The Implementation of Zona Integritas in Promoting the Accountability at Universitas Negeri Semarang

Ariyani Widyastuti[1✉], Avi Budi Setiawan[2]

Universitas Negeri Semarang

Article Info	Abstract
	This paper presents the performance accountability at Universitas Negeri Semarang in relation to the importance of *zona integritas* or integrity zone in increasing the accountability at Universitas Negeri Semarang. This urged an investigation into the extent to which an integrity zone development has been built as a means of increasing accountability at Universitas Negeri Semarang. A quantitative descriptive analysis was carried out in this investigation, starting from data reduction, data presentation, and conclusion drawing. In details, based on respondents' responses calculated using a Likert scale, it was known that the leader involvement gained the effectiveness of 73.42% in increasing the accountability at Universitas Negeri Semarang. In addition, the leader presence in all stages of planning preparation by 86.25% and 80% of leaders were directly involved in preparing the plans. Meanwhile, the leader monitor for performance achievement on a regular basis gained 85.38%. Of these results, it is suggested that the integrity zone needs to always be improved in terms of maintaining the availability of supporting documents for Universitas Negeri Semarang in the leadership components, involving the parties involved in the leadership components, and completing the management organizational structure.

✉ Correspondence :
Postgraduate, Universitas Negeri Semarang
Kelud Utara III, Semarang 50237 Indonesia
E-mail: ariyaniw@mail.unnes.ac.id

INTRODUCTION

Integrity zone is a concept derived from a concept of *island of integrity*. This term is usually adopted by the government and NGO to exhibit the spirit of eradicating and preventing corruption (Darwis et al., 2020). Two keywords in integrity zone are integrity and island. Integrity is defined as attitudes or cultures showing the consistency between words and actions as well as attitudes to reject any reprehensible actions which can disadvantage oneself and institutions. Meanwhile, island is illustrated in campuses that have instilled integrity values (Darwis et al., 2020).

In accelerating the integrity concepts, central and regional institutions urge to establish a pilot project to hold bureaucratic reform as a model for other units in managing campus management system to be effective and efficient. As a result, community can be served quickly, precisely, and professionally, and finally authority abuse, corruption, collusion, and nepotism (KKN) and weak supervision can be eliminated (Mosepa et al., 2018). Thus, concrete programs for bureaucratic reform must be implemented well in each work unit through *zona integritas*.

Wilayah Bebas Korupsi (WBK) or corruption-free area is a predicate gifted to a work unit which has met most of the change management, structuring governance, human resources management systems, supervisor promotion, and performance accountability promotion (Ningtyas, 2017). Moreover, *Wilayah Birokrasi Bersih dan Melayani* (WBBM) or Clean and Serving Bureaucratic Areas is a predicate gifted to a work unit that has met most of the change management, structuring governance, human resources management systems arrangement, supervision promotion, performance accountability promotion, and public service quality promotion.

Through the establishment of an integrity zone, the work units that have received WBK/ WBBM predicates are expected to be the pilot project and benchmark for other units so that all units can properly work based on legislation (Pratama et al., 2020). Besides, the work unit with the WBK/WBBM predicate is the outcome of efforts to corruption prevention implemented concretely within the scope of the integrity zone.

Permenpan Number 52 of 2014 concerning Guidelines for Building an Integrity Zone in Campus Institutions mentions that the process of building an integrity zone has several stages, namely declaration, development, proposal, assessment and determination (Yulianti, 2022).

The most important stage in an integrity zone is the development. Development means growing integrity at campus units through various changes and improvement that are planned, massive, comprehensive, and systematic. Developing integrity means developing system, humans, and culture (Amrullah, 2020).

At least there are two components to consider in developing integrity zone by campuses towards WBK/ WBBM, namely the lever components and the outcome components.

There are six lever components that must be developed, namely (Pratama et al., 2019):
 a. Change management,
 b. Management Arrangement,
 c. HR Management System Arrangement,
 d. Performance Accountability Promotion,
 e. Supervision Promotion, and
 f. The Quality of Public Services improvement

There are two outcome components and targets of the development of the Integrity Zone towards WBK/WBBM, including:
 a. Realizing a campus that is clean and free of KKN
 b. Realizing improvement in the quality of public services to the community

The achievement of the outcome component relies on the success of the lever component. Hence, as a determining factor of the success of integrity zone towards WBK/ WBB, the lever components cover (Widarti, 2018): clean and KKN-free campus and public service quality improvement.

