

DAFTAR PUSTAKA

- Ahlawat, S. S., & Ahlawat, S. (2006). Competing in the global knowledge economy: implication for business education. *Journal of American Academy of Business*, 8(1), 101-106
- Al-Ahbab, S. A., Singh, S. K., Balasubramanian, S., & Gaur, S. S. (2018). Employee perception of impact of knowledge management processes on public sector performance. *Journal of Knowledge Management*, 23(2), 351-373. DOI: 10.1108/JKM-08-2017-0348
- Alatawi, F. M. H., Dwivedi, Y. K., Williams, M. D., & Rana, N. P. (2012). Conceptual model for examining knowledge management system (KMS) adoption in public sector organizations in Saudi Arabia. *tGov Workshop*, 12, 1-22.
- Alavi, M., & Leidner, D. E. (1999). Knowledge management systems: Issues, challenges, and benefits. *Communications of the AIS*, 1.
- Alavi, M., & Leidner, D. E. (2001). Knowledge management and knowledge management systems: Conceptual foundations and research issues. *MIS Quarterly*, 25(1), 107-136.
- Alavi, M., Leidner, D. E., & Kayworth, T. (2006). The role of culture in knowledge management: A case study of two global firms. *International Journal of e-Collaboration*, 2(1), 17-40.
- Albreiki, S., Ameen, A., & Bhaumik, A. (2019). The influence of knowledge management on the smart government effectiveness: An empirical study in uae. *International Journal on Emerging Technologies*, 10(1a), 105-114.
- Alvarenga, A., Matos, F., Godina, R., & Matias, J. (2020). Digital transformation and knowledge management in the public sector. *Sustainability*, 12(5824), 1-24. DOI: 10.3390/su12145824
- Amayah, A. T. (2013). Determinants of knowledge sharing in a public sector organization. *Journal of knowledge management*, 17(3), 454-471. doi:10.1108/JKM-11-2012-0369
- Anderson, R. J., & Leandri, S. J. (2006). Unearth the power of knowledge: Internal auditing can nurture best practices within the organizational by becoming the resources center for risk and control information. *Internal Auditor*, 63(5).
- Andria, V., & Trisyulianti, E. (2011). Implementasi manajemen pengetahuan dan dampaknya terhadap kinerja organisasi pada pt telekomunikasi Indonesia, tbk. *Jurnal Manajemen dan Organisasi*, II(2), 154-171.

- Arora, L., & Agarwal, S. (2011). Knowledge, attitude, and practice regarding waste management in selected hostel students of University of Rajasthan, Jaipur. *International Journal of Chemical, Environment, and Pharmaceutical Research*, 2, 40-43.
- Aryanti, D. (2021). Analisis kapabilitas manajemen pengetahuan dalam mempengaruhi kinerja organisasi pada Badan Pengawasan Keuangan dan Pembangunan. *Tesis*: Universitas Indonesia.
- Aryanti, D., & Prasajo, E. (2021). Manajemen pengetahuan pada sektor publik: sebuah tinjauan literatur sistematis 2010-2021. *Jurnal Academia Praja*, 4(2), 333-357.
- Azhdari, G., MousaviMadani, F., & ZareBahramabadi, M. (2012). Measuring knowledge management readiness in ERP adopted organizations: A case of Iranian company. *International Journal of Information Processing and Management*, 3(1), 37-44. DOI: 10.4156/ijipm.vol3.issue1.4
- Al-Mabrouk, K. (2006). Critical success factors affecting knowledge management adoption: A review of the literature. *Innovations in Information Technology*, 1-6.
- Baird, L., & Henderson, J. C. (2001). *The knowledge engine: How to create fast cycles of knowledge to performance and performance to knowledge*. San Francisco: Berrett-Koehler Publisher, Inc. ISBN 1-57675-104-X.
- Baporikar, N. (2017). Knowledge management for excellence in indian public sector. *International Journal of Social Ecology and Sustainable Development*, 8(1), 49-65.
- Becerra-Fernandez, I., Gonzalez, A., & Sabherwal, R. (2004). *Knowledge management: Challenges, solutions, and technologies*.
- Becerra-Fernandez, I., & Sabherwal, R. (2010). *Knowledge management: Systems and processes*. New York: M.E. Sharpe, Inc.
- Bertoni, M., Johansson, C., Larsson, T., & Isaksson, O. (2008). A methodology for KEE systems target cascading. In *Proceeding of the 3rd international symposium on tools and methods of competitive engineering*.
- Bhatt, G. D. (2001). Knowledge management in organizations: examining the interaction between technologies, techniques, and people. *Journal of knowledge management*, 5(1), 68-75. doi:10.1108/13673270110384419
- Blackman, D., Kennedy, M., Burford, S., & Ferguson, S. (2013). Introduction to the Special Symposium on Knowledge Management and Public Administration: Good Bedfellows or Potential Sparring Partners. *International Journal of Public Administration: Knowledge Management and*

