Implementation of Good Governance in Komodo National Park Management: A Case Study

I Gde Sudiartha¹*, I Putu Sudana², A. A. N. B. Dwirandra³, I Gde Ary Wirajaya⁴

Abstract
This study examines the implementation of good governance at the Komodo National Park to provide a specific, in-depth, complex, and explorative understanding of it. The research methodology used was a descriptive interpretive Yin case study approach. Data were obtained through observation, interviews, and documentation. The results revealed that the Komodo National Park applies the principles of good governance, transparency, accountability, responsibility, independence, and fairness. Study findings also contribute benefits, ideas, and studies, which provide reference for and contribution to the management and stakeholders in conducting governance roles, especially for National Park management.

Keywords: good governance, management, national park

Introduction
The implementation of good governance has many benefits for government organizations and business organizations. This principle also applies to Komodo National Park, a government institution that carries out the task of managing the National Technical Implementation Unit for managing the conservation of natural resources and their ecosystems which is under and responsible to the Director General of KSDAE, Ministry of Environment and Forestry. For this reason, the whole activities of the Komodo National Park refer to the Strategic Plan of the Directorate General of KSDAE. Komodo National Park was declared a World Heritage Site and Man and Biosphere Reserve by UNESCO as one of the best performers besides Baluran, Wakatobi and Alas Purwo National Parks (Kementerian Lingkungan Hidup dan Kehutanan RI, 2018). The success of Komodo National Park in developing eco-tourism is a success in implementing the concept of good governance in its management amidst various phenomena of national park management.

Like the phenomenon that occurs in every National Park, there is illegal logging, hunting, extinction of protected animals so that the application of the principles of good governance is absolutely necessary to
create good governance (Keban, 2000; Sinambela, 2017; Mardiasmo, 2006).

The implementation of good governance in the public sector is evidenced by the existence of governance consisting of several main components such as transparency, accountability, responsibility, independence and fairness which can be linked to the management of National Parks (Farazmand, 2012; Ibrahim, 2008). By applying the concept of good governance, the management of Komodo National Park has linked management strategies with governance principles such as transparency, accountability, responsibility, independence and fairness.

The implementation of good governance is one way to measure the performance of an organization by applying transparency, accountability, responsibility, independence and fairness by positioning all elements working together in the organization, prioritizing collective interests rather than personal interests. Stewardship theory can be used to explain the implementation of good governance because this theory assumes that managers are not motivated by individual goals but organizational goals (Donaldson & Davis, 1991; Podrug, 2011). Accountability for organizational performance can be measured from a number of dimensions, including: transparency, accountability, control, responsibility and responsiveness. Accountability dimensions can be used as a basis for organizations in implementing good governance. So that accountability theory can be used as a basis for implementing good governance (Erkkilä, 2007; Messner, 2009). Both theories are important elements of the implementation of good governance (Osborne & Gaebler, 2003); Bryer in (Peters, 2018). The concept of good governance can also be linked to the theory of stewardship which is based on ethical, innovative, trustworthy and honest responsibility attitudes (Hernandez, 2008; Donaldson & Davis, 1991). The implementation of good governance can be interpreted as a mechanism for managing economic resources that is implemented with the principles of transparency and accountability (Mardiasmo, 2006); (Hadi, 2009). Several studies have shown that the implementation of good governance is one of the most important things in the principles of governance of a public organization (Kumorotomo et al., 2015; Mardiasmo, 2006; Novianti, 2015).

Research on the implementation of good governance has been carried out both in relation to business organizations (Beasley, 1996; Monks, 2005) and public organizations (Sadjiyono, 2005; Ibrahim, 2008). In the public sector, the implementation of good governance is related to public services in government (Sadhana, 2018; Santosoto et al., 2018; Undang-undang Republik Indonesia, 2009). Then the implementation of good governance in the business sector is associated with applying the principles of management of business unit management (Hunger & Thomas, 2004). The implementation of good governance has been carried out using a strategic approach (Mardiasmo, 2006; Sedarmayanti, 2004), as well as an interpretive approach by promoting transparency and accountability through the integration of information systems (Lusiana et al., 2019; Undang-undang Republik Indonesia, 2009; Setkab, 2010).

Although previous research on good governance has been carried out in various organizations, no similar research has been carried out in the National Park. This research was conducted to fulfill the study of the implementation of good governance in Komodo National Park. Tracing the results of scientific research shows that research specifically on the application of good governance in national park management using a case study approach has not been widely carried out. In case study research, this study can provide an appropriate research approach in exploring in-depth understanding of specific, complex phenomena and exploration of the realities in the field (Yin et al., 2013;
Eisenhardt, 1989). Case studies can be structured to illustrate a unique case, with the main feature of showing a deep understanding of the case (Creswell & Creswell, 2013; Yin et al., 2013; Pratiwi & Sentanu, 2019; Sudaryono, 2019).

This study aims to examine the implementation of good governance in Komodo National Park using a case study approach. Because this method is seen as the right research approach to explore in depth the success of implementing good governance that is well implemented, intensively, in detail and with direction. The case study approach contributes to the use of the concept of good governance as a theoretical basis for research in public sector organizations, particularly those that have similarities with National Park management. In a practical order, the success of implementing administrative governance, good budget reporting, can be a reference and contribution for management and stakeholders as well as other national park UPTs that have the potential to be followed.

The concept of good governance, is one of the important elements of public sector management, which contains several principles such as leadership, transparency, integrity, responsibility, fairness, trust, balance, clarity, honesty, consistency, rule of law, vision and mission in the public sector. (Mardiasmo, 2006; Lele, 1989; Novianti, 2015). The application of the principles of good governance is assessed starting from planning, implementation and accountability. This discussion emphasizes that, from the point of view of good governance and management, shows a solid basis for implementing the concept (Kumorotomo et al., 2015; Kaihatu S. Thomas, 2006; Gordon et al., 2002; Novianti, 2015). The application of good governance in its implementation as a basis for studies of success or failure, the existence of innovations, ideas, processes in public sector organizations including the management of National Parks (Matei & Bujac, 2016; Tyran & Sausgruber, 2005; Matnuril et al., 2019; Nurhidayat et al., 2020). To determine the boundaries of a case study, in this study the term good governance refers to regulation of the minister of state apparatus utilization (Per. Men. PAN) and Bureaucratic Reform of the Republic of Indonesia No. 53. 2014 date. November 20. 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting, and Procedures for Reviewing Performance Reports of Government Agencies; Regulation of the Directorate General of KSDAE No: P.8 / KSDAE-SET / 2015 dated 17 Sept. 2015 concerning Guidelines for the Preparation of Performance Reports (LKj) and reviews of the Scope Performance Report Documents of the Directorate General of Natural Resources and Ecosystem Conservation and the 2015-2019 BTNK Strategic Plan.