UNNES is confident about succeeding the integrity zone. It has been proven by the efforts done by UNNES in the last three years. First, UNNES has succeeded in defending Unqualified Opinion (WTP) by the Public Accountant Office on the audit of Financial Statements for 6 (six)

consecutive years from 2010 to 2015. Second, UNNES has received the title of performance evaluation of the BLU or Public Service Agency Working Unit in the Field of Education Services with "A" (GOOD) category for 4 (four) consecutive years from 2012-2015 as a result of the evaluation of the Directorate of Development of BLU Financial Management, Ministry of Finance. Third, UNNES has received a "B" (Good) category rating for the 2103 Campus Agency Performance Accountability Report (LAKIP) from the Ministry of Education and Culture. Fourth, UNNES has won the 2013 Best National Public Service Unit Performance award by the Ministry of Education and Culture. Fifth, UNNES has won the title of the Third Best Achievement Working Unit in the working area of KPPN or State Treasury Service Office Semarang I 2016. Sixth, UNNES employees have achieved more than 80 percent regarding the reports of State Assets Results Reports (LHKN) and LHKASN. Seventh, UNNES has implemented a curriculum containing conservation and anti-corruption education. This capital is certainly leverage for all levels of UNNES to complete the 20 (twenty) mandatory programs as a condition for obtaining the WBK and WBBM designations.

Every campus must long for development to increase its existence in many ways as a means of meeting environmental demands. To do so, a campus needs support and considers its weakness for finally creating opportunities and solving complex challenges. One supporting factor to it is accountability. The higher demand to clean and clean government has motivated the development and implementation of a clear, precise, organized, and effective accountability system. An integrity zone is able to realize such accountability [8]. Accountability reinforcement is aimed at increasing UNNES performance capacity and accountability with the target of increasing institutional performance and accountability.

Studies done by Darwis (2020) Prasetya Eka (2019) Rompas (2023) and Irvan (2018) regarding the implementation of an integrity zone all show the ability of it to increase the performance accountability at Kotamobagu Primary Tax Service Office. It is because an integrity zone

popularizes some areas of change. It is similar to that of Hanafi (2021) that performance accountability is a manifestation of campus obligation to report its success and failure of

programs and activities implementation as an effort for achieving missions and goals. This program functions to increase campus capacity and performance accountability.

The previously mentioned studies about an integrity (Hanafi, 2021; Mosepa, 2018; Ningtyas, 2017) are merely forms of guidelines. Yet, there has been no study focusing on the evaluation of an integrity zone implementation in each sub-area of change. Thus, the current study offers a novelty by focusing on the evaluation of an integrity zone evaluation, particularly in the area of change in promoting accountability.

No	Indonesian	English
1.	Layanan Tri Dharma	Three pillars of higher education
2.	Pembelajaran	Teaching
3.	Penelitian	Research
4.	Pengabdian	Community service
5.	Penguatan akuntabilitas kinerja	Performance accountability promotion
6.	Zona integritas	Integrity zone
7.	Implementasi	Implementation
8.	Keterlibatan pimpinan	Leader involvement
9.	Pengelolaan akuntabilitas kinerja	Performance accountability management
10.	Indikator evaluasi	Evaluation indicators
11.	Efektivitas	Effectiveness

Figure 1. Research Roadmap

The importance of an integrity zone in increasing the accountability at Universitas Negeri Semarang requires further investigations. Therefore, the objective of this study was to analyze the effectiveness of the integrity zone in increasing accountability at Universitas Negeri Semarang. It urged to be done to give evaluation the achievement of integrity zone indicators in the area of accountability promotion in order to support UNNES's task of forming superior

resources with integrity through a clean, capable bureaucracy and providing excellent service. Furthermore, there was a need for an in-depth analysis of the effectiveness of the integrity zone in the accountability at Universitas Negeri Semarang.

RESEARCH METHODS

This study belonged to a descriptive research and used a quantitative approach, aiming at analyzing the effectiveness of an integrity zone as a means of increasing accountability at UNNES. It used both primary and secondary data. The primary data were in form of verbal and the behavior of subjects or informants. The informants, including staffs and lecturers who were the team of integrity zone task force team were chosen using a purposive sampling technique.

In details, the instruments to collect the data in this study are explained as follows (Adrian, 2020):

1. Observation or Field Survey

Observation or field surveys are ways and techniques of collecting data by observing and systematically recording the symptoms or phenomena exist in an object of a study.