Public Administration: Good Bedfellows or Potential Sparring Partners, 36(3), 151-154. doi:10.1080/01900692.2012.749276

Boland, R. J., & Tenkasi, R. V. (1995). Perspective making and perspective taking in communities of knowing. *Organization Science*, 6(4), 350-372. DOI: 10.1287/orsc.6.4.350

Brown, C. V., Dehayes, D. W., Hoffer, J. A., Martin, E. W., & Perkins, W. C. (2012). *Managing Information Technology 7th edition*. New Jersey: Pearson Education, Inc., publishing as Prentice Hall.

Buckman, R. H. (2004). *Building a knowledge-driven organization*: McGraw-Hill Blacklick, OH.

Cartika, I. (2018). Knowledge management system (KMS) di BPKP (Pengantar). *Prosiding Forum Duta KMS*, LAP-57/LB/3/2018, 16-17.

Chegini, M. G. (2010). The relationship between organizational culture and staf productivity public organizations. *Journal of Social Sciences*, 6(1), 127-129. DOI: <https://doi.org/10.3844/jssp.2010.127.129>

Chen, Z., Xu, X. (2010). Study on construction of knowledge management system based on enhancing core competence of industrial clusters. *International Journal of Business and Management*, 5(3), 217-222.

Chong, S. C., Wong, K. Y., & Lin, B. (2006). Criteria for measuring km performance outcomes in organisations. *Industrial Management & Data Systems*, 106(7), 917-936. DOI:10.1108/02635570610688850

Chong, S. C., Wong, K. Y., & Ramachandran, S. (2013). Knowledge management practices and enablers in public universities: A gap analysis. *Campus-Wide Information Systems*, 30(2), 76-94. DOI: 10.1108/10650741311306273

Creswell, J. W. (2011). *Research design: Qualitative, quantitative, and mixed methods approaches*. California: Sage Publication, Inc.

Darudianto, S., & Setiawan, K. (2013). Knowledge management: Konsep dan Metodologi. *Jurnal Ultima InfoSys*, IV(1), 11-17. ISSN 2085-4579

Davenport, T. H., & Prusak, L. (1998) *Working knowledge: How organizations manage what they know*. Boston: Harvard Business School Press.

Deloitte. (2015). Simplification of work: Knowledge management as a solutions. *Point of View*, 1-12.

Dennis, A. R., & Vessey, I. (2005). Three knowledge management strategies: Knowledge hierarchies, knowledge markets, and knowledge communities. *MIS Quarterly Executive*, 4(4), 399-412.

- Duh, R., Knechel, W. R., & Lin, C. (2020) The effects of audit firms' knowledge sharing on audit quality and efficiency. *Auditing A Journal of Practice & Theory*, 39(2), 51-79. DOI:10.2308/ajpt52597
- Fajriyah, N. O. (2020). Tahapan kota semarang menuju smart city tahun 2013-2019. *Tesis*: Universitas Gadjah Mada.
- Farazmand, A. (2017). Governance reforms: The good, the bad, and the ugly; and the sound: Examining the past and exploring the future of public organizations. *Public Organization Review*, 17(4), 595-617.
- Fitriadi, A. W. (2016). Analisis tingkat kesiapan implementasi knowledge management (km readiness): Studi kasus Badan Pusat Statistik Republik Indonesia. *Karya Akhir*. Universitas Indonesia.
- Godbout, A. J. (2000). Managing core competencies: the impact of knowledge management on human resources practices in leading-edge organizations. *Knowledge and Process Management*, 7(2), 76-86. DOI: 10.1002/1099-1441(200004/06)7:23.0.CO;2-B.
- Gold, A. H. (2002). *Towards a theory of organizational knowledge management capabilities*. ProQuest Dissertations Publishing, Retrieved from <http://uindonesia.summon.serialssolutions.com> (Dissertation/Thesis)
- Gold, A. H., Malhotra, A., & Segars, A. H. (2015). Knowledge Management: An Organizational Capabilities Perspective. *Journal of Management Information Systems*, 18(1), 185-214. doi:10.1080/07421222.2001.11045669
- Gorelick, C., & Tantawy-Monsou, B. (2005). For performance through learning, knowledge management is the critical practice. *The Learning Organization*, 12(2), 125-139. DOI: 10.1108/09696470510583511
- Gray, P. H., & Chan, Y. E. (2000). Integrating knowledge management practices through a problem solving framework. *Communications of the Association for Information Systems*, 4, 1-17. DOI: 10.17705/1CAIS.00412
- Halawi, L. A., McCarthy, R. V., & Aronson, J. E. (2006). Knowledge management and the competitive strategy of the firm. *The Organizational Learning Journal*, 13(4), 384-397. DOI:10.1108/09696470610667751
- Hanasri, R. (2020). Benchmarking KMS ke Bank Indonesia membudayakan dan memberi pijakan untuk KMS. *Seputar Litbang*, (3)1, 41-46. ISSN: 2714-9943.
- Hansen, M. T., Nohria, N. & Tierney, T. (1999). What's your strategy for managing knowledge? *Harvard Business Review*, 77(2), 106-116.

