oversight and regulation at the KPK. The KPK Supervisory Board must enhance its responsibility to ensure the successful implementation of its recommendations. Enhanced authority and robust oversight mechanisms are essential to

guarantee that each unit within the KPK operates harmoniously and efficiently, fostering responsibility and professionalism in the fight against corruption. An efficient supervision and control system, comprising internal audits and reporting mechanisms, is crucial for ensuring compliance with standards and procedures and enhancing accountability. It is also a fundamental element in reinforcing accountability at the KPK.

4.3.4. Internal policy and governance matters

According to the informant, the foremost internal policy and governance concern is the lack of synergy in work programs, accounting for 46.786%. The subsequent issue is to KPK Regulation Number 7 of 2020 regarding the Organization and Work Procedures of the KPK (*Ortaka Perkom*), which has a completion rate of 31.418%, while the Sinergi application remains non-operational at 21.099%. Organizational policies, encompassing work regulations, and procedures, significantly impact employee performance and accountability. Effective governance, openness, and explicit regulations can enhance employee accountability. Internal regulations and governance significantly enhance staff accountability at the KPK.

The execution of data management at the KPK, encompassing planning, implementation, and outcomes of work unit activities, needs to be more conducted. Most data is still manually administered through basic software like Excel, resulting in challenges in rapid data retrieval when required. This state indicates intrinsic internal policies and governance issues directly affecting the KPK's accountability and efficacy. The malfunctioning Case Handling Information System is a primary issue highlighted in internal policies and governance. Furthermore, the KPK's work program needs more synergy and is characterized by fragmentation, while the organizational structure could be more balanced. This conclusion highlights substantial concerns regarding accountability and oversight by the KPK Supervisory Board that require prompt attention. Non-synergistic and fragmented work programs signify inadequate coordination and communication among units at the KPK. This affects the overall efficacy and efficiency of the company. The absence of synergy indicates that the implemented policies and tactics must be aligned with the intended objectives, obstructing the KPK's vision and purpose to eradicate corruption.

The Commissioner Regulation Number 7 of 2020 about the Organization and Work Procedures of the KPK is a significant focus since it is inconsistent with sound governance principles. An excessively bloated organizational structure signifies an inefficient bureaucracy, potentially obstructing decision-making and policy execution. The issue of the Sinergi application needing to be operational underscores deficiencies in the information and technology system at the KPK. This application is designed to facilitate the integration of data and information, enhancing the management of case handling with more effectiveness and efficiency. The inability to execute this application demonstrates a need for more advancement of an information technology system capable of fostering accountability and transparency at the KPK.

The consensus among informants about the significance of this issue reflects a shared recognition of the necessity for reform in KPK's

internal policies and governance. Reforming internal rules and governance, enhancing the Supervisory Board's responsibility, and establishing an efficient information technology system are essential for augmenting KPK's performance and public confidence in the institution.

4.4. Evaluation of strategies to enhance KPK accountability

According to the informants' priorities, the foremost KPK accountability solutions are internal policies and governance at 38%, internal supervision and control at 26.5%, leadership and management at 16.3%, and performance evaluation at 14.3%. The consensus level (W) across all responders was 0.55556, signifying a degree of agreement of 55.556%. While this consensus reveals some divergent views, the alignment among professionals and academics advocating for internal policy and governance reforms as the primary focus underscores the significance of policy change as a cornerstone for enhancing KPK accountability.

The foremost answer for internal policy and governance solutions is internal policy and governance reform, selected by 38% of respondents. This step entails the development and execution of more effective and efficient policies, guaranteeing the optimal operation of the case-handling information system and the synergistic functioning of work programs without silos. An optimized organizational structure is essential for enhancing operational efficiency. Enhancing internal policies and governance would establish a robust framework for all KPK operations, enabling each work unit to operate efficiently and assuring integrity and openness in every procedure.

The internal supervision and control solution, prioritized at 26.5%, focuses on enhancing internal oversight and regulation. This encompasses enhancing the function of direct supervisors, conducting regular program assessments, generating uniform periodic reports, and augmenting the responsibilities of the Inspectorate. Through enhanced oversight and improved internal controls, the KPK can guarantee that all processes and activities adhere to specified standards and can efficiently identify and address discrepancies. A moderate consensus on this option underscores the necessity of enhancing oversight to facilitate the efficacy of internal policies.

