

## DAFTAR PUSTAKA

- A.F, S. (2006). *Antropologi Kontemporer suatu Pengantar Kritis mengenai Paradigma*. Jakarta: Kencana.
- Abdullah, S. ( 2004). Perilaku oportunistik legislatif dalam penganggaran daerah: Pendekatan principal-agent theory. *Seminar Antar bangsa di Universitas Bengkulu*. Bengkulu: Universitas Bengkulu.
- Aberbach, J. P. (1981). *Bureaucrats and politicians in western democracies*. Harvard University Press.
- Anderson, J. E. (2010). *Public Policymaking*. Cengage Learning.
- Arifin , T. (2011). *Kebijakan Publik dan Transparansi Penyelenggaraan Pemerintahan Daerah*. Jakarta: PT. Pustaka Indonesia Press.
- Askim , J., & Batch, T. (2017). Administrative reforms, politicization and the selection of heads of state agencies in Norway. *ECPR General Conference*. Oslo: Department of Political Science, University of Oslo.
- Baskerville, D. (1993). *How Do You Manage Conflict?* Evert Van De Vliert (University of Groningen) and Boris Kabanoff (University of New South Wales): Black Enterprise.
- Baudrillard, J. (1987). *Forget Foucault and forget*. New York: Penguin Books.
- Blumer, H. (1969). *Symbolic interactionism; perspective and method*. Prentice-Hall.
- Bogdan , R., & Taylor, S. (1975). *Introduction to Qualitative Research Methodes*. New York: ohn Wiley & Sons.
- Bogdan, R., & Biklen, S. (1982). *Qualitative Research for Education*. London: Allyn and bacon.
- Bourgault, J., & Van Dorpe, K. (2013). Managerial reforms, Public Service Bargains and top civil servant identity. *International Review of Administrative Sciences*, 49-70.
- Bowman, A., & Kearney, R. (2003). *State and Local Government*. Boston New York: The Essentials, Hought Mifflin Company.

- Brown, R., & Gilman, A. (1960). *He Pronouns Of Power And Solidarity*. Homas Sebeok (Ed.), *Style In Language* (pp.253-276). Cambridge: MIT Press.
- Bryce, H. J. (2000). Unintended Budgetary Consequences Of Devolution And Decentralization: The Case Of Cherepovetz Raion, Russia. *Public Administration Quarterly* (Spring), 25-45.
- Burns, J. P., Wei, L., & Peters, B. G. (2012). Changing governance structures and the evolution of Public Service Bargains in Hong Kong. *International Review of Administrative Sciences*, 131–148.
- Colquitt, J., Jeffery A, L., & Michael, J. (2011). *Organizational Behavior*. New York: McGraw-Hill.
- Creswell, J. W. (2003). *Research Design Qualitative, Quantitative and Mixed Methods Approaches Second Edition*. New Delhi: Sage Publication.
- Dahl, R. (1971). *Polyarchy: Participation and opposition*. New Haven, CT: Yale University Press.
- Dahrendorf, R. (1957). *Class and Class Conflict in Industrial Society*. London: First Pub.
- De Albuquerque, A., & P.W.Reis, B. (2016). Political Bargaining. *The International Encyclopedia of Political Communication*.
- De Meer, F. V., & Den Berg, C. V. (2013). Rethinking the ‘Public Service Bargain’: The Changing (Legal) Position of Civil Servants in Europe. *International Review of Administrative Sciences*, 91-109.
- De Visscher, C., Hondeghem, A., Montuelle, C., & Van Dorpe, K. (2011). The changing Public Service Bargain in the federal administration in Belgium. *Public Policy and Administration*, 167–188.
- De Waal, F. (1996). *Good natured*. Harvard University Press.
- Djamarah, S. (2008). *Psikologi Belajar*. Jakarta: Rineka Cipta.
- Djohan, D. (1990). *Problematik Pemerintahan dan Politik Lokal*. Jakarta: Bumi Aksara.
- Dobell, P., & Ulrich, M. (2002). Parliament’s performance in the budget process: A case study. *Policy Matters 3* <http://www.irpp.org>, 1-24.
- Dye, R. (1972). *Understanding Public Policy*. Englewood Cliffs N.J. 0732: Third Edition Prentice Hall Inc.