- Hariyanto, G. (2018). Analisis tingkat kesiapan penerapan manajemen pengetahuan: Studi kasus badan pengembangan sumber daya manusia provinsi dki Jakarta. *Karya Akhir*. Universitas Indonesia.
- Heijungs, R., Guinee, J. B., Kleijn, R., van der Voet, E., de Koning, A., van Oers, L., Elshkaki, A., Hucle, R., Huppel, G., Suh, S., & Sleeswijk, A. W. (2006). Human and ecological life cycle tools for the integrated assessment of systems (helias). *The International Journal of Life Cycle Assessment*, 11, 19-28. DOI: 10.1065/lca2006.04.008.
- Ho, C. T. (2009). The relationship between knowledge management enablers and performance. *Industrial management + data systems*, 109(1), 98-117. doi:10.1108/02635570910926618
- Holowetzki, A. (2002). The Relationship between knowledge management and organizational culture: An examination of cultural factors that support the flow and management of knowledge within an organization. *Thesis*. Applied Information Management: University of Oregon.
- Hoon, T. H., Ramayah, T. & Muhamad, J. (2003). Knowledge management: An exploratory study on Malaysian organizations. *The International Journal of Knowledge Culture and Change Management Annual Review*, 3(1). DOI:10.18848/1447-9524/CGP/v03/59152
- Ipe, M. (2003). Knowledge sharing in organizations: A conceptual framework. *Human Resource Development Review*, 2(4), 337-359. DOI: 10.1177/1534484303257985
- Irawan, B. (2013). Studi analisis konsep e-government: Sebuah paradigma baru dalam pelayanan publik. *Jurnal Paradigma*, 2(1), 174-201.
- Joshi, H., Farooque, J. A., & Chawla, D. (2016). Use of knowledge management for competitive advantage: The case study of max life insurance. *Global Business Review*, 17(2). DOI: 10.1177/0972150915619830
- King, W. R., & Marks Jr., P. V. (2006). Motivating knowledge sharing through a knowledge management system. *The International Journal of Management Science*, 36(2008), 131-146. doi:10.1016/j.omega.2005.10.006
- Lang, J. C. (2001). Managerial concerns in knowledge management. *Journal of Knowledge Management*, 5(1), 43-59. DOI: 10.1108/13673270110384392
- Lee, H., & Choi, B. (2014). Knowledge Management Enablers, Processes, and Organizational Performance: An Integrative View and Empirical Examination. *Journal of Management Information Systems*, 20(1), 179-228. doi:10.1080/07421222.2003.11045756