Leadership and management solutions are prioritized by 16.3% of respondents. Robust, resolute, and collaborative collegial leadership is needed in this situation. Leaders of the KPK must exhibit exemplary conduct in anti-corruption efforts, maintain consistency in policy enforcement, and possess the capability to communicate and foster positive collaboration with staff effectively. Competent leaders can align the entire organization towards a unified objective, enhance synergy, and guarantee that each employee operates following the KPK's vision and mission. The diverse perspectives of practitioners emphasizing this issue underscore the significance of leadership in policy execution and oversight.

The performance evaluation solution, with a priority of 14.3%, aims to enhance the performance evaluation system. The KPK must include information technology in the planning, execution, and reporting processes to facilitate real-time

activity monitoring, enabling decision-making based on comprehensive and precise data. Enhanced performance evaluation will align employee and organizational performance, facilitating the attainment of established objectives. Despite its minimal priority, enhancements in performance evaluation are crucial to verify that executed policies and procedures are functioning as intended. This analysis indicates that enhancing internal policies and governance is the paramount initial measure for augmenting accountability at the KPK. Enhancing internal supervision and control with proficient leadership and management will facilitate the execution of these policies. Ultimately, an integrated and data-driven performance assessment will guarantee the entire process aligns with the KPK's aims and objectives. The KPK Supervisory Board must assume a pivotal role in directing and guaranteeing the proper implementation of these solutions to enhance public trust and the KPK's efficacy in combating corruption.

4.5. Examination of the KPK accountability enhancement strategy

The synthesis results from Super Decision Software indicate that the foremost prioritized plan for enhancing accountability is the development of integrated standard operating procedures (SOPs) and the establishment of a task force that includes the Supervisory Board to revise the KPK Organization and Work Procedures, with a prioritization percentage of 28.2%. This is succeeded by a continuous supervision initiative program involving direct superiors and the formulation of monitoring and evaluation (Monev) standard operating procedures (SOPs) at 24.5%, a strategy for consistently implementing the principle of collective collegiality in the decision-making and policy-making processes at 21.3%, and a strategy for integrating real-time performance management systems at 18.6%. All responses' overall agreement level (W) value is 0.2000, signifying a 20% agreement rate. Despite the low level of consensus, it indicates the presence of diverse perspectives, yet specific objectives remain consistent among informants. This document elucidates the KPK accountability enhancement strategy.

4.5.1. Integrated SOP formulation strategy and establishment of a task force, including the supervisory board, for the revision of KPK Organization and Work Procedures

This plan is deemed the foremost priority by 28.2% of respondents; it entails the development of a comprehensive SOP to guarantee the effective and transparent execution of all KPK operational procedures. One issue identified in the report is the excessively cumbersome and inefficient structure of the KPK. To address this, it is essential to develop a comprehensive SOP and establish a task force that includes the Supervisory Board in revising the KPK organizational structure. The task force performs a comprehensive assessment of the existing organizational structure, pinpoints areas for simplification, and recommends a streamlined and more efficient framework. The integrated SOP enables the structural modification process to be executed methodically and cohesively. Establishing a task force that

includes the Supervisory Board in revising the KPK Organization and Work Procedures will guarantee the Supervisory Board's active participation in monitoring and guiding the organizational structure modification, which is recognized as a primary issue in internal policies and governance. Enhancing the Supervisory Board's role in this revision is anticipated to streamline the organizational structure and guarantee that each work unit operates optimally in alignment with its duties and responsibilities.

Based on the results of the analysis, the task force must develop a new organizational structure that is streamlined, more efficient, and aligned with the organization's requirements. This new organization must provide an efficient workflow, distinct task allocation, and optimal utilization of human resources. Following the new structure's design, the task force must socialize with all KPK personnel to guarantee comprehensive understanding and approval. Moreover, the new structure must be executed incrementally and synchronized, engaging all components of the organization. Post-implementation, the Supervisory Board must undertake regular monitoring and evaluation to ascertain the successful operation of the new structure and its beneficial influence on the performance and accountability of the KPK.

4.5.2. Strategy for the continuous supervision initiative program involving direct supervisors and the development of monitoring and evaluation SOPs

This technique, with a priority percentage of 24.5%, underscores the need for direct superiors in continuous supervision and the formulation of SOPs for Monev. The Supervisory Board believes that mentoring and oversight from direct superiors must be improved, necessitating enhancing superiors' roles to ensure that all employees adhere to specified standards. To address the issue of inadequate direct supervision and ineffective program evaluation, a continuous monitoring campaign that actively engages direct supervisors is required. This program requires the establishment of SOPs to enforce rigorous monitoring and evaluation processes. Direct supervisors are accountable for periodically assessing the performance of their subordinates and evaluating the attainment of objectives and work programs. The outcomes of this assessment will serve as the foundation for enhancing and refining work programs in the future.

