

Journal Governance Society

e-ISSN: 3064-2337 p-ISSN: 3064-2329

Vol 1, No 2 November (2024): Page no: 135-145 Available online at https://journal.austrodemika.org/index.php/jgs



Government Performance Evaluation; Case Study in the Cultural Service of Kepulauan Riau Province

Yoli Ananda¹, Wayne Elric², Riski Rusnadi³

^{1,2}Universitas Maritim Raja Ali Haji, Tanjungpinang City. Indonesia ³Sekolah Tinggi Teknologi Indonesia (STTI) Tanjungpinang. Indonesia

Corespodence: yananda@student.umrah.ac.id1



Received: November 25, 2024 | Revised: November 25, 2024 | Accepted: December 4, 2024



https://doi.org/10.69812/jgs.v1i2.77

ABSTRACT

Government performance evaluation is crucial for ensuring accountability, transparency, and alignment with public expectations. This study examines the performance of the Cultural Service of Kepulauan Riau Province in 2023, focusing on its strategic objectives to enhance culture-based tourism and preserve Malay cultural heritage. Using a comprehensive analysis of the 2023 Government Performance Accountability Report (LAKIP), the research evaluates key performance indicators: Economic Value of Culture, Cultural Expression, and Heritage. The methodology qualitative insights into program Cultural implementation. The findings reveal significant accomplishments: the Economic Value of Culture nearly met its 28.16% target, while the Cultural Expression and Heritage values exceeded expectations, achieving 1.62% and 54.52%, respectively. These results highlight effective cultural governance strategies, including the integration of cultural assets into economic initiatives and community engagement in cultural preservation. However, challenges persist. Coordination gaps among agencies, resource limitations, and the inadequate integration of technology hinder program scalability. Moreover, globalization poses a threat to traditional practices, necessitating innovative approaches to ensure cultural sustainability. In conclusion, while the Cultural Service of Kepulauan Riau Province has demonstrated commendable progress in cultural governance, addressing these challenges is essential for long-term success. Future strategies should prioritize inter-agency collaboration, technological adoption, advocacy for cultural rights, and sustainable funding mechanisms. These efforts will enhance cultural preservation, stimulate economic growth, and position the province as a cultural and economic hub, contributing to both regional identity and national development.

Keyword: Performance, Evaluation, Cultural Service



INTRODUCTION

Government performance refers to the effectiveness and efficiency of public institutions in delivering services and achieving policy objectives that align with the needs of the population. It encompasses a wide range of activities, including

formulating policies, managing resources, implementing programs, and evaluating outcomes (Jurnali & Siti-Nabiha, 2015; Melkers & Willoughby, 2005). Performance evaluation is a critical tool to ensure accountability, transparency, and alignment with public expectations (Greene, 2015; Ortega et al., 2010). Effective government performance contributes to economic growth, social equity, and the overall well-being of citizens by fostering trust and ensuring that public resources are utilized optimally (DiIulio et al., 1993; Rusdi et al., 2015).

In practice, government performance is measured using various frameworks and indicators, such as efficiency in resource allocation, effectiveness in achieving objectives, and responsiveness to public needs (Behn, 2003; Bouckaert & Halligan, 2008). Performance metrics often include financial indicators, service delivery quality, and program impact assessments. Additionally, qualitative factors like public satisfaction and stakeholder engagement play a significant role in evaluating governmental success (Bahasoan, 2024; Sianta et al., 2020). Modern governance increasingly emphasizes data-driven approaches to track progress and identify areas requiring improvement. These frameworks not only highlight strengths but also expose gaps in planning and execution, enabling informed decision-making and policy adjustments.

The Cultural Service of Kepulauan Riau Province demonstrates a dynamic approach to managing and preserving cultural assets while promoting their role in regional development. In 2023, the agency focused on two strategic objectives: improving the quality of culture-based tourism destinations and enhancing the development and preservation of Malay culture. These objectives were translated into measurable targets, such as increasing the economic value of culture, promoting cultural expression, and preserving cultural heritage. The performance indicators revealed substantial achievements, with notable progress in leveraging cultural assets for economic benefits. The service achieved 100% of its target for the economic value of culture, highlighting its effectiveness in fostering tourism and creative industries. Simultaneously, the cultural heritage value exceeded expectations, reaching 109.28% of the target, reflecting a robust commitment to safeguarding the tangible and intangible cultural heritage of the region.