2. Interview

An interview is a form of data collection technique in which two people meet to exchange information through questions and answers in a particular topic (Hanafi, 2020). The interviews were conducted with informants/keypersons to obtain in-depth information regarding the effectiveness of the integrity zone in increasing accountability at UNNES.

3. Documentation

Documentation is a technique of finding data about things or variables in the form of writing, books, pictures, notes, biographies and so on. The function of this method is to support and complement data that has been obtained through observation and interviews.

No	Indonesian	English
	Akuntabilitas kinerja	Performance accountability
	Keterlibatan pimpinan	Leader involvement
	Pengelolaan akuntabilitas kinerja	Performance accountability management
	Unit kerja telah melibatkan pimpinan secara langsung	The work unit has directly involved the leader
	Unit kerja telah melibatkan secara langsung pimpinan saat penyusunan penetapan kinerja	The work unit has directly involved the leader during the preparation of performance determinations
	Pimpinan memantau pencapaian kinerja secara berkala	The leader monitors performance achievements regularly
	Dokumen perencanaan kinerja sudah ada	The availability of performance planning documents
	Perencanaan kinerja telah berorientasi hasil	The use of outcome-based performance planning
	Terdapat penetapan Indikator Kinerja Utama (IKU)	The availability of the key performance indicators determination
	Indikator kinerja telah memenuhi kriteria SMART	The performance indicators have met SMART criteria
	Laporan kinerja disusun tepat waktu	Performance reports have been prepared on time
	Laporan kinerja telah memberikan informasi tentang kinerja	The performance reports have portrayed the information of performance
	Terdapat sistem informasi/ mekanisme informasi kinerja	The availability of information system/ information mechanism of performance

Unit kerja telah berupaya meningkatkan kapasitas SDM yang menangani akuntabilitas kerja	The work units have made some efforts to increase the capacity of human resources who handle performance accountability

Figure 2. Path Diagram Construction

In the analysis, the previously collected data, including interviews, documentations, and other sources were combined by the researchers [10]. Following the analysis, there were data reduction, data presentation, and conclusion drawing.

a. Data reduction was carried out by collecting, categorizing, and separating the unnecessary data

b. Presentation was done by separating the data according to types so that those were easy to understand.

The data were then presented based on the objectives to simplify the interpretation. In the measurement, the data were assessed using a Likert scale. According to Kriyantono (20 Likert is a scale used to assess attitudes, opinions, and perceptions of someone or people about particular social phenomena (Mosepa, 2018).

Population is all research subjects. In addition, according to Sugiyono population is a generalized area consisting of objects or subjects that have certain qualities and characteristics determined by the researchers to be studied and determined. In this study, the Likert scale was used to assess the questionnaire prior to determining the mean of each respondent on questions of each variable. It was done by summing up all scores of the answer and divided by the number of indicators in each variable. For more, to simplify the assessment, there made scoring rubrics using the following formulae:

$$C = \frac{X_n - X_1}{k}$$

Notes:
C = class intervals
k = Many classes
X_n = Largest observation value
X_1 = Smallest observation value

To determine the respondent's achievement level for each variable, the following formulae was used:

$$TCR = \frac{Skor\ Rata-rata}{Skor\ Ideal\ Maksimum} x100\%$$

Conclusions were drawn by analyzing and describing the data obtained in accordance with the problem formulation. By doing so, the conclusions would be in line with the objectives of the study.

RESULTS AND DISCUSSION

This study involved 36 samples, but the ones who filled out the questionnaires until July, 1 2023 were only 26. Therefore, the samples included were 26, covering 16 or 62% women and 10 or 38% men. In addition, the respondents with bachelor degree title were 10 people or 38%, master degree title were 13 people or 50%, and doctorate degree title were 3 people or 12%.
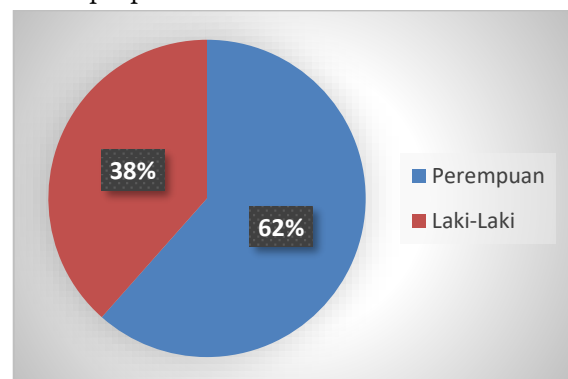