Research Method
This study uses an interpretive paradigm in which the researcher wants to reveal, understand, and explain the phenomenon regarding the implementation of good governance in the UPT BKSDA Komodo National Park. The time span used in this research was carried out for 8 months (February - September 2020) starting from observation to collecting documents, collecting documentation and conducting semi-structured interviews. The interpretive paradigm covers a wide range of philosophical and sociological thinking which has the main characteristics for understanding and explaining the social world, especially in the viewpoint of people who are directly involved in social processes (Clark et al., 1981; Eisenhardt, 1989.).
This research approach is a qualitative case study approach, because it can provide an in-depth understanding of specific, complex and exploratory phenomena on real situations (Yin et al., 2013); (Creswell & Creswell, 2013). The phenomenon under study requires a deeper study and reveals the peculiarities or uniqueness of the practice of implementing good governance in the UPT BKSDA Komodo National Park. The cases that occur are limited by time and activity, and complete information is collected using various data collection procedures based on a predetermined time (Creswell & Creswell, 2013).

The concept of good governance with a case study approach is an empirical inquiry that investigates phenomena in the context of real life, when the boundaries between phenomena and contexts are not clearly visible and where multiple sources of evidence are utilized (Yin et al., 2013). Exploratory research cannot be separated from organizational correspondence. Research relationships are established through communication with Administrative Public Relations Officers and Echelon IV Officers of the Komodo National Park Office. To be able to access research data so that there are no difficulties during research.

This research data was obtained through field observations, interviews, documentation, documents related to the object of research (Sugiyono, 2017). Field observation data regarding the planting of mangrove trees on 15-17 June 2020 on Papagaran Island as a form of Komodo National Park's responsibility to the environment then, documents related to the object of research in the form of a work agreement between BTNK and the Directorate General of BKSDAE, BTNK Performance Report 2018 as a form of transparency management so that information disclosure is created, data documentation in the form of photographs about management activities of the Komodo National Park, semi-structured interviews were conducted on September 21-23 with the Head of Forest Ecosystem Control, the sub-division of the budget monitoring work unit, the Head of the BTNK sub-public relations and one of the echelon IV officials regarding the implementation of good governance in the management of Komodo National Park. The key source in the interview conducted was one of the echelon IV officials with the source code MW1 because the person concerned acted as a coordinator and was responsible for implementing the work agreement program and implementing good governance in the implementation of the work agreement. The case study data analysis technique used follows the case study research design proposed by (Yin et al., 2013) which divides the case study process into three steps, namely 1) define and design, 2) prepare, collage and analyze, and 3) analyze and conclude. The step of define and design consists of two steps, namely develop theory and select case and design data collection protocol. The next step, prepare, collage and analyze, is related to the conduct of conduct case study and write individual case reports. The final step is analyze and conclude which consists of draw cross-case conclusion, modify theory, develop policy implication, and write cross-case report (Yin et al., 2013).

The research was conducted at the Komodo National Park, West Manggarai Regency, after obtaining approval from the Head of the UPT BKSDA cq General Administration Affairs and archives of Komodo National Park by considering the principles of research ethics, namely informed consent, anonymity, and confidentiality (Hidayat, Jurnal Ilmiah Akuntansi dan Bisnis, 2021 | 301
This study used Echelon IV officials as key sources, due to the rules at the Komodo National Park to conduct research-related interviews. Researchers as human instruments determine the focus of research, select sources as data sources, collect data, assess data quality, analyze data, interpret data and make conclusions on their findings by observation, interviews and documentation (Sugiyono, 2017).

The data that has been collected is analyzed following three stages with reference to the design proposed by (Yin et al., 2013) with stages such as: 1) defining and designing research data, this stage is carried out by collecting the necessary data based on the research carried out such as conducting field observations, collecting documents related to research and seeking information on parties to be interviewed, 2) preparing and analyzing research data, after the research data is obtained and the parties to be interviewed agree, a time and place will be designed to carry out field observations, documents to be taken so that the BTNK can easily prepare and schedule interviews with parties who have agreed to conduct interviews, 3) analyze and conclude the results of research data analysis are carried out after the research data is accurate and in accordance with the object of research well i tu during observation, documents related to research and the results of interviews with related parties so that conclusions can be drawn appropriately. Furthermore, namely preparing, collecting and analyzing related to the implementation of the first case study, second case study, remaining case studies and writing individual case reports. The last is analyzing and concluding, which consists of drawing cross-case conclusions, modifying theories, developing policy implications and writing cross-case reports.

At the stage of designing the research, it was carried out by developing research on good governance, this study was carried out to develop theories that are directly related to research such as the theory of stewardship, accountability and governance. Furthermore, the development of a theory to determine the case boundaries for implementing good governance. Data collection in each case uses sources as a basis by conducting semi-structured interviews in the practice of implementing good governance. The completeness of the data for each case will be very supportive in writing research reports based on the results of interviews, observations and documentation that were previously verified, first checking the narrative, accuracy and unclear interview results. Then draw conclusions by matching the empirical data pattern with the concept of good governance, conducting dialogue based on the theory used, namely the theory of governance, accountability and stewardship, then there are implications between the theory and concept of good governance and research results. The final step is to write a research report using direct quotations from sources and is narrative in nature.