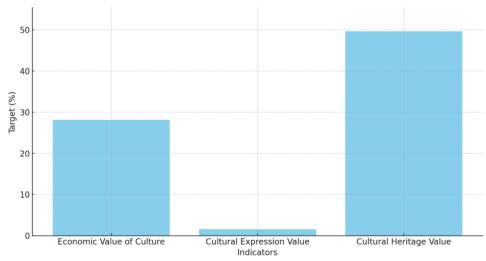


Figure 1. Performance Targets for Cultural Service of Kepulauan Riau Province 2023 Source: LAKIP 2023

Despite these successes, several challenges remain. Coordination across various administrative levels, particularly in managing cultural resources,

Government Performance Evaluation; Case Study in the Cultural Service of Kepulauan Riau Province Vol 1, No 2, November (2024): Page no: 135-145

continues to pose difficulties. Additionally, advocacy for cultural rights and the integration of modern technology in cultural promotion have yet to reach optimal levels. Addressing these issues requires stronger inter-agency collaboration, strategic resource allocation, and innovative solutions to modernize cultural governance. The overall performance of the Cultural Service demonstrates a commitment to achieving sustainable cultural development while highlighting areas for future improvement. These efforts are critical not only for the preservation of Kepulauan Riau's rich cultural identity but also for leveraging its potential to contribute to regional and national economic growth.

The chart above illustrates the performance targets for the Cultural Service of Kepulauan Riau Province in 2023, based on three key indicators: Economic Value of Culture, Cultural Expression Value, and Cultural Heritage Value. These targets represent the strategic objectives aimed at enhancing the cultural and economic impact of the region's resources. The "Economic Value of Culture" indicator aims to achieve a 28.16% contribution, reflecting the role of culture in driving economic growth through tourism and creative industries. This target underscores the government's commitment to leveraging cultural assets to stimulate the economy and promote sustainable development.

The "Cultural Expression Value" is set at 1.55%, focusing on preserving and promoting traditional cultural practices and creative outputs. This relatively low percentage highlights the need for intensified efforts to safeguard intangible cultural heritage while encouraging its integration into contemporary cultural and artistic expressions. The highest target, 49.64%, is attributed to the "Cultural Heritage Value," emphasizing the preservation and utilization of the region's rich cultural heritage. This focus aligns with global and national initiatives to protect and capitalize on cultural heritage, ensuring its transmission to future generations and its contribution to regional identity and economic potential. The data indicates a well-rounded approach to cultural governance, balancing preservation, innovation, and economic integration.

The evaluation of government performance is particularly critical in sectors like culture, where intangible values such as heritage preservation and community identity are involved (Uwizeyimana, 2020). Cultural governance demands a nuanced approach that balances economic development with the preservation of historical and social values. Governments are expected to protect and promote cultural heritage while fostering innovation and creative industries. Effective performance in this sector can enhance tourism, stimulate the creative economy, and strengthen social cohesion (Gunartin et al., 2020; Rahman et al., 2023). Consequently, governments must adopt a holistic approach, incorporating metrics for cultural sustainability, stakeholder participation, and economic integration to achieve comprehensive development objectives.

The evaluation of government performance has become an essential aspect of modern public administration, particularly in achieving the principles of good governance (James et al., 2017; Mitchell & Mitchell, 2016). The Cultural Service of Kepulauan Riau Province serves as an important case study for assessing the efficacy of public service delivery in the cultural sector. With culture being both a marker of identity and a driver of economic potential, ensuring effective management and development of cultural programs is vital. However, gaps in coordination, limited advocacy for cultural rights, and insufficient promotion strategies hinder the region's ability to optimize its cultural resources (Grünewald, 2002; Zunaidi et al., 2022). This study positions itself within the broader literature

Vol 1, No 2, November (2024): Page no: 135-145

on government accountability and cultural policy, aiming to provide a focused evaluation of performance metrics in this unique socio-cultural context.