- Eisenhardt, K. (1989). Agency Theory: An Assessment and Review. *The Academy of Management Review* Vol. 14, No. 1 , 57-74.
- Elgie, R., & Jones, E. (2000). *Agents, Principals and the Study of Institutions: Constructing a Principal-Centered Account of Delegation*. Center for the Study of European Governance (CSEG): Working documents in the Study of European Governance Number: 5.
- Elston, T. (2017). Conflict Between Explicit and Tacit Public Service Bargains in UK. *Governance*, 85-104.
- Emalia, Z., & Farida, I. (2018). Identifikasi Pusat Pertumbuhan Dan Interaksi Spasial Di Provinsi Lampung . *Jurnal Ekonomi & Studi Pembangunan*, 61-74.
- Fairholm, W. G. (2009). *Organizational Power and Politics*. Santa Barbara: Praeger.
- Fashri, F. (2007). *Menyingkap Kuasa Simbol: Apropriasi Reflektif Pemikiran Pierre Bourdieu*. Yogyakarta: Juxtapose.
- Forester, J. (1984). Bounded Rationality and the Politics of Muddling Through. *Public Administration Review*, 23-31.
- Forrester, J., & Mullins, D. (1992). Rebudgeting: The Serial Nature of Municipal Budgetary Processes. *Public Administration Review*, 467-473.
- Freeman, R., & Craig , D. (2003). *Governmental and Nonprofit Accounting—Theory and Practice*. Upper Saddle River, NJ: Prentice Hall.
- Garamfalvi, L. (1997). Corruption in the public expenditures management process. *8th International Anti-Corruption Conference* (pp. 7-11). Lima, Peru: [http://www.transparency.org/iacc/8th\\_iacc/papers/garamfalvi/garamfalvi.html](http://www.transparency.org/iacc/8th_iacc/papers/garamfalvi/garamfalvi.html).
- Halim, A. (2004). *Reformasi Akuntansi Keuangan Dan Anggaran Daerah: Dua Pilar Utama Manajemen Keuangan Daerah*. Yogyakarta: Pidato pengukuhan jabatan guru besar pada Fakultas Ekonomi Universitas Gadjah Mada.
- Halim, A., & Syukriy, A. (2006). Hubungan dan Masalah Keagenan di Pemerintah Daerah : Sebuah Peluang Penelitian Anggaran dan Akuntansi. *Jurnal Akuntansi Pemerintah* 2 (1), 53-64.

- Halligan, J. (2013). The evolution of Public Service Bargains of Australian senior public servants. *International Review of Administrative Sciences*, 111–129.
- Hansen, M. B., & Salomonsen, H. H. (2011). The Public Service Bargains of Danish Permanent Secretaries. *Public Policy and Administration*, 189-208.
- Hansen, M. B., Steen, T., & De Jong, M. (2013). New Public Management, Public Service Bargains and the Challenges of Interdepartmental Coordination: A Comparative Analysis of Top Civil Servants in State Administration. *International Review of Administrative Sciences*, 29-48.
- Helmke, G and Levitsky, S. (2004). Informal Institutions and Comparative Politics: A Research Agenda. *Perspective On Politics*, 725-740.
- Hendrikson, E. (2000). *Teori Akuntansi*. Jakarta: Penerbit Erlangga.
- Hill, C.W. , C., & Jones, T. (1992). Stakeholder-Agency Theory. *Journal of Management Studies*, 29, 131-154.
- Hill, M. (1993). *The Policy Process*. New York: A Reader Harvester Wheatsheaf, A Division of Simon & Schuster International Group.
- Hondeghem, A. (2011). Changing public service bargains for top officials. *Public Policy and Administration*, 159-165.
- Hondeghem, A., & Van Dorpe, K. (2013). Performance Management Systems for Senior Civil Servants: How Strong Is the Managerial Public Service Bargain? *International Review of Administrative Sciences* , 9-27.
- Hood, C. (1991). A Public Management For All Seasons? *Public Administration*, 69 : 4-5.
- Hood, C. (2000). Paradoxes Of Public-Sector Managerialism, Old Public Management And Public Service Bargains. *International Public Management Journal*, 1-22.
- Hood, M., & Lodge, C. (2006). *The Politics of Public Service Bargains Reward Competency Loyalty and Blame*. Oxford University Press.
- Howlett, M., & Ramesh, M. (1995). *Studying Public Policy: Policy Cycles and Policy Subsystems*. Oxford University Press.
- Hyde , A., & Jay , M. (1978). *Governance Budgeting: Theory Process and politics*. Oac Park Illinois: Moore Publishing Company Inc.
- Jary, J., & Jary, D. (1991). *Sociology Dictionary*. New York: HarperCollins.

- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 305-360.
- Johnson, C. (1994). *The Dynamics of Conflict between Bureaucrats and Legislators*. Armonk, New York: M.E. Sharpe.
- Kamal, M. M., Begum, A., & Al-Hossienie, C. A. (2017). Decision-making processes in Sylhet City Corporation: who plays the dominant role? *Commonwealth Journal of Local Government*, 146-157.
- Kwon, O. (2003). The effects of fiscal decentralization on public spending: The Korean case. *Public Budgeting & Finance (Winter)*, 1-20.
- Lacasse, F. (1996). Budget Theory And Policy Making : Issues , Tensions and Solutions. *Organisation for Economic Cooperation and Development (OECD)*, 336.
- Lasswell, H. (1950). *Politics: Who Gets What, When, How*. New York: P. Smith.
- Lee, R., & Johnson, R. (1998). *Public Budgeting Systems*. Gaithersburg, Maryland: Sixth edition Aspen Publishers, Inc.
- Lincoln, Y., & Guba, E. (1984). *Naturalistic Inquiry*. Beverly Hills: Calif, Sage.
- Lindblom, C. (1986). *Proses Penetapan Kebijakan Publik*. Jakarta: Airlangga.
- Madani, M. (2011). *Dimensi Interaksi Aktor Dalam Proses Perumusan Kebijakan Publik*. Yogyakarta: Graha Ilmu .
- Magner, N., & Jhonson, G. (1995). Municipal Officials Reactions to Justice in Budgetary Resource Allocation. *Public administration quartely.*, 439.
- March, J., & Olsen, J. (1984). The New Institutionalism: Organizational Factors in Political Life. *The American Political Science Review* , 734-749.
- Mardiasmo. (2002). *Autonomi dan Manajemen Keuangan Daerah*. Yogyakarta: Penerbit Andi.
- Marshall, C., & Gerstl-Pepin , C. (2005). *Re-Framing Educational Politics for Social Justice*. Boston: Pearson Education, Inc.
- Maxwell, J. (1992). Understanding And Validity In Qualitative Research. *Harvard Educational Review*, 279-300.

- Mccubbins, M. (2000). Representation or Abdication? How Citizens Use Institutions to Help Delegation Succeed. *European Journal of Political Research* 37(3), 291-307.
- McShane, S., & Von Glinow, M. (2010). *Organizational Behavior*. New York: McGraw-Hill Companies.
- Miles, M., Huberman, A., & Saldana, J. (2014). *Qualitative Data Analysis, A Methods Sourcebook Edition 3 Sage Publications*. USA: Terjemahan Tjetjep Rohindi Rohidi, UI-Press.
- Morgan, G. (2006). *Images of Organization*. California: Sage Publications.
- Mustari, N. (2015). *Pemahaman Kebijakan Publik : Formulasi, Implementasi dan Evaluasi Kebijakan Publik*. Yogyakarta: Leutikaprio.
- Nugroho, D. (2018). *Public Policy Ed.6*. Jakarta: PT Elex Media Komputindo.
- Permendagri No. 59 Tahun 2007, P. 8.–P. (n.d.).
- Pesti, C., & Liiv, T. R. (2018). Towards a Managerial Public Service Bargain: The Estonian Civil Service Reform. *NISPAcee Journal of Public Administration and Policy*, 135-154.
- Peters, B. G. (2010). Bureaucracy and Democracy in the Modern State. *Public Administration Review*, 83.
- Peters, B. G. (2010). *The Politics of Bureaucracy: An Introduction to Comparative Public Administration 6th edn*. London: Routledge.
- Petersen, M. B., & Aarøe, L. (2014). *Evolutionary Theory and Political Behavior*. Denmark: Wiley Publishing.
- Pfeffer, J. (1982). Power in Organizations. *American Journal of Sociology*, 605-608.
- Protherough, R., & Pick, J. (2002). Managing Britannia. *Public Administration Select Committee*, 340-351.
- Pusat Bahasa. (2008). *Kamus Besar Bahasa Indonesia*. Jakarta: Pusat Bahasa.
- Quiggin, J. (2006). Economic Constraints on Public Policy. In M. Moran, M. Rein, & R. E. Goodin, *Handbook of Public Policy* (p. 623). Oxford University Press.
- Rahadi, D. R. (2020). *Konsep Penelitian Kualitatif Plus Tutorial NViVO*. Bogor: PT. Filda Fikrindo.