To determine the validity of the study, 4 (four) criteria were used, namely trust, transferability, dependence, and certainty (Moleong, 2017). This confidence criterion shows the degree of confidence in the findings by means of proving the multiple facts being studied, by comparing the interview data with the interrelated observation data. Then transferability refers to the ability level of qualitative research results by enriching understanding, comparing similar, relevant research on the implementation of good governance. Dependency refers to consistency in collecting data, forming, using concepts, making interpretations to draw conclusions, by testing the research process so as to
create confidence in the results of the research. The certainty of the research results is carried out by careful examination of the research process, the results of the research in consultation so that input is obtained to increase the certainty of the research results.

**Result and Discussion**

The implementation of good governance has several indicators such as transparency, fairness, accountability, responsibility, rule of law, participation, orientation, consensus, effectiveness and efficiency, and strategic vision (Kumorotomo et al., 2015). A review of the sources assessed from the theory of governance, accountability and good governance, the management of Komodo National Park in terms of transparency, accountability, responsibility, independence and fairness is presented according to the concept of the National Committee on Governance (KNKG). This research uses a case study, which is a series of scientific activities carried out intensively, in detail and in depth as well as exploratory about a program of implementing good governance in the management of the National Park. To gain knowledge about these events use the support of data obtained in the context of real activities implementing good governance in the management of Komodo National Park. Data collection to support this research was carried out by observation, documentation study and in-depth direct interviews (Abdoelkadir & Yunus, 1994).

Good governance is one of the pillars of the governance system which is closely related to trust in the implementation of the organization, the government must also be able to create a clean and authoritative bureaucracy by implementing good governance. Research data obtained based on direct observations in the field in the context of the Rehabilitation program for the environment due to areas that are degraded due to sea water erosion, documentary data and good governance implementation program documents obtained from photos of program implementation carried out in terms of processing garbage around the national park, prevention of illegal fishing, education regarding fire management in conservation areas, the existence of work agreements, targets and program realization, to get certainty of the truth of all the data the researchers conducted a direct interview with one of the echelon IV officials who acted as the person in charge of program implementation to get the truth between the data obtained by the implementation that has been done. The terminology of case studies seen from the application of the concept of good governance refers to the regulation of the Minister of state apparatus utilization (PAN) and Bureaucratic Reform of the Republic of Indonesia No. 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting, and Procedures for Reviewing Performance Reports of Government Agencies and Regulation of the Directorate General of KSDAE No P.8 / KSDAE-SET / 2015 concerning Guidelines for the Preparation of LKJ and Reviewing Documents on the Performance Reports of the Directorate General of KSDAE in 2015.

The management aspects of Komodo National Park show that there is an effort to implement good governance by; program formulation, program implementation and program implementation reports based on the principles of transparency, accountability, responsibility, independence and fairness. The results of discussion and research examined the implementation of good governance in the scope of the Komodo National Park in the form of field observations on 15-17 June 2020 regarding mangrove planting activities on Papagaran Island, documentation data of photos of Komodo National Park management activities, documentary data on performance agreements and reports BTNK.
2018 performance as well as a narrative excerpt from an interview with one of the echelon IV officials on September 20-22 as a key source with source code MW1. The results of the MW1 source interview were in the form of a narrative quote recorded by the researcher and a manuscript was made. The results of the research have gone through an in-depth analysis process of the MW1 source's statements based on case boundaries, which are retold about the implementation of good governance in the management of Komodo National Park.

Transparency about the management programs of Komodo National Park is an early stage in implementing good governance. The transparency of the program is stated in the activity performance agreement through the planning of the work program made by the Komodo National Park so that there is information disclosure and then submitted to the Directorate General of KSDAE. After the work plan is approved by the Directorate General of KSDAE, a work agreement is drawn up containing the proposed activity targets, activity performance indicators and targets to be achieved within 12 months. This statement is based on the results of an interview on September 21, 2020 with MW1:

"... I can explain that the management of Komodo National Park already has an order that has been stipulated in (Indonesia & Indonesia, 1990) concerning the protection, preservation and utilization of ecosystems, species and genetic resources to realize the preservation of biological natural resources and balance of ecosystems, by the Directorate General. KSDAE through activity performance planning is then stipulated in the activity performance agreement. So that the implementation of the contents of the work agreement can be accounted for to the Directorate General of KSDAE and the community around Komodo National Park, a target has also been set that must be achieved within a period of 1 (one) year ..."

Based on the agreed performance agreement document, it is clearly written that information disclosure regarding the Komodo National Park management program has indeed been agreed upon and must be implemented within 1 (one) year of the work agreement. This is true, such as the results of interviews and explanations from the MW1 source regarding the implementation of good governance in implementing transparency supported by evidence of a performance agreement between the Directorate General of KSDAE and the Komodo National Park Office in the contents of the agreement that work programs must be implemented. Program planning stipulated in the performance agreement with the Directorate General of KSDAE is inseparable from participation, because it is a form of active and voluntary community involvement and participation in the implementation, decision making, and utilization of work program (Nopriono & Suswanta, 2019).

The application of transparency is one of the important elements in good governance (Gordon et al., 2002; Novianti, 2015; KNKG, 2010) so that the characteristics shown from the transparency of the implementation of good governance in Komodo National Park are; 1) there is a program planning that is decided in the activity performance agreement, 2) the work agreement that has been approved is the openness of the type of program that must be implemented within a period of 1 (one) year, 3) Program planning also involves the Community, Customary Leaders, 4) Performance Agreement Activities involving BTNK work partners, 5) Activity Performance Agreement is a program that is formed on an ongoing basis.
After the activity performance agreement is determined and the budget has also been approved by the Minister of Finance through the Directorate General of KSDAE, the program can be implemented. The implementation of good governance as a form of program implementation, the Komodo National Park Agency implements accountability for program implementation performance, as measured by activity performance indicators, and is a form of reports from the Komodo National Park to account for the success / failure of program implementation summarized in the performance program implementation (Jenkins & Gray, 1993; Fajarudin, 2001). Such as the results of the interview on September 21, 2020 conveyed by the MW1 source:

“... Then I can explain, after the activity performance agreement is approved and decided to be implemented, the implementation of the contents of the agreement cannot be separated from the use of the budget which has also been approved by the Ministerial Decree. Keu. through the Directorate General of KSDAE. Accountability for budget management is elaborated through priority and non-priority activities, all of which must be completed within 1 fiscal year. And also stipulated regarding the program mechanism that will be implemented and its achievements will be assessed through realization with predetermined targets."