The urgency of examining this issue arises from the strategic role that cultural preservation and development play in regional identity and economic sustainability. In Kepulauan Riau, Malay culture is a cornerstone of both heritage and contemporary creativity, yet its survival is threatened by globalization, inadequate policies, and resource limitations. With rising global interest in intangible cultural heritage, failure to adequately safeguard and develop these assets risks not only cultural erosion but also missed opportunities for economic growth through cultural tourism and creative industries (Bovens, 2007; Olson, 2017; Rinaldi, 2013). Addressing these challenges requires robust evaluation and evidence-based strategies to ensure policy effectiveness. This article approaches the problem by analyzing the 2023 Government Performance Accountability Report (LAKIP) of the Cultural Service of Kepulauan Riau Province.

The report provides quantitative and qualitative data on key performance indicators, including economic value, cultural expression, and heritage preservation. The evaluation aims to identify both achievements and gaps, providing actionable insights for policy and program improvement. This study highlights the complex interplay between policy implementation, cultural preservation, and economic development. By evaluating the strengths and weaknesses of the Cultural Service's performance, it provides a roadmap for policymakers to enhance cultural sustainability and governance. The findings underscore the need for integrated strategies that address structural challenges while capitalizing on the rich cultural resources of Kepulauan Riau Province.

RESEARCH METHOD

This study employs a qualitative research approach to evaluate government performance within the Cultural Service of Kepulauan Riau Province. The qualitative method is chosen to provide an in-depth understanding of the agency's achievements and challenges in managing cultural programs, preserving heritage, and promoting cultural expression (Bungin, 2015; Sugiyono, 2012). Data collection involves analyzing secondary sources, such as the 2023 Government Performance Accountability Report (LAKIP), and incorporating qualitative indicators like stakeholder engagement and community perceptions. This approach ensures a comprehensive evaluation of both quantitative metrics and qualitative outcomes, offering insights into the interplay between cultural governance and policy implementation.

The qualitative methodology emphasizes a case study design, focusing on the Cultural Service of Kepulauan Riau Province as a single unit of analysis. The case study method allows for a detailed examination of the agency's specific strategies, programs, and performance indicators. Interviews with key stakeholders, including cultural practitioners, policymakers, and community leaders, complement the document analysis, providing diverse perspectives on the agency's effectiveness. This triangulation of data sources enhances the reliability of the findings and ensures a holistic understanding of the region's cultural governance dynamics (Thurmond, 2001). This methodology not only highlights areas of success but also identifies critical gaps and areas for improvement, offering actionable recommendations for future policy adjustments. By centering on qualitative insights, the study contributes to a nuanced understanding of cultural sustainability and governance in the context of Kepulauan Riau Province.

RESULT AND DISCUSSIONS

1. Performance Achievements of the Kepulauan Riau Provincial Culture Service in 2023

The performance indicators for the Cultural Service of Kepulauan Riau Province in 2022 reveal significant achievements in the agency's cultural governance objectives. The Economic Value of Culture, with a target of 28.16% and a realization of 28.14%, highlights near-complete alignment between planned and actual outcomes. This close match indicates the agency's effective planning and execution in leveraging cultural assets to drive economic activities. The indicator suggests that the government has successfully encouraged cultural tourism and creative industries as economic drivers, positioning the region's cultural heritage as a key contributor to its economic growth.

The bar chart above visualizes the performance indicators for the Cultural Service of Kepulauan Riau Province in 2023. It compares the target values (in blue) and realized values (in orange) for three key indicators:

- a. Economic Value of Culture: The target was 28.16%, with an achieved realization of 28.14%, indicating close alignment with the target.
- b. Cultural Expression Value: The target was set at 1.55%, and a realization of 1.62% surpassed the goal, demonstrating "Very Good" performance.
- c. Cultural Heritage Value: The target was 49.64%, with an impressive realization of 54.52%, exceeding the target by 109.28%, categorized as "Very Good."