The direct superior in this program is accountable for routinely assessing the performance of their subordinates. This monitoring encompasses not only the attainment of objectives and work outcomes but also the execution of tasks, adherence to procedures, and employee conduct and discipline. The direct superior must actively recognize any issues or discrepancies that may impede the attainment of optimal performance. A well-defined SOP for Monev enables the systematic, consistent, and standardized execution of the Monev process throughout all KPK work units. Monev outcomes conducted by direct supervisors must be thoroughly documented and sent to the appropriate work unit leaders. Significant discoveries, including performance deficiencies, procedural infractions, or possible deviations, necessitate prompt implementation of suitable corrective measures.

The evaluation outcomes must be the foundation for enhancing and refining future work initiatives. Direct supervisors and departmental leaders must evaluate performance outcomes' determinants and pinpoint areas that need enhancement or modification.

The implementation of a continuous monitoring initiative program, which actively engages direct superiors and is underpinned by clear and organized Money SOPs, aims to enhance KPK accountability substantially. Rigorous oversight and regular assessment will motivate staff to perform professionally, adhere to discipline, and follow established protocols.

4.5.3. Strategy for consistent and synergistic implementation of the collegial collective principle in decision-making and policy formulation

This method is ranked third with a priority of 21.3% and is primarily endorsed by professionals. The collective collegial principle denotes a method whereby every decision made by the KPK leadership is founded on consensus rather than individual opinions. The Supervisory Board asserts that the consistent application of this principle can enhance public trust and guarantee that every decision and action is the product of thorough debate and grounded in shared interests. Maintaining consistency in collegiality will diminish public disagreements and enhance synergy among KPK leaders.

One recognized issue is the ineffective pattern of collective collegial leadership coupled with inadequate communication between leaders and employees. To address this, it is essential to consistently and synergistically use the collaborative, collegial leadership principle in the decision-making and policy-making processes. All KPK leaders must pledge to support this principle by engaging all organizational elements in the critical decision-making process. Prioritizing open and honest communication between leaders and staff fosters synergy and comprehension in executing tasks and responsibilities.

The notion of collective collegial leadership is a strategy that prioritizes the participation of all organizational components in significant decision-making processes. This idea must be regularly applied by all KPK leaders, both at the executive level and within the operational units. All KPK leaders must pledge to engage employees and relevant work units in every decision-making process that impacts the organization. This synergy is crucial for maintaining consistency in decision-making and policy formulation across all levels of the KPK organization. This will also avert conflicts or divergences of opinion that might obstruct the effective decision-making process.

In the decision-making and policy formulation, all KPK leaders must guarantee transparent and open communication with employees and relevant work units. Leaders must heed all organizational constituents' information, opinions, and considerations to ensure that decisions accurately reflect the organization's interests. Furthermore, KPK officials must guarantee that every decision and policy enacted is implementable by all employees and relevant work units. Consequently, the process of socialization and communication of decisions and policies must be executed regularly and structurally, ensuring that all employees comprehend their roles

and responsibilities in implementing these decisions and policies. Engaging all organizational elements in decision-making and policy formulation would enhance employees' sense of ownership and accountability for executing these choices and policies. Furthermore, open and transparent communication will foster a favorable work atmosphere and enhance employee accountability.

4.5.4. Strategy for the integration of an integrated performance management system

With a priority percentage of 18.6%, this plan underscores the necessity of implementing an information technology-driven performance management system for real-time oversight of organizational activities. The Supervisory Board advocates for creating a performance accountability management system that consolidates planning, implementation, and reporting processes to enhance decision-making underpinned by comprehensive, precise, and pertinent data. Implementing this system would enhance efficiency and transparency in KPK operations, guaranteeing rapid and precise access to all data when required.

Additional issues discovered include the lack of synchronization in performance planning and reporting data and the disconnection between corporate performance and employee performance. It is essential to incorporate the performance management system into a comprehensive information system to address this. This information system will streamline the planning, implementation, and performance reporting processes, ensuring that the generated data and information are synchronized and consistent. This system must integrate organizational success with individual employee performance to ensure alignment between organizational achievements and each person's contributions. The integrated information system is a digital platform that consolidates the complete performance management process, encompassing planning, implementation, and performance reporting. This system will enable a cohesive performance planning process, allowing each work unit to establish targets and work programs synchronized and aligned with the organization's overarching objectives.