The BTN Komodo performance agreement is a sheet / document containing an assignment from the Director General of KSDAE to the Head of the Komodo National Park to implement the natural resources and ecosystem conservation / national park management activities accompanied by activity objectives and activity performance indicators. The formulation of the Komodo National Park Office work agreement is a concrete manifestation of the implementation of good governance of the Komodo National Park and the Director General of KSDAE to improve integrity, accountability, transparency, and serve as an instrument for monitoring and evaluating the organizational performance of the Balai UPT Komodo National Park. The achievement of the implementation of the work agreement that has been determined and in the framework of assessing the achievement of the vision and mission, performance measurement and performance accountability analysis are carried out (Abdoelkadir &
Yunus, 1994):1; (Undang-Undang Nomor 25 Tahun 1999, 1999) within the scope of the Komodo National Park for 1 (one) fiscal year. As stated in an interview on September 21, 2020 by MW1 source:

"... I will continue, yes, the implementation of good governance in performance accountability is carried out by managing the conservation area for Indigenous / village communities. The focus is on tourist areas because one of the uses of conservation areas is aimed at eco-tourism as a result of the increasing impact of tourist visits. Collaborative area of traditional conservation forest zones, guidance is carried out for the community to utilize forest products other than wood such as black honey and BTNK facilitates the marketing. Collaborative efforts have been made with several partners to deal with waste problems by involving communities around the area conservation. Monitoring, preventing hunting for Komodo dragon food, identifying Komodo dragon nests so as not to be disturbed is done so that the ancient animal population from year to year remains stable. I also inform you that a survey has been carried out to restore the 173 Ha of degraded areas”.

Efforts to organize the Komodo National Park marine area continue to be carried out by applying the principles of good governance. The implementation is carried out with performance accountability supported by the available budget. Regarding the dynamics of the management of the Komodo National Park which shows that the achievement of performance indicators is very satisfying. Based on the results of the interview on September 21, 2020 with the MW1 source, it can be described as follows:

“... You also need to know that the Komodo National Park, the environment consists mainly of waters and small islands with dry and barren natural conditions and inhabited by residents, to overcome this, the BTNK has taken restoration steps carried out around the conservation area with greening, replanting coral reefs. The performance program is the island of Papagaran, where the focus is more on flora and fauna because the natural conditions are quite barren. Routine patrols are also carried out to oversee the National Park Area. To support the supervision of the BTNK through the forestry police formed Forestry Police Partners (MMP), Other Forest Security Personnel (TPHL) and environmental activists. The improvement of Komodo National Park infrastructure which is being promoted to support one of the functions of the national park, namely ecotourism, has a very good impact. This is evident from the increase in PNBP (non-tax state revenue) which is very significant from the target set”.

The implementation of all programs that have been stipulated in the Performance agreement cannot be separated from the support of BTNK management, in this case the Head of BTNK, Staff and Work Partners so that the application of the principle of accountability in good governance can be carried out by implementing programs that have been decided in the performance agreement based on indicators of BTNK activity performance. The accountability of program implementation as written in the performance agreement shows the allocation and emphasis on the use of the budget and its accountability which emphasizes on ecotourism areas, degraded areas, so that the use and allocation of the budget is in accordance with the content of the work agreement. This is in accordance with the results of the interview with the MW1 source by showing evidence and one of the contents of the performance agreement as well as the amount of the budget that has been allocated. The implementation of good governance in the management of Komodo National Park applies a concept of integrity that has been agreed
upon with the budgeting flow and principles that have been realized by the Minister of Finance through the Director General of Budget so that accountability is measured in the attachment to Activity Performance Indicators (Appendix 1).

The characteristics of accountability in implementing good governance in the management of Komodo National Park are evidenced by 1) implementation of targeted work programs, 2) Use of the right budget in accordance with the priority program, 3) Transparency in the use of the budget is manifested in detailed, directed, and transparent activity performance indicators, 4) Performance Accountability aims to account for the targets and realization of the implementation of the programs that have been implemented, so that the use and absorption of the budget can be accounted for, 5) Accountability shows assertiveness in the implementation of good governance, which is clearly reflected in the existence of targets for program completion with the use of budgets so that honesty, loyalty and professionalism are required in implementing good governance in Komodo National Park.

The implementation of the national park management program will result in social and economic impacts due to the involvement and participation of the community, the responsibility for these impacts is a tangible form of the application of good governance principles such as responsibility for the results of the implementation of the program. To answer this challenge, Komodo National Park has done things related to responsibility for the environment and the surrounding community; (Nasir et al., 2013; Nurfadilah & Sagara, 2016) such as the results of an interview on 22 September 2020 with MW1 source:

"... I see, I can say that the Komodo National Park has a lot more waters. Of course, the activities of the community are more as fishermen. Its main asset is the Komodo Dragon. The beauty of the underwater world also supports the National Park Area. In order to overcome the impacts arising from fishermen's activities, the mapping of the conservation area zone has been changed so that there is a clear boundary for the free zone for fishermen to look for fish. An understanding of the national park area is also carried out by carrying out training and counselling on the importance of maintaining, maintaining the national park area so that it is useful for preserving nature, increasing the economic level of the community with the existence of ecotourism, a form of responsibility that has been An assessment was also carried out on the effectiveness of the management of the national park with the Management Effectiveness Tracking Toll (METT) which aims to monitor the implementation of the program...."

The implementation of good governance by implementing the responsibility of the Komodo National Park focuses on areas that have an impact on the management of the National Park, such as ecotourism, in addition to the economic impact of illegal fishing, illegal hunting, natural impacts such as forest fires due to natural conditions, and conservation of the area. Komodo National Park. As a continuation of the interview on September 22, 2020 with MW1 source:

"I will continue, mangrove planting in areas affected by sea water erosion is routinely carried out every 6 months. Waste management is carried out by conducting integrated organic waste management training with the community. The ecology of the Komodo National Park area is mostly influenced by hot climates, with savanna and grassy conditions very wide with forest fires. Through the STPN, each region implements a program prohibiting forest encroachment activities, camping around..."
conservation forests. Socialization is carried out to residents around the Area and tourism operators to comply with the prohibition of not carrying out activities in areas that are vulnerable to fire.