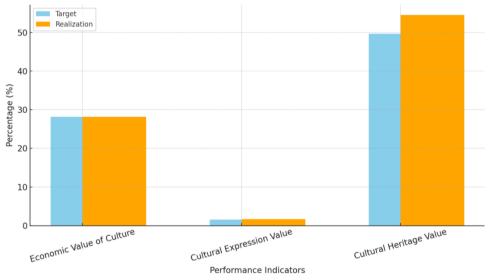


Figure 2. Performance Targets and Rezlization 2023 Source: LAKIP 2023

The Cultural Expression Value, with a target of 1.55% and an actual performance of 1.62%, demonstrates the agency's ability to surpass expectations in preserving and promoting traditional cultural expressions. This outcome reflects strong government efforts in engaging cultural practitioners and communities to actively participate in cultural activities. Additionally, this achievement indicates that programs focused on safeguarding intangible cultural heritage—such as traditional performances, rituals, and crafts—are being well-received and have stimulated creative outputs. Such results are critical in maintaining the relevance of traditional culture amid rapid globalization and modernization.

Vol 1, No 2, November (2024): Page no: 135-145

The Cultural Heritage Value, with a target of 49.64% and a realization of 54.52%, significantly exceeded expectations. This indicates the government's success in preserving tangible cultural assets such as historical sites, monuments, and artifacts. This performance also reflects strong coordination among stakeholders, including local governments, cultural institutions, and community organizations, in safeguarding and promoting cultural heritage. The surplus in performance underscores the province's commitment to heritage management and its effectiveness in implementing preservation policies. The results also suggest that public awareness and community involvement in heritage conservation efforts are on the rise.

Overall, these indicators reflect the government's strong performance in achieving cultural governance objectives, with positive ripple effects on regional identity, economic opportunities, and social cohesion. However, challenges remain, such as ensuring equitable access to cultural resources, improving technological integration for heritage promotion, and addressing the sustainability of current achievements. The impact of this performance is substantial; by enhancing cultural heritage and expression, the government not only strengthens the socio-cultural fabric of Kepulauan Riau but also positions the province as a cultural and economic hub. Such outcomes emphasize the role of culture as both a developmental asset and a foundation for long-term regional resilience.

2. Analysis of Program Implementation Realization in the Kepulauan Riau Province Cultural Service

The 2023 Government Performance Accountability Report (LAKIP) for the Cultural Service of Kepulauan Riau Province provides a comprehensive evaluation of the agency's achievements and challenges in meeting its strategic objectives. The performance indicators, namely the Economic Value of Culture, Cultural Expression Value, and Cultural Heritage Value, highlight the agency's efforts to balance economic growth with cultural preservation. While the targets for Economic Value of Culture were nearly met at 100%, the agency exceeded its goals for Cultural Expression and Heritage Value, achieving 95.92% and 109.28%, respectively. These results underscore a strong commitment to cultural governance, though certain areas require further attention to sustain long-term impact.

The evaluation reveals a significant achievement in enhancing the Economic Value of Culture through initiatives that integrate cultural assets into the local economy. Programs promoting cultural tourism and creative industries contributed to a robust performance in this area. However, the slight shortfall in meeting the target reflects the need for a more integrated approach involving local stakeholders, including artists, entrepreneurs, and communities. Empowering these groups with adequate resources and support could help ensure the full realization of economic potential tied to cultural initiatives. The Cultural Expression Value indicator highlights the agency's success in preserving intangible cultural heritage, such as traditional art forms and practices. The realization of 1.62%, surpassing the target of 1.55%, reflects effective implementation of programs aimed at fostering community participation and creative expression. Despite this achievement, the relatively low percentage compared to other indicators suggests that more investments are needed to enhance cultural awareness and engagement among a broader audience, particularly younger generations.

The outstanding performance in the Cultural Heritage Value indicator, with a realization of 54.52% against a target of 49.64%, signifies effective preservation

efforts for tangible cultural assets. This includes historical landmarks, monuments, and artifacts, which play a crucial role in shaping the region's identity and attracting tourism. However, the evaluation also points to challenges in coordination between local governments and cultural institutions, which can hinder the scalability of preservation efforts. Addressing these challenges requires the establishment of clear frameworks for collaboration and resource allocation. LAKIP evaluation showcases the Cultural Service's strong performance in advancing its strategic objectives, particularly in cultural heritage preservation. Nonetheless, gaps in stakeholder coordination, resource allocation, community engagement remain areas of concern. Future programs should prioritize holistic strategies that integrate economic development with cultural preservation while fostering greater participation from local communities and private sectors. By addressing these areas, the agency can achieve sustained progress and contribute more effectively to regional development and cultural sustainability.