- Liebowitz, J. (2003). *Addressing the human capital crisis in the federal government: A knowledge management perspective*. Burlington: Taylor & Francis Group.
- Lin, H. F. (2007). Knowledge sharing and firm innovation capability: an empirical study. *International Journal of Manpower*, 28(3/4), 315-332. doi:10.1108/01437720710755272
- Lucas, L. M. (2006). Things are not always what they seem: How reputations, culture, and incentives influence knowledge transfer. *The Learning Organization*, 13(1), 7-24. DOI:10.1108/09696470610639103
- Ma'ayan, Y. & Carmeli, A. (2015). Internal audits as a source of ethical behavior, efficiency, and effectiveness in work units. *Journal Business Ethics*, 137(2), 347-363. DOI:10.1007/s10551-015-2561-0
- Maglitta. (1996). *Knowledge management and virtual organizations*. Hershey, Pennsylvania: Idea Group Inc (IGI).
- Magnier-Watanabe, R., Benton, C., & Senoo, D. (2011). A study of knowledge management enablers across countries. *Knowledge Management Research & Practice*, 9(1). DOI: 10.1057/kmrp.2011.1
- Mahmudi. (2013). *Manajemen kinerja sektor publik (edisi kedua)*. Yogyakarta: Sekolah Tinggi Ilmu Manajemen YKPN.
- Mai, D. N., & Nguyen, H. T. L. (2022). A knowledge management model for internal auditing. *Proceedings of the 23rd European Conference on Knowledge Management*, 768-776.
- McCann, J. E. & Buckner, M. (2004). Strategically integrating knowledge management initiatives. *Journal of Knowledge Management*, 8(1), 47-63. DOI:10.1108/13673270410523907
- McDermott, R. & O'Dell, C. (2001). Overcoming cultural barriers to sharing knowledge. *Journal of Knowledge Management*, 5(1), 76-85. DOI:10.1108/13673270110384428
- McInerney, C., & LeFevre, D. (2000). *Knowledge managers: History and challenges*. In C. Prichard, R. Hull, M. Chumer, & H. Willmott (Eds.), *Managing knowledge: Critical investigations of work and learning*.
- McNabb, D., E. (2007). Knowledge management in the public sector: A blueprint for innovation in government. *Library of Congress Cataloging-in-Publication Data: M.E. Sharpe, Inc.*

- Mills, A. M., & Smith, T. A. (2011). Knowledge management and organizational performance: a decomposed view. *Journal of knowledge management*, 15(1), 156171. doi:10.1108/13673271111108756
- Mitrovic, Z., Obradovic, V., & Suknovic, M. (2018). Knowledge management in the public sector: The case of serbian local government. *Serbian Journal of Management*, 13(2), 293-309. DOI: 10.5937/sjm13-15037
- Mohrman, S. A., & Cohen, S. G. (1995). *Designing team-based organizations: New forms for knowledge work*. California.
- Mueller, F. & Dyerson, R. (1999). Expert humans or expert organizations?. *Organization Studies*, 20(2), 225-256. DOI: 10.1177/0170840699202003.
- Mukhlisin, H. (2017). Analisis pengukuran tingkat kesiapan penerapan manajemen pengetahuan: Studi kasus Badan Pendidikan dan Pelatihan Keuangan Kementerian Keuangan. *Karya Akhir*. Universitas Indonesia.
- Muluk, M. R. (2008). *Knowledge management: Kunci sukses inovasi pemerintahan daerah*. Malang: Banyumedia Publishing.
- Natalino, G. (2011). Analisis pengukuran tingkat kesiapan implementasi knowledge management pada design engineering division pt. jgc indonesia. *Karya Akhir*: Universitas Indonesia.
- Nonaka, I., & Takeuchi, H. (1995), *The Knowledge creating company*. New York: Oxford University Press.
- Nonaka, I., Toyama, R., & Nagata, A. (2000). A firm as a knowledge-creating entity: A new perspective on the theory of the firm. *Industrial and Corporate Change*, 9(1), 1-20.
- O'Dell, C., & Grayson, C. J. Jr. with Essaiades, H. (1998). *If only we knew what we know: The Transfer of Internal Knowledge and Best Practice*. New York, NY: The Free Press.
- Plessis, M. D. & Boon, J. A. (2004). Knowledge management in ebusiness and customer relationship management: South African case study findings. *International Journal of Information Management*, 24, 73-86.
- Polanyi, M. (1996). *The tacit dimension*. London: Routledge and Kegan Paul.
- Pradana, S. I., Kurniawati, A., & Ambarsari, N. (2015). Knowledge management system implementation readiness measurement in PDII LIPI based on people and organizational structure factors. *Procedia Manufacturing*, 4, 216 – 223.
- Quaddus, M., & Xu, J. (2005). Adoption and diffusion of knowledge management systems: Field studies of factors and variables. *Knowledge-Based Systems*, 18(2-3), 107-115.