The content of the performance agreement with the Directorate General of KSDAE which has been agreed upon is the improvement of the degraded environment and the impact of the management of the National Park. Rehabilitation data that has been implemented in the implementation of the national park management impact program include mangrove planting programs in degraded areas, waste management, ecotourism area management, forest fire prevention, prevention of illegal fishing in conservation areas, requiring certainty and reality that has been carried out so that the responsibility is carried out can be accounted for.

This is in accordance with the results of interviews conducted with MW1 source who have conveyed that the form of responsibility of the BTNK in overcoming the impacts resulting from the management of Komodo National Park has been carried out based on the contents of the performance agreement that has been made. Therefore, the form of responsibility given must be realized in a tangible form, the implementation of which is outlined in the application of good governance by applying the principles of responsibility, such as: 1). Integrated supervision of conservation areas and national park zones, 2). Conduct education and guidance on the importance of maintaining and maintaining Conservation Areas, so as to provide benefits to the community's economy and
environmental preservation, 3). Reporting on work programs that have been achieved in carrying out the responsibility for conservation, especially the improvement of degraded areas and their surroundings, 4). The implementation of responsibility shows that BTNK in implementing good governance in the management of Komodo National Park has carried out and carried out its responsibilities in a sustainable manner through the implementation of activity performance agreements, 5). There is collaboration between the BTNK, partners and the community in implementing responsibility for the National Park Area.

The policy direction of the Komodo National Park Management Center supports the target of the Directorate General of KSDE, namely increasing the effectiveness of conservation forest management and biodiversity for sustainable use for economic, social and ecological interests by applying the principle of independence in good governance. Governance in Komodo National Park with the principle of independence focuses on professional management of the organization, quality, honesty, standards and work ethics, objectively and transparently (Mulyadi, 2014; Sukriyah et al., 2009). The implementation of the independence of Komodo National Park starts from the preparation of work plans, performance agreements and budgets. The application of the principle of independence that is applied in the management of Komodo National Park, such as the results of an interview on September 22, 2020 with MW1 source:

“….. regarding independence, I can explain like this, the implementation of good governance in the implementation of independence in BTNK cannot be intervened, there is pressure from the authorities, the interests of certain parties because they already have a channel and targets set by the Directorate General of KSDAE. In carrying out its functions, BTNK is free to collaborate with various parties to support the implementation of its programs. The management of Komodo National Park already has limitations in implementing its program. Then the BTNK is only responsible to the Directorate General of KSDAE to provide reports on performance, the existence of cooperation with external parties in implementing the program in a sustainable manner. …”

Activities and programs planned or implemented by BTNK certainly intend to achieve the vision and mission and objectives, namely the richness of biodiversity, which can function in supporting efforts to improve the welfare and quality of human life based on harmony and balance. (Khan & Dash, 2014; Olson & Borman, 1989; Meyer et al., 1993; Mowday et al., 1979). One measure to assess the success of its performance can be seen from how BTNK plans a program by including the parties, one of which is the community empowerment program. The implementation of good governance in the implementation of independent management of Komodo National Park has gone through several stages such as; management plans, strategic plans, institutional capacity, skills building for local communities, economic business assistance and conservation models. In accordance with the results of the interview on September 22, 2020 with MW1 source:

“… let’s continue, the synergy between the community empowerment planning process at the Komodo National Park and the local government musrenbang shows that participation is carried out through forestry extension agents and community empowerment. This process is an attempt to harmonize conservation program activities with the government and the private sector. When viewed from the objectives contained in the performance agreement document, it shows that the independence of the management of Komodo National Park is still running according
to the targets that have been set, and also receives input from the results of the 
*musrenbang* with the local government ...”

In implementing the principle of independence in the implementation of good
governance, Balai Taman Nasional Komodo has had a permanent program in accordance 
with the work agreement with the Directorate General of KSDAE. The existence of 
cooperation with several institutions, including environmental activists, police, financial 
institutions and non-governmental organizations, proves that BTNK has the freedom to 
be responsible for collaborating to support the implementation of the Komodo National 
Park management program in accordance with the contents of the agreement. In 
implementing this program, the BTNK is free from pressure from the authorities and 
interested parties. With the existence of a cooperation between various parties, it is 
hoped that the program agreed in the agreement will be implemented as well as possible 
so that the output of the program can be accounted for. This is in accordance with the 
researcher interview with the MW1 source that BTNK's independent attitude in 
implementing the program is indeed running in accordance with the contents of the 
agreement that BTNK is free to collaborate with various parties to support its program 
and report which parties are participating in the collaboration so that the national park 
management program Komodo which has been agreed is going well. The independence 
of the Komodo National Park Office is only responsible to the Program which has been 
designated as the technical implementer of the KSDAE Directorate General and reports 
the results of the implementation. Independence in the management of Komodo National 
Park reflects characteristics such as; 1) The existence of planning, institutions, 
participation and programs 2). Supervision of program implementation is carried out by 
the Directorate General of KSDAE, 3). Accountability for the results of the implementation 
of the performance program to the Directorate General of KSDAE, 4). There is a stipulated 
time for the implementation of the program, 5). There is no pressure from any party 
regarding program implementation and must refer to the performance agreement.

In implementing good governance, it shows that the Fairness concept is needed 
to maintain the stability of an organization, essentially every part of the organization has 
the same opportunity to develop and contribute to the organization. Fairness is fair and 
equal behavior in fulfilling the rights of stakeholders that arise from the existence of 
applicable agreements and laws (*Hansen & Mowen, 2013*; *Subramaniam & Ashkanasy, 
2001*). This explanation is very relevant to the application of the principles of good 
governance in the management of Komodo National Park because in the concept of 
implementation it is in accordance with this definition, namely the existence of a work 
agreement, it is clear what the demands and the agreement made between BTNK and the 
Directorate General of KSDAE must be fulfilled so that the objectives of the agreement is 
achieved.