- Raho, B. (2007). *Modern*. Jakarta: Prestasi Pustaka Publisher.
- Ritzer, G. (2012). *Teori Sosiologi*. Yogyakarta: Pustaka Pelajar.
- Ritzer, G., & Goodman, D. (2007). *Teori Sosiologi Modern*. Jakarta: Kencana.
- Robinson, T. (2004). *Perencanaan Pembangunan Wilayah*. Jakarta: PT Bumi. Aksara.
- Rondinelli, D. (1981). Government Decentralization in Comparative Perspective: Theory and Practice in Developing Countries. *IRAS*, 2, 133-146.
- Rubin, I. (1993). *The Politics of Public Budgeting: Getting and Spending, Borrowing and Balancing. Second edition*. Chatham, NJ: Chatham House Publishers, Inc.
- Salim, & Syahrur. (2012). *Metode Kualitatif : Konsep dan Aplikasi dalam Ilmu Sosial, Keagamaan dan Pendidikan*. Bandung: Citapustaka Media.
- Salomonsen, H. H., & Knudsen, T. (2011). Change in Public Service Bargains : Ministers and Civil Servants in Denmark. *Public Administration*, 1015-1035.
- Santoso, P. (1988). *Birokrasi Pemerintah Orde Baru*. Jakarta: Grafindo Persada.
- Schaffer, B. (1973). *The administrative factor*. London: Frank Cass.
- Schemerhorn, J. (2002). *Organizational Behavior*. Phoenix: John Wiley and Sons.
- Serrano, R. (2008). *Bargaining*. In S. N. Durlauf & L. E. Blume (Eds.), *The new Palgrave dictionary of economics*. London, UK: Palgrave Macmillan.
- Shafritz, J. M., Ott, J. S., & Jang, Y. S. (2005). *Classics of Organization Theory (6th ed.)*. Belmont, CA: Wadsworth.
- Shafritz, J., & Hyde, A. (1978). *Classics Of Public Administration*. Oak Park: Illionois Moore Publishing Company.
- Shaw, M., & Philip, R. (1985). *Theories of Social Psychology, Second Edition*. McGraw-Hill, Inc.
- Siahaan, H. (2000). *Pengantar Ke Arah Sejarah dan Teori Sosiologi*. Jakarta: Penerbit Erlangga.
- Siegel, David (2015). The Public Service Bargain in Local Government : A New Way of Looking at Relations Between Municipal Councils and CAOs. *Canadian Public Administration Vol 53, No 3*, 406-425.