- Quink, U. (2008). An exploration of knowledge management and intellectual capital in a nonprofit organisation context. *Masters by Research Thesis*. Queensland University of Technology.
- Quinn, R., Faerman, S., Thompson, M. & McGrath, M. (1996), *Becoming A Master Manager, 2nd ed*. New York: Wiley.
- Rachmawati, U. A., & Sensuse, D. I. (2010). Perspektif knowledge management pada e-government di Indonesia. *Paper presented at the Seminar Nasional Aplikasi Teknologi Informasi (SNATI)*.
- Rahman, B. A. (2004). Knowledge management initiatives: Exploratory study in Malaysia, *Journal of American Academy of Business*, 4(330).
- Rahmasari, M. (2015). Analisis knowledge management solutions: Studi kasus Badan Pemeriksa Keuangan Republik Indonesia (BPK RI). *Karya Akhir*. Universitas Indonesia.
- Ramin, N. A. M., Taib, K. M., Hashim, D. M., Noordin, S. A., Yasin, S. M. (2013). Knowledge management implementation in a government research institute in Selangor, Malaysia. *Communications of the IBIMA*, 1-12. DOI: 10.5171/2013.476066
- Rezgui, Y. (2007). Knowledge systems and value creation: An action research investigation. *Industrial Management & Data Systems*, 107(2), 166-182. DOI:10.1108/02635570710723796
- Riley, T. B. (2005). *Knowledge management: An essential tool for the public sector. Governing and Managing in Asia*: chapter 6(3), 113-142. ISSN: 1793-1533
- Saiful, Y. R. (2010). Managing knowledge. *Artikel*. Universitas Brawijaya.
- Salisbury, M.W. (2003). Putting theory into practice to build knowledge management systems. *Journal of Knowledge Management*, 7(2), 128-141. DOI: 10.1108/13673270310477333.
- Salleh, K., Ahmad, S., & Ikhsan, S. O. S. S. (2008). Knowledge Management in Public Sector Organisations: A Suitable Platform for e-Government. *Conference: 4th International Conference on e-Government (ICEG 2008)*, ISBN: 978-1-9066938-20-7-book), 379 -388.
- Secchi, P. (Ed.) (1999). *Proceedings of alerts and lessons learned: an effective way to prevent failures and problems (technical report wpp-167)*. Noordwijk, The Netherlands: ESTEC.
- Setiarso, B. (2007). Penerapan knowledge management pada organisasi: Studi kasus salah satu unit organisasi LIPI. Diakses pada <http://ilmukomputer.org/wp-content/uploads/2007/04/bse-ksni.pdf>

- Siddiqui, S. H., Rasheed, R., Nawaz, M. S., & Abbas, M. (2019). Knowledge sharing and innovation capabilities: The moderating role of organizational learning. *Pakistan Journal of Commerce and Social Sciences*, 13(2), 455-486
- Spiegler, I. (2000). Knowledge management: A new idea or a recycled concept?. *Communications of the Association for Information Systems*, 3(14), 1-24. DOI: 10.17705/1CAIS.00314
- Starkey, H. & Osler, A. (2006). Education for democratic citizenship: a review of research, policy and practice 1995-2005. *Research Papers in Education*, 24(4), 433-466. DOI: 10.1080/02671520600942438
- Tiwana, A. (2002). *The knowledge management toolkit. (2nd Edition)*. Prentice Hall.
- Tuggle, F. D., & Goldfinger, W.E. (2004). A methodology for mining embedded knowledge from process maps. *Human Systems Management*, 23(1), 1-13. DOI: 10.3233/HSM-2004-23101.
- Vance, D. (1997). Information, knowledge and wisdom: The epistemic hierarchy and computer-based information systems. *AMCIS Proceedings*, 165.
- Van den Hooff, B., & van Weenen, F. L. (2004). Committed to share: Commitment and CMC use as antecedents of knowledge sharing. *Knowledge and Process Management*, 11(1), 13-24. DOI: 10.1002/kpm.187.
- Von Krogh, G., Ichijo, K., & Nonaka, I.O. (2000). *Enabling knowledge creation: How to unlock the mystery of tacit knowledge and release the power of innovation*. New York: Oxford University Press. DOI: 10.1093/acprof:oso/9780195126167.001.0001.
- Wang, Y. M., & Wang, Y. C. (2016). Determinant of firms knowledge management system implementation: An empirical study. *Computer in Human Behavior*, 64, 829-842. <http://dx.doi.org/10.1016/j.chb.2016.07.055>.
- Wasko, M. M. (1999). How are knowledge management systems different from information systems, and who cares? In W.D. Haseman (Ed). *Proceeding of the 5th Americas Conference on Information Systems*.
- Wen Chong, C., Holden, T., Wilhelmij, P., & Schmidt, R. A. (2000). Where does knowledge management add value? *Journal of Intellectual Capital*, 1(4), 366-380. doi:10.1108/14691930010359261
- Wiig, K. M. (2000). Knowledge management in public administration. *Journal of knowledge management*, 6(3), 224-239. doi:10.1108/13673270210434331

