

## DAFTAR PUSTAKA

- Ahyaruddin, M., & Akbar, R. (2016). the Relationship Between the Use of a Performance Measurement System, Organizational Factors, Accountability, and the Performance of Public Sector Organizations. *Journal of Indonesian Economy and Business*, 31(1), 1. <https://doi.org/10.22146/jieb.10317>
- Akbar, R., Pilcher, R. A., & Perrin, B. (2015). Implementing performance measurement systems: Indonesian local government under pressure. *Qualitative Research in Accounting and Management*, 12(1), 3–33. <https://doi.org/10.1108/QRAM-03-2013-0013>
- Akbar, R., Pilcher, R., & Perrin, B. (2012). Performance measurement in Indonesia: the case of local government. *Pacific Accounting Review*, 24(3), 262–291. <https://doi.org/10.1108/01140581211283878>
- Barbato, G., & Turri, M. (2017). Understanding public performance measurement through theoretical pluralism. *International Journal of Public Sector Management*, 30(1), 15–30. <https://doi.org/10.1108/IJPSM-11-2015-0202>
- BPS. 2012. Peraturan Kepala Badan Pusat Statistik Nomor 44 Tahun 2012 tentang Petunjuk Teknis Evaluasi Laporan Akuntabilitas Kinerja Instansi Pemerintah Badan Pusat Statistik
- BPS. 2015. Peraturan Kepala Badan Pusat Statistik Nomor 9 Tahun 2015 tentang Pedoman Penyusunan Sistem Akuntabilitas Kinerja Instansi Pemerintah di Lingkungan Badan Pusat Statistik
- BPS. 2018. Laporan Hasil Evaluasi atas Implementasi SAKIP Badan Pusat Statistik Kabupaten/Kota Se-Indonesia Tahun 2018
- BPS. 2019. Laporan Hasil Evaluasi Implementasi SAKIP Satker di Lingkungan Badan Pusat Statistik 2019
- BPS. 2021. Laporan Hasil Evaluasi atas Implementasi SAKIP BPS Provinsi Tahun 2021
- Broadbent, J. (2020). The response to Covid-19 in England: political accountability and loss of trust. *Journal of Accounting and Organizational Change*, 16(4), 527–532. <https://doi.org/10.1108/JAOC-07-2020-0093>
- Butar-butur, Marisi, dkk. 2021. Dasar-Dasar Manajemen. Bandung: Media Sains Indonesia. Diakses pada 1 November 2022. [https://books.google.co.id/books?id=Inw5EAAAQBAJ&dq=faktor+lingkung+an+organisasi&lr=&source=gbs\\_navlinks\\_s](https://books.google.co.id/books?id=Inw5EAAAQBAJ&dq=faktor+lingkung+an+organisasi&lr=&source=gbs_navlinks_s)
- Creswell. (2014). *Research Design Qualitative, Quantitative, and Mixed Methods Approaches* (Fourth Edi). SAGE Publications, Inc.
- Dillard, J. F., Rigsby, J. T., & Goodman, C. (2004). The making and remaking of

- organization context: Duality and the institutionalization process. *Accounting, Auditing & Accountability Journal*, 17(4), 506–542. <https://doi.org/10.1108/09513570410554542>
- DiMaggio, P. J., & Powell, W. W. (1983). The Iron Cage Revisited : Institutional Isomorphism and Collective Rationality in Organizational Fields Author ( s ): Paul J . DiMaggio and Walter W . Powell Published by : American Sociological Association Stable URL : <http://www.jstor.org/stable/2095101>. *American Sociological Review*, 48(2), 147–160.
- Eliuz, S., Kapucu, N., Ustun, Y., & Demirhan, C. (2017). Predictors of an Effective Performance Measurement System: Evidence from Municipal Governments in Turkey. *International Journal of Public Administration*, 40(4), 329–341. <https://doi.org/10.1080/01900692.2015.1113547>
- Elo, S., & Kyngäs, H. (2008). The qualitative content analysis process. *Journal of Advanced Nursing*, 62(1), 107–115. <https://doi.org/10.1111/j.1365-2648.2007.04569.x>
- Frumkin, P., & Galaskiewicz, J. (2004). Institutional isomorphism and public sector organizations. *Journal of Public Administration Research and Theory*, 14(3), 283–307. <https://doi.org/10.1093/jopart/muh028>
- Góis, A. R., Santos, F. P., Pacheco, J. M., & Santos, F. C. (2019). Reward and punishment in climate change dilemmas. *Scientific Reports*, 9(1), 1–9. <https://doi.org/10.1038/s41598-019-52524-8>
- Haryono, Bambang Santoso., Sumartono, Soesilo Zauhar, dan Bambang Supriyono. 2012. Capacity Building. Malang: Universitas Brawijaya Press. Diakses pada 30 Oktober 2022. [https://books.google.co.id/books?id=tZmwDwAAQBAJ&dq=pengembangan+kapasitas+capacity+building&lr=&source=gbs\\_navlinks\\_s](https://books.google.co.id/books?id=tZmwDwAAQBAJ&dq=pengembangan+kapasitas+capacity+building&lr=&source=gbs_navlinks_s)
- Hennink, M., Hutter, I., & Bailey, A. (2020). *Qualitative Research Methods*. SAGE Publication Ltd.
- Hofrichter, D. A., & Spencer Jr, L. M. (1996). Measuring public service motivation: An assessment of construct reliability and validity. *Journal of Public Administration Research and Theory*, 6(1), 5–22. <https://doi.org/10.1093/oxfordjournals.jpart.a024303>
- Hood, C. (1991). a Public Management for All Seasons? *Public Administration*, 69(1), 3–19. <https://doi.org/10.1111/j.1467-9299.1991.tb00779.x>
- Hsieh, H. F., & Shannon, S. E. (2005). Three approaches to qualitative content analysis. *Qualitative Health Research*, 15(9), 1277–1288. <https://doi.org/10.1177/1049732305276687>
- Kapucu, N. (2006). Globalization: issues in public management. In *Globalization, Governance, and Public Administration* (pp. 883–898).