Fairness or equality in organizational management must be built by promoting 
professionalism. In implementing the Fairness principle, the Komodo National Park Office 
emphasizes that staff and partners always innovate and provide input or suggestions so 
that the evaluation of program success can be improved in the future. As the result of an 
interview on September 23, 2020 with MW1 source:

“... For this I can say that the management of the Komodo National Park is of course 
a professional attitude that must be applied, it is clear that there is a structure, namely 
a performance agreement. This is non-negotiable, because it is a national program in 
the success of a conservation program that will benefit the community by increasing
the economic level with the existence of ecotourism, one of which is improving the environment that is degraded due to natural changes, man-made and most importantly, it is very important to maintain and maintain the potential of one of the wonders of the world, namely the Komodo Dragon ...

The current challenges faced in the management of Komodo National Park are still not widely understood by the principles of good governance, especially fairness by a small part of the community, so that constraints in its implementation still cause classic problems such as illegal hunting, forest logging, fishing activities in the National Park Area. Continuation of interview with MW1 source:

“... What is still our homework being that there are violations in the Komodo National Park area... but it is still within a reasonable scope, in previous years such as 2014-2017 the level of violations tended to decrease. We realize that the understanding of the concept of Governance is not fully understood by the people around the national park, even though the concept, if implemented and understood in general, is very good. As you can see, Komodo National Park is one of the tourist destinations with increasing visits from year to year. The impact is that everyone can feel both business actors, the surrounding community and developing economic growth. Therefore, in overcoming these problems we have strategies such as: first to conduct education, second to facilitate settlement at the KAGUM office by involving the Forestry Police and the police, third if the stage of the violation is classified as serious, we will submit it to the Police and continue the settlement in court...

The Komodo National Park Office provides opportunities and freedom for staff and partners to provide advice and input for the progress of National Park management. Inputs and suggestions can be conveyed through evaluation meetings on the implementation of programs. Equality and fairness of the contents of the work agreement program between KSDAE and BTNK is carried out based on emphasis on degraded areas, enhancing eco-tourism, handling waste, planting mangroves, preventing illegal fishing, fires and the Komodo population. Based on the documentation data and work agreement documents obtained, it can be explained that all programs are running well based on the achievement of the program absorption indicator of 102.85%. This was confirmed with the MW1 source during an interview. From the results of the interview, the source explained that the implementation of the Komodo National Park management program was measured based on the indicators set by the Directorate General of KSDAE as benchmarks for the implementation of the program. So that the implementation of the contents of the cooperation program in the management of Komodo National Park can be accounted for based on the agreed performance agreement.

In addition, the Komodo National Park Office also provides opportunities for all staff to have careers in accordance with their competencies so that regeneration will occur whenever needed considering that every year there will be retired staff or officials. In the implementation of Fairness or Equality and Justice, the Komodo National Park has implemented the principles of good governance which can be seen from its characteristics such as: 1). Report all programs that have been implemented in accordance with the contents of the performance agreement to the Directorate General of KSDAE, 2). Receiving suggestions and criticism of programs that have been implemented, 3). Provide opportunities for all staff to improve their competence in accordance with the principle of equality and participate in advancing the organization, 4). Program implementation
based on the contents of the performance agreement, 5). The program implementation liability report is made within 1 (one) year of the performance agreement.

The concept of good governance is an important element in the management of a public organization. Because the concept contains the main characteristics including leadership, transparency, integrity, responsibility, fairness, trust, balance, clarity, honesty, consistency (Erkkilä, 2007; Fadilah, 2013; Farazmand, 2012), the results of the research show that good governance practices The management of Komodo National Park applies main principles that reflect the characteristics of the disclosure of work plan information, approval of work agreements and approved budget amounts, the Accountability stage is indicated by the accountability of work program implementation, the amount of budget absorption that has been used and the results of the work plan that has been achieved.

The form of responsibility for performance achievement is indicated by the characteristics of education about conservation areas, protection of sustainable conservation areas and community participation, the principle of independence of the management of Komodo National Park shows characteristics and has a clear program flow because there is a work agreement between the Directorate General of KSDAE and BTNK so that it does not can be intervened, the characteristics of fairness and justice are shown by handling violations prioritizing the concept of understanding the law and equality shown by providing opportunities for all staff to contribute ideas for the sustainability and progress of the Komodo National Park conservation program.

The implementation of good governance in public organizations is inseparable from the participation of the community and the surrounding environment, the characteristics of community participation in the management of Komodo National Park do not appear in the application of the concept of good governance but have meaning and relevance and play an active role in implementing the Komodo National Park program. Community participation is also one of the principles in the management of National Park Areas that must be applied in addition to being cooperative, emancipatory, transparent, accountable and sustainable (Sutoro, 2014); (Wijaya & Sari, 2020).

The sustainability of a program (sustainable) in National Park management is very dependent on the success of organizational governance, organizational commitment, because good organizational performance has the characteristics of loyalty, honesty in its management, trust, professionalism, openness, (Hernandez, 2008; Gina et al., 2014; Mediaty et al., 2017) although these characteristics are not explained in the concept of good governance. The study of these characteristics can also be used as a reference in the application of good governance as a basis for research in the management of the public sector, especially those with characteristics such as National Parks. The practical benefits of this research can be a reference and contribution to the management of the National Park and stakeholders in carrying out its governance role by implementing the concept of good governance as implemented by Komodo National Park, namely Information Openness, accountable accountability, responsibility for the impact of program implementation, not easy. intervention, and there is Equality.

Conclusion
Based on the discussion and research that has been conducted, it can be concluded that the implementation of good governance in the management of Komodo National Park carries out aspects of program formulation, program implementation and reports on the implementation of the Komodo National Park management program based on the
principle of transparency of information disclosure, accountability for budget use, responsibility for environmental improvement. Around the National Park, independence in implementing the program without the interests of certain parties and fairness of benefits felt by the surrounding community with the existence of the National Park.