- Wolfe, C., & Loraas, T. (2008). Knowledge Sharing: The Effects of Incentives, Environment, and Person. *The Journal of information systems*, 22(2), 53-76. doi:10.2308/jis.2008.22.2.53
- Wu, J., & Wang, Y. (2006). Measuring kms success: A respecification of the delone and mclean's model. *Information & Management*, 43, 728-739.
- Yin, R. K. (2018). *Case study research and applications: Design and method, sixth edition*. Singapore: SAGE Publications, Inc.
- Yin, R. K. (2011). *Qualitative Research: From start to finish*. New York: The Guilford Press.
- Zaidiah, A. (2011). Analisis pengukuran tingkat kesiapan implementasi knowledge management (KM readiness) pada sekretariat badan pendidikan dan pelatihan kementerian pertahanan. *Tugas Akhir*: Universitas Indonesia.
- Zhou, Z. & Gao, F. (2007). E-government and knowledge management. *IJCSNS International Journal of Computer Science and Network Security*, 7(6), 285-289.
- AAIPI. (2014). *Standar Audit Intern Pemerintah Indonesia*. Jakarta: Asosiasi Auditor Intern Pemerintah Indonesia.
- BPKP. (2008). Mengelola risiko berbasis knowledge management dan upaya implementasinya di BPKP. *Laporan Nomor LHT-121/LB/2008*. Puslitbangwas. Jakarta.
- BPKP. (2011a). Kajian keterhubungan antara reformasi birokrasi, sistem pengendalian intern pemerintah, dan budaya kerja di lingkungan BPKP. *Laporan Nomor LHT-1027/LB/2011*. Puslitbangwas. Jakarta.
- BPKP. (2011b). Knowledge management dalam budaya kerja di BPKP. *Laporan Nomor LHT-1080/LB/2011*. Puslitbangwas. Jakarta.
- BPKP. (2012). Desain pengembangan dan implementasi manajemen pengetahuan di BPKP. *Laporan Nomor LHT-690/LB/2012*. Puslitbangwas. Jakarta.
- BPKP. (2015a). Laporan hasil pengembangan knowledge management di puslitbangwas BPKP. *Laporan Nomor LP-78/LB/2015*. Puslitbangwas. Jakarta.
- BPKP. (2015b). Laporan hasil pengembangan implementasi knowledge management di puslitbangwas BPKP melalui aplikasi berbasis web. *Laporan Nomor LP-134/LB/2015*. Puslitbangwas. Jakarta.
- BPKP. (2016a). Manajemen perubahan melalui perubahan perilaku pegawai BPKP. *Laporan Nomor LAP-63/LB/2016*. Puslitbangwas. Jakarta.