Figure 4. Respondents Gender
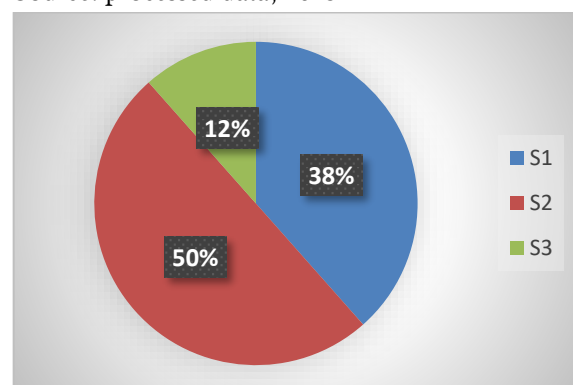Source: processed data, 2023

Figure 5. Respondents Educational Backgrounds
Source: processed data, 2023

There were two main indicators and one supplementary indicator used to assess the accountability in the integrity zone, namely leader involvement, performance accountability management, and accountability performance assessment.

In building an integrity zone at UNNES, the role or involvement of the leader is inseparable. In the context of developing an integrity zone, leaders must show that all their behavior, commitments and policies are in line with the spirit of producing an agency that is free from corruption and a clean and serving bureaucracy (Syaifulloh, 2022).

The findings revealed that the involvement of leader gained the effectiveness of 73.42%, the leader involvement in all planning preparation stages gained 86.25%, the leader direct involvement in all planning preparations gained 80%, and the leader regular monitoring gained 85.38%.

Table 1. The Results of the Likert Scale for the Leadership Indicators

NO	INDICATOR	RESULTS
1	The leader always involves in all stages of planning preparations	86,25%
2	The leader directly involves in the planning preparations	80%
3	The leader regularly monitors the performance achievements	85,38%
	The leader effectiveness in increasing the accountability at Universitas Negeri Semarang	73,42%

Source: Processed Data, 2023

Even though the data showed an effective result, the effectiveness of leaders in increasing accountability remains needed for further development in it. At least the leaders should do something to boost the bureaucratic reform or the development of an integrity zone.

An accountable environment is created from top to bottom where leaders play an important role in creating the environment . Leaders promoting an accountable environment can be done by setting an example to others (lead by example), for example the high commitment in doing work by the leaders so that this habit has a positive effect on other parties to commit as well, avoiding aspects that can decline good performance, namely politics or limited resources, so that the leaders can provide fair and wise suggestions and assessments.

First, the leader as a locomotive of change must have the belief that he is able to be a driver and motivator of solving the problems faced. Second, leaders always set an example for staff or subordinates (*Ing Ngarso Sung Tulodo*). Being a model also means being consistent and willing to make sacrifices for the greater good. It needs to come from within the leader. If a leader has been a role model, it is certain that some or even all of the staff will follow that good behavior. Without a good example, leadership will not be successful.

Third is cooperation. It is obvious that a leader cannot work alone. He only has two hands, while changes require synergized hands to build strength for it. If it is done, changes can be simply done by a leader. Only by mobilizing the synergy power he has built will it be easier for leaders to bring about change.

Fourth, a leader works harder than his subordinates. An effort needs to be made by a leader is to encourage subordinates to get out of the comfort zone and work in a competitive zone. Here, a leader must give attention to everyone involved as a means of supporting the development of an integrity zone. Supposed a leader is not focused on the opposite groups because generally a leader will give much of his attention to the ones who support, listen, and mobilize aspirations he conveys.

Fifth, a change-oriented leader will consistently do productive things, including learning and listening to new ideas, although those come from the subordinates. Here, an appreciation to those ideas is absolute.

Sixth, in relation to the achievement of an integrity zone development, a leader must always

communicate the development of it within UNNES environment. It will be more effective when combined with supervision and monitoring to ensure all aspects are run systematically and naturally.

Besides the previous aspects, other things to do by a leader in measuring the performance accountability in an integrity zone are first, to have clear goals from his targets, policies and programs. Second, a leader is supposed to have indicators to measure the progress of his polities and program targets. Third, a leader should accommodate incentive systems. Fourth, he should have informative and accountable reports and data usage. Fifth, there should be coordinated policies and program managements.