3. Analysis of Policy Evaluation on Government Performance

Evaluating the policies governing the performance of the Cultural Service of Kepulauan Riau Province reveals critical insights into the strengths and areas requiring improvement in governmental cultural governance. One of the primary achievements is the alignment between strategic policy objectives and their implementation, as evidenced by the realization rates for key performance indicators. For instance, the government's focus on the Economic Value of Culture demonstrates the successful integration of culture into the province's economic agenda.

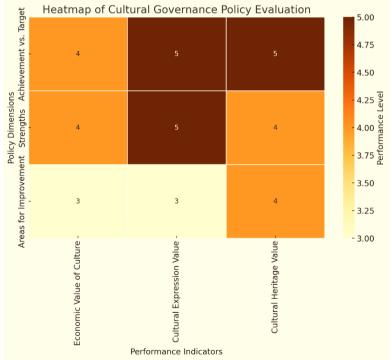


Figure 3. Heatmap Cultural Service of Kepulauan Riau Province Source: Author, 2024

Policies encouraging cultural tourism, creative industries, and artisan development have been effective in translating cultural potential into tangible

Vol 1, No 2, November (2024): Page no: 135-145

economic benefits. However, a slight shortfall in achieving the exact target (28.14% against 28.16%) suggests room for fine-tuning resource allocation and operational execution. The Cultural Expression Value, which exceeded its target, reflects robust policy measures aimed at safeguarding intangible cultural heritage. Programs such as workshops, community cultural events, and financial support for cultural practitioners underscore the government's commitment to fostering cultural creativity. Nevertheless, surpassing the target also raises questions about whether the original benchmark was set too low. This discrepancy highlights the need for policymakers to revisit their target-setting methodologies to ensure they align with the actual potential and aspirations of cultural stakeholders. Additionally, more inclusive policies that integrate marginalized cultural groups could further enhance this indicator's performance.

The overachievement in the Cultural Heritage Value highlights the effectiveness of policies designed to preserve and promote tangible cultural assets. The government has implemented comprehensive measures such as restoration projects, heritage registration systems, and public education campaigns, contributing to the success of this indicator. However, sustaining such high levels of performance requires robust mechanisms for long-term funding, inter-agency coordination, and adaptive strategies to address emerging challenges like urbanization and environmental degradation. Policies should also consider integrating modern technology, such as digital archives and virtual tourism, to broaden access and ensure the resilience of cultural heritage initiatives.

From a broader perspective, the evaluation of these policies reveals the importance of a well-structured cultural governance framework. While the performance indicators show significant progress, the sustainability and scalability of these outcomes depend on continuous policy innovation and evaluation. The government must prioritize policies that address gaps in inclusivity, inter-agency coordination, and technological integration while building on its current achievements. Overall, these evaluations suggest that cultural policy in Kepulauan Riau is moving in the right direction but requires periodic adjustments to meet evolving socio-economic and cultural demands. A responsive and adaptive policy environment will ensure that culture continues to play a central role in the province's development strategy.

4. Challenges and Obstacles in Future Government Performance at the Cultural Service of Kepulauan Riau Province

The future performance of the Cultural Service of Kepulauan Riau Province will inevitably face numerous challenges and obstacles, as identified in the evaluation of the 2023 LAKIP. One significant barrier lies in the coordination and structural fragmentation within cultural governance. The lack of uniformity in nomenclature and responsibilities across provincial and local governments hampers cohesive planning and policy implementation. This inconsistency creates delays in decision-making, limits the scalability of programs, and affects the delivery of cultural initiatives. To overcome this, stronger inter-agency collaboration mechanisms and clearer frameworks for shared governance are crucial.

Another pressing challenge is the sustainability of cultural programs in a rapidly globalizing environment. Globalization presents dual effects: while it creates opportunities for cultural exchange and tourism, it also threatens the survival of traditional cultural practices. Younger generations are increasingly

Vol 1, No 2, November (2024): Page no: 135-145

influenced by foreign cultures, and without strategic interventions, the unique heritage of the region may be lost. The government must enhance its efforts to integrate modern technological tools, such as social media campaigns, virtual exhibitions, and digital archiving, to make traditional culture more accessible and appealing to the digital-savvy population.