- BPKP. (2016b). Roadmap implementasi knowledge management system BPKP. *Laporan Nomor LP-72/LB/2016*. Puslitbangwas. Jakarta.
- BPKP. (2017). Laporan pengembangan KMS BPKP. *Laporan Nomor LP-47/LB/2017*. Puslitbangwas. Jakarta.
- BPKP. (2020a). Laporan kinerja BPKP tahun 2019. *Laporan Nomor LKIN-9/K/SU/2020*. Sekretaris Utama. Jakarta.
- BPKP. (2020b). Laporan kinerja instansi pemerintah (LAKIP) Puslitbangwas BPKP tahun 2020. *Laporan Nomor LAP-37/LB/2020*. Puslitbangwas. Jakarta.
- BPKP. (2021a). Laporan kinerja instansi pemerintah (LAKIP) Puslitbangwas BPKP tahun 2021. *Laporan Nomor LAP-45/LB/2021*. Puslitbangwas. Jakarta.
- BPKP. (2021b). Pengawasan dan manajemen pengetahuan di tengah arus perubahan. *Prosiding Forum Duta KMS*. Puslitbangwas. Jakarta.
- BPKP. (2004). *Keputusan Kepala Badan Pengawasan Keuangan dan Pembangunan Nomor KEP-504/K/SU/2004 tentang Pedoman Pelaksanaan Pengembangan Budaya Kerja di Lingkungan BPKP*. Sekretariat Utama BPKP. Jakarta.
- BPKP. (2010). *Peraturan Kepala Badan Pengawasan Keuangan dan Pembangunan Nomor PER-118/K/SU/2010 tentang Grand Design Pengembangan Budaya Kerja Badan Pengawasan Keuangan dan Pembangunan*. Sekretariat Utama BPKP. Jakarta.
- BPKP. (2014). *Peraturan Kepala Badan Pengawasan Keuangan dan Pembangunan Nomor 5 Tahun 2014 tentang Perubahan atas Peraturan Kepala BPKP Nomor PER-604/K/SU/2012 tentang Road Map Reformasi Birokrasi BPKP Tahun 2012-2014*. Sekretariat Utama BPKP. Jakarta.
- BPKP. (2019a). *Keputusan Kepala Badan Pengawasan Keuangan dan Pembangunan Nomor KEP-205/K/DL/2019 tentang Pengembangan Sistem Pembelajaran Sumber Daya Manusia di Lingkungan Badan Pengawasan Keuangan dan Pembangunan*. Sekretariat Utama BPKP. Jakarta.
- BPKP. (2019b). *Keputusan Kepala Badan Pengawasan Keuangan dan Pembangunan Nomor KEP-331/K/LB/2019 tentang Pedoman Pelaksanaan Pengelolaan Pengetahuan dalam Rangka Meningkatkan Inovasi Pengawasan di Lingkungan BPKP*. Sekretariat Utama BPKP. Jakarta.
- Kementerian PAN & RB. (2008). *Peraturan Menteri Negara Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor 15 Tahun 2008 tentang Pedoman Umum Reformasi Birokrasi*. Jakarta.

Kementerian PAN & RB. (2011). *Peraturan Menteri Negara Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor 14 Tahun 2011 tentang Pedoman Pelaksanaan Program Manajemen Pengetahuan (Knowledge Management)*. Jakarta.

Kementerian PAN & RB. (2012). *Peraturan Menteri Negara Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor 39 Tahun 2012 tentang Pedoman Pengembangan Budaya Kerja*. Jakarta.

Instruksi Presiden RI Nomor 4 Tahun 2011 tentang Percepatan Peningkatan Kualitas Akuntabilitas Keuangan Negara. (2011a).

Instruksi Presiden RI Nomor 9 Tahun 2011 tentang Rencana Aksi Pencegahan dan Pemberantasan Korupsi. (2011b).

Instruksi Presiden RI Nomor 9 Tahun 2014 tentang Peningkatan Kualitas Sistem Pengendalian Intern dan Keandalan Penyelenggaraan Fungsi Pengawasan Intern dalam Rangka Mewujudkan Kesejahteraan Masyarakat. (2014).

Peraturan Pemerintah RI Nomor 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah. (2008).

Peraturan Presiden RI Nomor 81 Tahun 2010 tentang Grand Design Reformasi Birokrasi 2010 – 2025. (2010).

Peraturan Presiden RI Nomor 192 Tahun 2014 tentang Badan Pengawasan Keuangan dan Pembangunan. (2014).

Peraturan Presiden RI Nomor 95 Tahun 2018 tentang Sistem Pemerintahan Berbasis Elektronik. (2018).

BPKP. (2022). Website BPKP. Diakses pada www.bpkp.go.id

BPKP. (2022). Benchmarking penerapan KMS di Institut BPJS Ketenagakerjaan. Diakses dari www.bpkp.go.id/puslitbangwas/berita/read/31893/0/Benchmarking-Penerapan-Knowledge-Management-System-di-Institut-BPJS-Ketenagakerjaan.bpkp

Eisenhauer, T. (2015). 15 hot knowledge management trends for 2016. Diakses dari: <https://axerosolutions.com/blogs/timeisenhauer/pulse/344/15-hot-knowledge-management-trends-for-2016>

UN E-Government Knowledgebase. (2020). UN e-government survey 2020. Diakses dari <https://publicadministration.un.org/egovkb/en-us/Reports/UN-E-Government-Survey-2020>