Some aspects adopted as guidelines to realize the performance accountability in the leadership components at UNNES are (Pratama, 2020):

1. The availability of supporting documents in the leadership components
2. Parties participated in the leadership components
3. Management organizational structure

The correlation between the leadership components and other components in realizing the process and achievements of the higher education accountability goals are [10]:

1. Leadership contribution to the learning components
2. Leadership contribution to curriculum components
3. Leadership contribution to the lecturer components
4. Leadership contribution to the learning facility components
5. Leadership contribution to the research components
6. Leadership contribution to the financial components

Generally, literatures on accountability argue that accountability emphasizes responsibility for the success or failures of the tasks one is responsible for (Ningtyas, 2017). A campus performance accountability is an order, instrument, and accountability method which essentially includes several indicators, covering: (1)

Performance planning, a systematic series of various activities, tools, and procedures designed for the purpose of determining and measuring, collecting data, classifying, summarizing, and reporting in the context of accountability. (2) Performance measurement, the process of recording, measuring the achievement of the implementation of activities and budgets in the direction of achieving the mission through results displayed in the form of products, services, or a process of public service (3) Performance reporting, the process of providing measurable performance information to the mandate giver on the performance that has been and should have been achieved. (4) Internal Evaluation, the assessment process or what is commonly referred to as measurement is a systematic effort to collect, compile, process and interpret data, facts and information that can be accounted for. (5) Achievement of Performance, the process of assessing the success or failure of the implementation of activities that have been determined. (6) Utilization of performance information for continuous performance improvement.

Based on the findings, the effectiveness of Performance Accountability Management in increasing accountability at UNNES was 80.72%. The available performance planning documents were 86.15%. According to respondents, 83.08% of performance planning at UNNES was outcome-oriented. Performance reports have also been prepared on time 80.77% of the time. At UNNES there was an information system or performance information mechanism of 78.46%, and has determined Key Performance Indicators (IKU) of 85.38%.

Table 2. Likert Scale Results of Performance Accountability Management Indicators

NO	INDICATOR	LIKERST RESULTS
1	Availability of performance planning documents	86,15%
2	Outcome-based performance planning	83,08%

3	On time work reports	80,77%
4	Availability of information system/ performance information mechanisms	78,46%
5	Availability of IKU	85,38%
	The Effectiveness of Performance Accountability Management in Increasing the Accountability at Universitas Negeri Semarang	80,72%

Source: Processed Data, 2023

Performance reports are actually an overview for outsiders to explore the performance within institutions. Therefore, this overview needs to give an impression to those who see it. If it is good, people may think that the institution performance might good as well (Pratam, 2019). Reports intended for monitoring purposes, which later aim at controlling particular tasks or programs should be able to trigger control actions. That is why, reports must portray various targets achievements of short-term, detailed, and include in the elements that contribute to success [15].

Disclosure and presentation of performance gap analysis are commonly needed by a leader. Hence, performance reports for both monitoring and accountability are significant since those reflect information for performance accountability. Planning is a future-oriented activity, so this occasion can be a starting point in measuring performance.

Performance accountability management covers:

1. Creating short-term performance planning documents (annual work plans), 5-year strategic plans.
2. Short-term work planning documents and strategic plans as well as performance determination. These activities are equipped with supporting data from work plan documents, strategic plan documents and performance determination documents.
3. Planning documents must be outcome-oriented, including:

    a. Creating derivative work plans that support improving public services (setting service standards, excellent service culture, community satisfaction surveys).

    b. Create derivative work plans that support anti-corruption activities (gratification control, implementing Government Internal Control System or GICS, public complaints, WBS). These activities are equipped with supporting data: derivative work plan documents that support improving public services and support anti-corruption activities.

4. Key performance indicators (KPI)

    a. Has a KPI decided by the organization.

    b. Create additional KPIs according to the characteristics of work units that support improving public services. This activity is supported with supporting data: IKU documents and additional IKU.

    c. Key performance indicators have been implemented using SMART principles equipped with additional supporting IKU documents with SMART principles.

    d. Performance reports are prepared on time. Compile Government Agency Accountability and Performance (GACP) on time (in February of the following year). This activity is equipped with data supporting GACP documents and GACP request letters.

    e. The performance reports must provide information about GACP which provides information about performance. This activity is supported with supporting data in the form of GACP documents

    f. Efforts to increase the capacity of human resources who handle performance accountability by involving employees in technical guidance/socialization on the

preparation of the GACP. This activity is equipped with supporting data from technical guidance /training/socialization report on the preparation of GACP documents.

g. Management of performance accountability by competent human resources:

Positioning employees who have competence in the field of accountability management.