This system will provide real-time monitoring of the performance metrics of each employee and work unit during installation. Consequently, executives can promptly detect deviations or barriers in meeting targets, enabling fast remedial steps. Upon conclusion of the period, this integrated information system will generate a thorough and cohesive performance report. This report encompasses both the overall performance of the business and the performance of each work unit and individual employee. With synchronized and integrated data, management may make precise and thorough assessments of the organization's performance and each employee's contribution.

The KPK Supervisory Board must ensure the appropriate implementation of these proposals to enhance KPK accountability substantially. Prioritizing the integrated SOP formulation strategy, continuous monitoring initiative program, applying the collegial collective principle, and incorporating an information technology-based performance management system is essential to ensure alignment with KPK's plans and objectives.

5. CONCLUSION

Complex accountability dynamics currently confront the KPK; despite ongoing efforts to maintain transparency and accountability, various challenges persist. The KPK's organizational structure, which should remain lean and support optimal monitoring and evaluation mechanisms, has undergone significant changes, raising concerns about the organization's effectiveness and efficiency, including its monitoring mechanisms. Despite the KPK's formal performance reporting and supervision, the supervisory board's limited authority, not explicitly regulated by the law, often hinders the implementation of its recommendations, thereby reducing the effectiveness of supervision. On the other hand, public participation in supervising the KPK's performance remains important, but the response to public complaints and grievances still needs improvement. Given these challenges, the current state of KPK accountability requires improvement, especially regarding transparency, policy implementation, and response to public input. Several main factors, including internal policy and governance, internal supervision and control, leadership and management, and performance evaluation, influence the Supervisory Board's effectiveness in its supervisory function at the KPK.

The efficacy of the supervisory board in executing its oversight role at the KPK is determined by three primary factors: internal policy and governance, internal supervision and control, leadership and management, and performance evaluation. The optimal approach to enhance KPK performance accountability is categorized into four analogous facets. Internal policy and governance enhancement can be realized through optimizing synergy, automating planning and reporting procedures, and finalizing the modification of Organization and Work Procedures. The enhancement of internal supervision and control can be achieved by implementing Presidential Regulation of the Republic of Indonesia Number 94 of 2022 about civil servant discipline, establishing Monev regulations for work outcomes, and reinforcing the inspector's role. Leadership and management necessitate the implementation of practical collaborative principles, enhancing leadership concepts, and synergy among leaders.

An integrated planning and reporting system and the optimization of Pusrenstra (Strategic Planning Center) can enhance performance evaluation.

The Supervisory Board's strategy to enhance the KPK performance accountability encompasses three essential stages. The development of integrated SOPs and the establishment of a task force, including the supervisory board, for modifying Organization and Work Procedures are essential to enhance internal policy and governance. For internal supervisory and control, a continual supervisory initiative program involving the active participation of direct superiors and the formulation of Monev SOPs is essential. The continuous and synergistic use of collegial collective concepts in decision-making and policy formulation will enhance leadership and management. The incorporation of real-time performance management tools will enhance performance evaluation. If executed proficiently by the Supervisory Board, this strategic initiative will enhance the accountability of the KPK's performance, ensuring the institution functions with increased openness, efficiency, and integrity in its anti-corruption endeavors. Enhancing accountability within the KPK necessitates fortifying the Supervisory Board's authority via legal amendments, establishing a definitive and enforceable legal framework. This will guarantee the successful implementation of the Supervisory Board's recommendations by the KPK leadership.

This study has limitations, specifically in that it does not examine information about financial reports and audits and is confined to the Indonesian KPK. Subsequent research is anticipated to investigate comprehensive data, particularly regarding anti-corruption entities' financial reports and audits. Additionally, this research is expected to perform comparative analyses concerning the enhancement of accountability by supervisory bodies at anti-corruption institutions in countries such as Malaysia, Hong Kong, Singapore, and Scandinavian nations, which are renowned for their efficacy in combating corruption, as evidenced by their elevated Corruption Perception Index (CPI) scores. This comparison study aims to yield more substantial results and provide a larger perspective, ultimately contributing extra beneficial outcomes in more comprehensive solutions to the accountability issue.

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