Additionally, resource constraints continue to hinder the long-term effectiveness of cultural initiatives. Financial, human, and infrastructural limitations can impact the continuity of restoration projects, heritage preservation efforts, and cultural promotion programs. For example, insufficient funding or expertise can delay key projects, such as registering cultural sites or developing creative industries. To address this, the government should explore alternative funding models, including partnerships with private sectors, NGOs, and international cultural organizations. Furthermore, training programs to upskill cultural workers and develop competencies in heritage management should be prioritized to sustain performance.

Finally, the lack of comprehensive advocacy for cultural rights and intellectual property protection remains a critical issue. While there has been progress in preserving tangible and intangible cultural heritage, the absence of robust mechanisms to protect communal intellectual property leaves many cultural resources vulnerable to exploitation. This is particularly relevant for traditional knowledge and practices that are often appropriated without proper recognition or benefit-sharing. The government needs to establish legal and institutional frameworks to safeguard these rights, ensuring that cultural practitioners and communities benefit equitably from the commercialization of cultural assets.

CONCLUSION

The evaluation of the Cultural Service of Kepulauan Riau Province reveals significant achievements in cultural governance for 2023. The agency effectively met or exceeded its targets in areas such as economic value, cultural expression, and heritage preservation. These outcomes demonstrate the government's strong commitment to leveraging cultural assets for economic development and preserving the region's identity. With the realization of 100% of its economic value targets and surpassing goals in cultural expression and heritage preservation by 109.28%, the agency has shown effective planning and execution in fostering cultural sustainability and regional growth.

Despite these successes, the study highlights several challenges that must be addressed to ensure the sustainability of these achievements. Issues such as coordination gaps between provincial and local agencies, resource limitations, and inadequate integration of technology pose obstacles to scaling cultural programs. Additionally, the pressures of globalization threaten the survival of traditional cultural practices, necessitating innovative approaches to make heritage preservation more accessible and appealing to younger generations and global audiences.

Future strategies should focus on enhancing collaboration among stakeholders, including government institutions, local communities, and private entities. Strengthening advocacy for cultural rights and integrating modern technology into cultural promotion will also be crucial. Furthermore, the government needs to establish alternative funding mechanisms and provide skill-building opportunities for cultural workers to overcome financial and human resource constraints. These measures will ensure more equitable access to cultural

Vol 1, No 2, November (2024): Page no: 135-145

resources and sustain the progress achieved so far. Cultural Service of Kepulauan Riau Province has made commendable progress in cultural governance but must address existing challenges to maintain and enhance its performance. By fostering a holistic and adaptive policy environment, the government can not only preserve the rich cultural heritage of the region but also position Kepulauan Riau as a cultural and economic hub. Such efforts will strengthen the province's sociocultural fabric, boost tourism, and contribute to sustainable regional development.