1) Accountability management personnel have obtained a certificate for preparing GACP.

2) This occasion is equipped with supporting data on the list of employees who have taken part in the training.

According to the findings, the accountability performance measurement in increasing accountability at UNNES achieved the percentage of 79.87%. In addition, the accountability performance planning has covered the strategic plans by 83.05% and 82.31% of it has included quality plans. Then, 80% of the planning has achieved annual workplan standards. For more, the accountability of UNNES integrity zone has presented the complete performance by 73.85%. Here, the zone has made use of performance information by 79.23% and evaluation by 77.69%.

Table 3. The Results of Likert Scale of Accountability Performance Measurement Indicators

NO	INDICATOR	LIKERT RESULTS
1	The accountability performance planning has included strategic plans	83,05%
2	The accountability performance planning has included quality strategic plans	82,31%
3	The accountability performance planning has achieved annual workplan standards	80,00%
4	The integrity zone accountability has presented complete information of its performance	73,85%
5	The integrity zone accountability has made use of work performance	79,23%
6	The integrity zone has done evaluation	77,69%
	The Effectiveness of Accountability Performance Measurement in Increasing Accountability at UNNES	79,87%

Source: processed data, 2023

UNNES accountability performance planning must include strategic plans fulfilment. Its outcome-oriented documents should explain all strategies or guidelines as a basis for making decisions to performance accountability. In strategic plans, there lies goals, targets, policies, programs and activities made by estimating strategic environments as a continuous process of decision making. Those decisions are made through the utilization of various sources of anticipative knowledge and organized systematically to project performance accountability conditions in the future.

Wayne C. Parker states five benefits of accountability performance measurement, namely:

1. Performance measurement improves the quality of decision making

This measurement process enables to determine missions and decides the aim of pursuing particular goals. Besides, some methods can be applied to figure out the success of existing programs. In addition, the measurement can facilitate the legislature to focus on outcomes and give suitable evaluation to the budget implementation and

hold discussions regarding new program proposals.

2. Performance measurement increases internal accountability.

   Through performance measurement, accountability will automatically be created in all UNNES lines. The top line will then be responsible to the legislature. In this case, it is recommended to use a standard measurement system such as management by objectives to measure output and outcomes.

3. Performance measurement increases public accountability.

   Even though some parties consider performance evaluation reports are quite frightening, the reports are in fact good for measuring the success of performance measurement system. With the increase in the community involvement in UNNES policy making, the quality of programs outcomes will increasingly get more attention.

4. Performance measurement supports strategic planning and goal setting

   The process of strategic planning and goal setting will be less effective without the ability to measure performance and progress of programs. The absence of these variables will make the success of programs seem meaningless.

5. Performance measurement enables an entity to determine the effective use of resources.

   Society is increasingly critical in assessing the major UNNES programs. It is the reason why the evaluation is addressed to answer whether UNNES can provide the best service to the community. By measuring, analyzing and evaluating data related to performance, UNNES can immediately determine numerous ways to maintain or increase the efficiency and effectiveness of an activity and simultaneously provide objective information to the public regarding the results obtained.

CONCLUSION

Following the data analysis and discussion, several conclusions are drawn. First, the leader involvement is 73.42% effective in increasing the accountability at Universitas Negeri Semarang. Second, the leader involvement in all planning stages has 86.25% contributions. Third, the direct involvement of the leader during the planning preparation is 80%. Fourth, 85.38% of respondents argues that the leader always monitors the performance achievement regularly.

Other findings come to conclusions that first, the effectiveness of performance accountability management done in increasing the accountability at Universitas Negeri Semarang achieves 80.72%. Second, the existing performance planning documentations receives 86.15%. Third, of 83.08% performance planning at Universitas Negeri Semarang is considered to have been outcome-oriented by the respondents. Fourth, 80.77% performance reports have been compiled on time. Fifth, the existing information systems or mechanism at UNNES obtains 78.46% from the respondents. Lastly, Universitas Negeri Semarang Key Performance Indicator receives 85.38%.

Based on the conclusions, some suggestions and recommendations to develop the effectiveness of an integrity zone at UNNES are to maintain the availability of supporting documents in the leadership components, involve parties in the leadership components; and complete the management organizational structure. In addition, UNNES needs to increase the existing performance planning documents, improves performance plannings to be more outcome-oriented, and enhances the reports preparation to be on time.

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