- Kementerian PAN dan RB RI. 2014. Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Republik Indonesia Nomor 53 tahun 2014 tentang Petunjuk Teknis Perjanjian Kinerja, Pelaporan Kinerja, dan Tata Cara Reviu atas Laporan Kinerja Instansi Pemerintah
- Kementerian PAN dan RB RI. 2015. Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Republik Indonesia Nomor 12 tahun 2015 tentang Pedoman Evaluasi atas Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah. Berita Negara Republik Indonesia Tahun 2015 Nomor 986. Jakarta.
- Khandekar, A., & Sharma, A. (2005). Managing human resource capabilities for sustainable competitive advantage: An empirical analysis from Indian global organisations. *Education and Training*, 47(8–9), 628–639. <https://doi.org/10.1108/00400910510633161>
- Krippendorff, K. (2004). Content Analysis An Introduce to its Methodology. In *Physical Review B* (Secind Edi, Vol. 31, Issue 6). SAGE Publications, Inc. <https://doi.org/10.1103/PhysRevB.31.3460>
- Kurniawan, D., & Akbar, R. (2021). The Evaluation of Performance Indicators Development: A Study on Indonesian Financial Transaction Report and Analysis Center (PPATK). *Journal of Accounting and Investment*, 22(3), 426–459. <https://doi.org/10.18196/jai.v22i3.11157>
- Mardiasmo. (2009). *Akuntansi Sektor Publik*. Yogyakarta: Andi.
- Pratiwi, I., & Akbar, R. (2018). Komitmen Afektif Manajemen, Implementasi Sistem Pengukuran Kinerja, Akuntabilitas, dan Kinerja Organisasi Publik dalam Perspektif Teori Institusional dan Teori Strukturasi. *Jurnal Akuntansi Keuangan Dan Bisnis*, 11(1), 1–10.
- Republik Indonesia. 1999. Instruksi Presiden Republik Indonesia Nomor 7 Tahun 1999 tentang Akuntabilitas Kinerja Instansi Pemerintah.
- Republik Indonesia. 2014. Peraturan Presiden Republik Indonesia Nomor 29 Tahun 2014 tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah. Lembaran Negara Republik Indonesia Tahun 2014 Nomor 80. Jakarta.
- Risakotta, K. A., & Akbar, R. (2019). the Effect of Internal and External Accountability, Job Motivation and Education on Local Government Official'S Performance. *Journal of Indonesian Economy and Business*, 33(3), 257. <https://doi.org/10.22146/jieb.13921>
- Ritz, A., Brewer, G. A., & Neumann, O. (2016). Public Service Motivation: A Systematic Literature Review and Outlook. *Public Administration Review*, 76(3), 414–426. <https://doi.org/10.1111/puar.12505>
- Sofyani, H., Akbar, R., & Ferrer, R. C. (2018). 20 years of performance measurement system (PMS) implementation in indonesian local governments: Why is their performance still poor? *Asian Journal of Business and*

*Accounting*, 11(1), 151–184. <https://doi.org/10.22452/ajba.vol11no1.6>

Spencer, L. M. (1996). Competencies : In *Compensation & Benefits Review* (pp. 21–26).

Stoner, J. A. F. (1995). *Management*. Prentice Hall Interanational, Inc.

Teeroovengadum, V., Nunkoo, R., & Dulloo, H. (2019). Influence of organisational factors on the effectiveness of performance management systems in the public sector. *European Business Review*, 31(3), 447–466. <https://doi.org/10.1108/EBR-01-2018-0003>

Wulaningrum, P. D., Akbar, R., & Sari, M. R. (2020). Isomorphism, Human Resource Capability and Its Role in Performance Measurement and Accountability. *Journal of Asian Finance, Economics and Business*, 7(12), 1099–1110. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO12.1099>

Yin, R. K. (2002). Case Study Research Design and Methods. In *Practical meta-analysis*. (Vol. 5). Sage Publications International Educational and Professional Publisher.

Zhang, H., & Hu, B. (2017). The effects of organizational isomorphism on innovation performance through knowledge search in industrial cluster. *Chinese Management Studies*, 11(2), 209–229. <https://doi.org/10.1108/CMS-04-2016-0076>