Researchers are very aware that this research has limitations and is not yet perfect. Researchers used several sources as a source of information on the implementation of good governance in the management of Komodo National Park, such as the Head of Forest Ecosystem Controller, the Sub Head of Public Relations for BTNK, Sub Head of the Budget Monitoring Unit and Echelon IV Officials. Researchers have not made the community additional sources in assessing the implementation of good governance in the management of Komodo National Park. Further research can add sources from outside the organization who understand the governance of similar organizations so that they can support research towards a perfect direction. As the technical implementing unit of the National Park BKSDAE full of government regulations, of course good governance becomes a foundation for implementing good governance so that this research can be a replica in its implementation and can also be a reference for other technical implementing units of BKSDA National Parks.

References

Abdoelkadir, K. K., & Yunus, H. (1994). Developments in Indonesian Accountancy. In Accounting Education for the 21st Century (pp. 59-72). Pergamon. https://doi.org/10.1016/b978-0-08-042405-7.50015-0

Beasley, M. S. (1996). An empirical investigation of the relation between board of director composition and financial statement fraud. Accounting Review, 45(4), 443-465.

Clark, P. A., Burrell, G., & Morgan, G. (1981). Sociological Paradigms and Organizational Analysis: Elements of the Sociology of Corporate Life. The British Journal of Sociology, 32(3), 455-456. https://doi.org/10.2307/589304

Creswell, J. W. & Creswell, J. D. (2013). Research Design - Qualitative, Quantitative and Mixed Methods Approaches. Sagepub.

Donaldson, L., & Davis, J. H. (1991). Stewardship theory or agency theory: CEO governance and shareholder returns. Australian Journal of Management, 16(1), 49-64. https://doi.org/10.1177/031289629101600103

Eisenhardt, K. M. (1989). Building theories from case study research. Academy of management review, 14(4), 532-550.

Erkkilä, T. (2007). Governance and accountability-A shift in conceptualisation. Public Administration Quarterly, 31(1/2), 1-38.

Fadilah, S. (2013). The influence of good governance implementation to organization performance: Analysis of factors affecting. The International Journal of Social Sciences, 7(1), 15-33.

Fajarudin. (2001). Kemitraan Menuju Kolaborasi Pengelolaan Taman Nasional Komodo 2001. PT Putri Naga Komodo.

Farazmand, A. (2012). Sound Governance: Engaging Citizens through Collaborative Organizations. Public Organization Review, 12(3), 223-241. https://doi.org/10.1007/s11115-012-0186-7

Gina, A. O., Adeghe, D. R., & Osaretin Kingsley, A. O.-E. (2014). Internal Control As A
Potential Instrument For Corporate Governance. *IOSR Journal of Economics and Finance*, 2(6), 66-70. https://doi.org/10.9790/5933-0266670

Gordon, T., Fischer, M., Malone, D., & Tower, G. (2002). A comparative empirical examination of extent of disclosure by private and public colleges and universities in the United States. *Journal of Accounting and Public Policy*, 21(3), 235-275. https://doi.org/10.1016/S0278-4254(02)00051-0

Hadi, K. (2009). Kebijakan Birokrasi dalam Upaya Pelayanan Publik Berkualitas. *Unisia*, 32(71), 25-39. https://doi.org/10.20885/unisia.vol32.iss71.art2

Hansen, D. R., & Mowen, M. M. (2013). *Akuntansi Manajemen*. Erlangga.

Kaihatu S. Thomas. (2006). Good Corporate Governance Dan Penerapannya Di Indonesia. *Jurnal Manajemen Dan Wirausaha*, 8(1), 1-9. https://doi.org/10.9744/jmk.8.1.pp.1-9

Keban, Y. T. (2000). Good governance dan capacity building sebagai indikator utama dan fokus penilaian kinerja pemerintahan. *dalam Jurnal Perencanaan Pembangunan, Jakarta. Lembaga Administrasi Negara*.

Kementerian Lingkungan Hidup dan Kehutanan RI. (2018). Status Hutan dan Kehutanan Indonesia 2018. In *Kementerian Lingkungan Hidup dan Kehutanan RI*.

Khan, M. S., & Dash, S. (2014). A Study of Impact of Motivation on Productivity of Employee. *The International Journal Of Business & Management*, 3(8).

KNKG. (2010). Good Public Governance Indonesia. *Good Public Governance Pedoman Umum Indonesia*.

Kumorotomo, W., Wirapradja, N. R. D., & Imbaruddin, A. (2015). *Etika Publik*. Lembaga Administrasi Negara Republik Indonesia.

Lele, U. (1989). Sources of growth in East African agriculture. *The World Bank Economic Review*, 3(1), 119-144. https://doi.org/10.1093/wber/3.1.119

Lussiana, L., Mildawati, T., & Fidiana, F. (2019). Transparansi dan Akuntabilitas Kinerja Anggaran Penyelenggaran Pendidikan Tinggi melalui Integrasi Sistem Informasi Keuangan. *Jurnal Riset dan Aplikasi: Akuntansi dan Manajemen*, 4(1), 1-10. https://doi.org/10.18382/jraam.v4i1.001

Mardiasmo, M. (2006). Perwujudan transparansi dan akuntabilitas publik melalui akuntansi sektor publik: suatu sarana good governance. *Jurnal Akuntansi Pemerintah*, 2(1), 1-17.

Matei, A., & Bujac, R. (2016). Innovation and Public Reform. *Procedia Economics and
Sudiartha, Sudana, Dwirandra & Wirajaya
Implementation of Good Governance in Komodo National Park Management: A Case Study