ACKNOWLEDGEMENT

_

REFERENCES

- Bahasoan, A. (2024). Public Service Transformation: Innovative Strategies of Ambon City Government Towards Openness and Public Satisfaction. *Jurnal Manajemen Pelayanan Publik*, 8(2), 345–358. https://doi.org/10.24198/JMPP.V8I2.52436
- Behn, R. D. (2003). Why measure performance? Different purposes require different measures. *Public Administration Review*, *63*(5), 586–606.
- Bouckaert, Geert., & Halligan, John. (2008). *Managing performance: international comparisons*. Routledge.
- Bovens, M. (2007). Analysing and Assessing Accountability: A Conceptual Framework. *European Law Journal*, 13(4), 447–468. https://doi.org/10.1111/J.1468-0386.2007.00378.X
- Bungin, B. (2015). *Analisis data penelitian kualitatif*. Rajawali Pers. https://onesearch.id/Record/IOS13916.INLIS00000001009756
- DiIulio, J. J., Garvey, G., & Kettl, D. F. (1993). *Improving government performance: an owner's manual*. Brookings Institution.
- Greene, R. J. (2015). Reward performance? What else? *Compensation & Benefits Review*, 47(3), 103–106.
- Grünewald, R. D. A. (2002). Tourism and cultural revival. *Annals of Tourism Research*, 29(4), 1004–1021. https://doi.org/10.1016/S0160-7383(02)00005-1
- Gunartin, G., Mulyanto, E., & Sunarsi, D. (2020). The role analysis of Waste Bank in omproving the community's creative economy (Study at Ketumbar Pamulang Waste Bank). *Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences*, 3(4), 3262–3269. https://doi.org/10.33258/birci.v3i4.1360
- James, O., Jilke, S. R., & Van Ryzin, G. G. (2017). Behavioural and experimental public administration: Emerging contributions and new directions. *Public Administration*, *95*(4), 865–873. https://doi.org/10.1111/PADM.12363
- Jurnali, T., & Siti-Nabiha, A. K. (2015). Performance Management System for Local Government: The Indonesian Experience: *Global Business Review*, 16(3), 351–363. https://doi.org/10.1177/0972150915569923
- Melkers, J., & Willoughby, K. (2005). Models of performance measurement use in local governments: Understanding budgeting, communication, and lasting efffects. *Public Administration Review*, 65(2), 180–190.
- Mitchell, F. H., & Mitchell, C. C. (2016). Adaptive administration: practice strategies for dealign with constant change in public administration and policy. CRC Press. https://www.routledge.com/Adaptive-Administration-Practice-Strategies-for-Dealing-with-Constant-Change/Mitchell-Mitchell/p/book/9781498737555

- Olson, D. J. (2017). Public Port Accountability: A Framework for Evaluation. In *Urban Ports and Harbor Management* (pp. 307–331). Routledge. https://doi.org/10.4324/9781315169934-14
- Ortega, E. M. P., Saez, P. Z., & cortes, E. C. (2010). Can formalization, complexity, and centralization influence knowledge performance? *Journal of Business Research*, 63(3), 310–320. https://doi.org/10.1016/j.jbusres.2009.03.015
- Rahman, F. A., Sunan, N., & Surabaya, A. (2023). Analisis Perkembangan Wisata Halal Di Jawa Timur Sebagai Tempat Destinasi Muslim Global. *Ar Rehla: Journal of Islamic Tourism, Halal Food, Islamic Traveling, and Creative Economy*, 3(1), 56–66. https://doi.org/10.21274/AR-REHLA.V3I1.7256
- Rinaldi, L. (2013). Stakeholder engagement. *Integrated Reporting: Concepts and Cases That Redefine Corporate Accountability*, 95–109. https://doi.org/10.1007/978-3-319-02168-3 6/COVER
- Rusdi, A., Pilcher, R. A., & Perrin, B. (2015). Implementing performance measurement systems: Indonesian local government under pressure. *Qualitative Research in Accounting & Management*, 12(1), 3–33. https://doi.org/10.1108/QRAM-03-2013-0013
- Sianta, J. L., Susena, K. C., & Nengsih, M. K. (2020). The Analysis of Community Satisfaction Index (SMI) On Public Services In Sidomulyo Kelurahan Office Bengkulu City. *Jurnal Ekonomi, Manajemen, Akuntansi Dan Keuangan*, 1(3),
- https://penerbitadm.pubmedia.id/index.php/jurnalemak/article/view/26 Sugiyono. (2012). *Metode penelitian kuantitatif, kualitatif, dan R&D*. Alfabeta.
- Thurmond, V. A. (2001). The Point of Triangulation. *Journal of Nursing Scholarship*, 33(3), 253-258. https://doi.org/10.1111/J.1547-5069.2001.00253.X
- Uwizeyimana, D. E. (2020). Monitoring and Evaluation in a Chaotic and complex Government Interventions' Environment. *International Journal of Business and Management Studies*, 12(1), 1–17. https://doi.org/10.4102/APSDPR
- Zunaidi, A., Nofirman, N., Juliana, J., & Wurarah, R. N. (2022). The Impact of the Development of Cultural Tourism on the Cultural, Economic, and Social Aspects of Local Communities. *Dinar: Jurnal Ekonomi Dan Keuangan Islam*, 9(2), 88–105. https://doi.org/10.21107/DINAR.V9I2.14233