- Sistem Dan Prosedur Pengelolaan Keuangan Daerah Kota Magelang. (2016).  
*Peraturan Walikota Magelang Nomor 60 Tahun 2016.*
- Soebari, E. (2018). *Kebijakan Publik*. Bandung: Pustaka Setia.
- Sofianto, A. (2012). Kebijakan Anggaran Pemerintah Daerah : Studi Kasus di Jawa Tengah. *Jurnal Litbang Provinsi Jawa Tengah*, 34-46.
- Spencer, M., & Signe. (1993). *Competence At Work, Models for Superior Performance*. JohnWiley & Sons Inc. Stoner, James A.F., Freeman.
- Spradley, J. (1980). *Participant Observation*. New York: Holt Rinehart and Winston.
- Stainback, S. W. (1988). *Understanding & Conducting Qualitative Research*. Iowa: Kent/Hunt Publishing.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R & D*. Bandung: CV Alfabeta.
- Suharno. (2010). *Dasar-Dasar Kebijakan Publik*. Yogyakarta: UNY Press.
- Syukriy, A., & Jhon Andra, A. (2008). Perilaku Oportunistik Legislatif Dalam Penganggaran Daerah: Bukti Empiris Atas Aplikasi Agency Theory Di Sektor Publik. *SSRN Electronic Journal*.
- Tittenburn, J. (2013). Ralph Dahrendorf's Conflict Theory Of Social Differentiation And Elite Theory. *Innovative Issues and Approaches in Social Sciences*, Vol. 6, No. 3, 117-126.
- Tosun, J., & Knill, C. (2008). Policy Making. *Comparative Poolitics*, 495-519.
- Van der Meer, F., Van Den Berg , C., & A. Dijkstra, G. (2013). Rethinking the 'Public Service Bargain': The Changing (Legal) Position of Civil Servants in Europe. *International Review of Administrative Sciences* , 91-109.
- Van Niekerk, B., & Maharaj, M. (2010). Information as a Strategic Asset in an Asymmetric Unconventional Conflict. *Academic Conferences International Limited*, 413-XV.
- Wildavsky, A. (1975). *Budgeting: A Comparative Theory of Budgetary Process*. Boston: Little, Brown and Company.
- Wildvsky, A., & Caider, N. (2004). *The New Politic of The Budgetary Process Fifth Edition*. Pearson Education Inc.



Wiratno. (2016). *Analisis Kota Magelang Sebagai Pusat Pertumbuhan Kawasan Purwomangung*. Semarang: Universitas Diponegoro.

www. merriam-webster.com. (2019). Retrieved from <https://www.merriam-webster.com>.

www.kompas.com. (2018, November). Retrieved from <https://megapolitan.kompas.com/>:  
<https://megapolitan.kompas.com/read/2017/11/13/19381231/kurang-rp-25-triliun-penetapan-rancangan-anggaran-2018-ditunda>.

www.kumparan.com. (2019). Retrieved from [www.kumparan.com](http://www.kumparan.com):  
(<https://kumparan.com/florespedia/dprd-manggarai-tolak-pembahasan-kua-ppas-1rTtUaTsuxd>).

www.rri.co.id. (2019, Agustus). Retrieved from (<http://rri.co.id/>):  
([http://rri.co.id/post/berita/324211/politik\\_dan\\_pemerintahan/kuappas\\_dikembalikan\\_apbd\\_sumenep\\_2017\\_terancam\\_molor.html](http://rri.co.id/post/berita/324211/politik_dan_pemerintahan/kuappas_dikembalikan_apbd_sumenep_2017_terancam_molor.html))

www.tirto.id. (2019, Oktober). Retrieved from <https://tirto.id/>: <https://tirto.id/kua-ppas-2020-jadi-polemik-sekda-sebut-sebab-anies-tak-tahu-detail-ejq4>

www.tulungagungtimes.com. (2019). Retrieved from <https://www.tulungagungtimes.com>:  
<https://www.tulungagungtimes.com/baca/199314/20190819/172200/anggaran-tak-transparan-dewan-tolak-pengesahan-kua-ppas-2020/>)

Yin, R. K. (2014). *Case study research design and methods (5th ed.)*. Thousand Oaks, CA: Sage. 282 pages. Oaks: Sage.

Zulaechah, R. (2016). *Analisis Pengembangan Kota Magelang Sebagai Pusat Pertumbuhan Kawasan Purwomangung Jawa Tengah*. Semarang: Universitas Diponegoro.

Zwell, M. (2000). *Creating a Culture of Competence*. New York: John Wiley & Sons, Inc.