Finance, 39. https://doi.org/10.1016/s2212-5671(16)30278-7
Matnuril, M., Jeddawi, M., Kusworo, K., & Supriyadi, B. (2019). Implementasi kebijakan pengelolaan Kawasan Konservasi Taman Nasional Tesso Nilo dalam menjaga kelestarian fungsi hutan di Kabupaten Pelalawan, Provinsi Riau, Indonesia. Media Bina Ilmiah, 13(11), 1793-1812.
Mediaty, Ponto, G. T., & Kartini. (2017). The influence of technology acceptance, social influence, facilitating condition, and computer self-efficacy on e-office utilization in immigration office class I Makassar. The Business and Management Review, 9(2), 213-218.
Messner, M. (2009). The limits of accountability. Accounting, Organizations and Society, 34(8), 918-938. https://doi.org/10.1016/j.aos.2009.07.003
Meyer, J. P., Allen, N. J., & Smith, C. A. (1993). Commitment to Organizations and Occupations: Extension and Test of a Three-Component Conceptualization. Journal of Applied Psychology, 78(4), 538. https://doi.org/10.1037/0021-9010.78.4.538
Moleong, L. J. (2017). Metodologi Penelitian Kualitatif (Edisi Revisi). PT. Remaja Rosda Karya.
Monks, R. A. (2005). Corporate governance–USA–fall 2004 reform–the wrong way and the right way. Corporate Governance: An International Review, 13(2), 108-113. https://doi.org/10.1111/j.1467-8683.2005.00409.x
Mowday, R. T., Steers, R. M., & Porter, L. W. (1979). The measurement of organizational commitment. Journal of vocational behavior, 14(2), 224-247. https://doi.org/10.1016/0001-8791(79)90072-1
Mulyadi. (2014). Auditing Edisi 6 Buku 2. Edisi 6. Salemba Empat.
Nasir, A., Kurnia, P., & Hakri, T. D. (2013). Pengaruh Kepemilikan Manajerial, Leverage, Profitabilitas, Ukuran, dan Umur Perusahaan Terhadap Pengungkapan Informasi Pertanggungjawaban Sosial Perusahaan Pada Perusahaan Food And Beverage Yang Terdaftar di BEI. Jurnal Ekonomi, 21(04), 1-14.
Nopriono, N., & Suswanta, S. (2019). Pemberdayaan Masyarakat dalam Perspektif Collaborative Governance (Studi Kasus Kelompok Budidaya Ikan Mina Bayu Lestari dan Dinas Kelautan dan Perikanan Kabupaten kulon Progo). Jurnal Pemerintahan dan Kebijakan (JPK), 1(1), 21-36.
Novianti, L. (2015). Public Sector Governance Pada Pemerintah Daerah. Pekanbaru Riau: LPPM Unisuska.
Nurfadilah, W., & Sagara, Y. (2015). Pengaruh good corporate governance, karakteristik perusahaan dan regulasi pemerintah terhadap pengungkapan corporate social responsibility. Akuntabilitas, 8(1), 78-89. https://doi.org/10.15408/akt.v8i1.2763
Nurhidayat, M., Tjoneng, A., & Saida, S. (2019). Tingkat Partisipasi Masyarakat Dalam Pelaksanaan Program Model Desa Konservasi Di Taman Nasional Bantimurung Bulusaraung. Agrotek: Jurnal Ilmiah Ilmu Pertanian, 3(2), 180-193. https://doi.org/10.33096/agrotek.v3i2.84
Olson, D. M., & Borman, W. C. (1989). More evidence on relationships between the work environment and job performance. Human Performance, 2(2), 113-130. https://doi.org/10.1207/s15327043hup0202_3
Osborne, D., & Gaebler, T. (2003). Mewirausahaan Birokrasi: Reinventing Government Mentransformasi Semangat Wirausaha ke dalam Sektor Publik. Penerbit PPM.
Peters, B. G. (2019). The Politics of Bureaucracy after 40 years. The British Journal of Politics and International Relations, 21(3), 468-479.
Podrug, N. (2011). The strategic role of managerial stewardship behaviour for achieving corporate citizenship. *Ekonomski pregled, 62*(7-8), 404-420.

Pratiwi, K. R. I., & Sentanu, I. G. E. P. S. (2019). Obstacles in Implementing of Tourist Guide Policy: License for Tourist Guides in Bali Province. *International Journal of Advances in Social and Economics, 1*(6). https://doi.org/10.33122/ijase.v1i6.89

Sadhana, K. (2018). Etika Birokrasi Dalam Pelayanan Publik. CV. Citra Malang.

Sadjijono, S. (2005). Kekuasaan Negara Menurut UUD 1945 (Analisa Kewenangan Lembaga Negara). *Perspektif, 10*(4), 318-338. https://doi.org/10.30742/perspektif.v10i4.195

Santoso, P., Teori, A. P., Governance, A. G., & Aditama, R. (2018). Makalah Kepemimpinan. *Birokrasi Dan Kepemimpinan Di Indonesia, 1.*

Sedarmayanti. (2004). *Good Governance (Kepemimpinan yang Baik).* Mandar Maju.

Setkab. (2010). Undang-undang Nomor 14 Tahun 2008 tentang Keterbukaan Informasi Publik.

Sudaryono. (2019). Kuliah Metodologi Penelitian I dan II.

Sugiyono. (2017). *Metode Penelitian Bisnis (Pendekatan Kuantitatif, Kualitatif, Kombinasi dan R&D).* CV Alfabeta.

Sukriah, I., & Inapty, B. A. (2009). Pengaruh pengalaman kerja, independensi, obyekitifitas, integritas dan kompetensi terhadap kualitas hasil pemeriksaan. *Simposium Nasional Akuntansi, 12*(3-9).

Sutoro, E. (2014). Desa Membangun Indonesia. *FPPD. Yogyakarta.*

Tyran, J. R., & Sausgruber, R. (2005). The diffusion of policy innovations -an experimental investigation. *Journal of Evolutionary Economics, 15*(4), 423–442. https://doi.org/10.1007/s00191-005-0261-0

Undang-Undang Nomor 25 Tahun 1999. (1999). Undang-Undang Republik Indonesia Nomor 25 Tahun 1999 Tentang Perimbangan Keuangan Antara Pemerintah Pusat dan Daerah. *Undang-Undang Republik Indonesia Nomor 25 Tahun 1999.*

Undang-undang Republik Indonesia. (2009). Undang Undang Nomor 25 Tahun 2009 Tentang Pelayanan Publik. *Undang-Undang Nomor 25 Tahun 2009 Tentang Pelayanan Publik.*

Wijaya, C., & Sari, V. D. P. (2020). Encouraging Collaborative Governance in Badan Usaha Milik Desa (BUM Desa) Management in Indonesia. *Jurnal Ilmiah Ilmu Administrasi Publik, 9*(2), 225-236. https://doi.org/10.26858/jiap.v9i2.11763

Yin, R. K. (2013). *Case study research: Design and methods.* Sage.