



## DAFTAR PUSTAKA

- Adi, Priyo, dan Puspa Ekaristi. 2009. "Fenomena Ilusi Fiskal dalam Kinerja Anggaran Pemerintah." *Jurnal Akuntansi dan Keuangan Indonesia* 6, no. 1 (Juni). <https://doi.org/10.21002/jaki.2009.01>.
- Ahyaruddin, Muhammad, dan Rusdi Akbar. 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 (JIEB)* 31, no. 1: 1–21. <https://doi.org/10.22146/jieb.10317>.
- . 2017. "Akuntabilitas Dan Kinerja Instansi Pemerintah: Semu Atau Nyata?" *Jurnal Akuntansi Dan Auditing Indonesia*, 105–17. <https://doi.org/10.20885/jaai.vol21.iss2.art3>.
- . 2018. "Indonesian Local Government's Accountability and Performance: The Isomorphism Institutional Perspective." *Journal of Accounting and Investment* 1, no. 2: 1–11. <https://doi.org/10.18196/jai.190187>.
- Alexander, Christine A., Gary Busch, dan Karl Stringer. 2003. "Implementing and interpreting a data envelopment analysis model to assess the efficiency of health systems in developing countries." *IMA Journal of Management Mathematics* 14, no. 1 (Januari): 49–63. <https://doi.org/10.1093/imaman/14.1.49>.
- Alsaid, Loai Ali Zeenalabden Ali. 2021. "Performance measurement in smart city governance: a case study of an Egyptian city council." *Journal of Accounting in Emerging Economies* 11, no. 3 (Januari): 395–430. <https://doi.org/10.1108/JAEE-09-2020-0244>.
- Ancarani, A., dan G. Capaldo. 2001. "Management of standardised public services: a comprehensive approach to quality assessment." *Managing Service Quality: An International Journal* 11, no. 5 (Januari): 331–41. <https://doi.org/10.1108/09604520110404059>.
- Anggraini, Zaskia Tristiana, dan Elva Nuraina. 2014. "Penerapan Balanced Scorecard Sebagai Alat Ukur Kinerja Pada Rumah Sakit Umum Daerah Dr. Harjono Ponorogo." *Assets: Jurnal Akuntansi Dan Pendidikan* 3, no. 2 (Oktober): 153–63. <https://doi.org/10.25273/jap.v3i2.1220>.
- Anthony, Robert N., dan Vijay Govindarajan. 2007. *Management Control Systems*. 12 ed. New Delhi: Tata McGraw-Hill.
- Argento, Daniela, Giuseppe Grossi, Aki Jääskeläinen, Stefania Servalli, dan Petri Suomala. 2019. "Governmentality and performance for the smart city." *Accounting, Auditing & Accountability Journal* 33, no. 1 (Januari): 204–32. <https://doi.org/10.1108/AAAJ-04-2017-2922>.
- Arnaboldi, Michela, dan Giovanni Azzone. 2005. "Performance measurement and change: the case of Italian new public administration." *International*



- Journal of Business Performance Management* 7, no. 1 (Januari): 1–15.  
<https://doi.org/10.1504/IJBPM.2005.006240>.
- . 2010. “Constructing performance measurement in the public sector.” *Critical Perspectives on Accounting* 21, no. 4 (April): 266–82.  
<https://doi.org/10.1016/j.cpa.2010.01.016>.
- Arnaboldi, Michela, Irvine Lapsley, dan Ileana Steccolini. 2015. “Performance Management in the Public Sector: The Ultimate Challenge.” *Financial Accountability & Management* 31, no. 1: 1–22.  
<https://doi.org/10.1111/faam.12049>.
- Avkiran, Necmi K. 2001. “Investigating technical and scale efficiencies of Australian Universities through data envelopment analysis.” *Socio-Economic Planning Sciences* 35, no. 1 (Maret): 57–80.  
[https://doi.org/10.1016/S0038-0121\(00\)00010-0](https://doi.org/10.1016/S0038-0121(00)00010-0).
- Badruzaman, Jajang, dan Irna Chairunnisa. 2012. “Pengaruh Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) Terhadap Penerapan Good Governance.” *Jurnal Ilmiah Akuntansi Dan Bisnis* 7, no. 1.  
<https://ojs.unud.ac.id/index.php/jiab/article/view/2664>.
- Barbato, Giovanni, Alessandro Salvadori, dan Matteo Turri. 2018. “There’s a lid for every pot! The relationship between performance measurement and administrative activities in Italian ministries.” Disunting oleh Collins G. Ntim. *Cogent Business & Management* 5, no. 1 (Januari): 1527965.  
<https://doi.org/10.1080/23311975.2018.1527965>.
- Barnow, Burt S., dan Carolyn J. Heinrich. 2010. “One Standard Fits All? The Pros and Cons of Performance Standard Adjustments.” *Public Administration Review* 70, no. 1: 60–71. <https://doi.org/10.1111/j.1540-6210.2009.02111.x>.
- Bavon, Aloysius. 1995. “Innovations in performance measurement systems: a comparative perspective.” *International Journal of Public Administration* 18, no. 2–3 (Januari): 491–519.  
<https://doi.org/10.1080/01900699508525018>.
- Bekier, Justyna, dan Cristiana Parisi. 2023. “Co-creating sustainability performance accounts in cities via tinkering and bricolage.” *Journal of Public Budgeting, Accounting & Financial Management* ahead-of-print, no. ahead-of-print (Januari). <https://doi.org/10.1108/JPBAFM-03-2023-0052>.
- Benito, Bernardino, Isabel Brusca, dan Vicente Montesinos. 2007. “The Harmonization of Government Financial Information Systems: The Role of the IPSASs.” *International Review of Administrative Sciences* 73, no. 2 (Juni): 293–317. <https://doi.org/10.1177/0020852307078424>.
- Bogt, Henk J. ter, dan Robert W. Scapens. 2012. “Performance Management in Universities: Effects of the Transition to More Quantitative Measurement Systems.” *European Accounting Review* 21, no. 3 (September): 451–97.  
<https://doi.org/10.1080/09638180.2012.668323>.



- Borst, Rick, Christiaan Lako, dan Michiel de Vries. 2014. "Is Performance Measurement Applicable in the Public Sector? A Comparative Study of Attitudes among Dutch Officials." *International Journal of Public Administration* 37, no. 13 (November): 922–31. <https://doi.org/10.1080/01900692.2014.944988>.
- Bracci, Enrico, Laura Maran, dan Robert Inglis. 2017. "Examining the Process of Performance Measurement System Design and Implementation in Two Italian Public Service Organizations." *Financial Accountability & Management* 33, no. 4: 406–21. <https://doi.org/10.1111/faam.12131>.
- Brackertz, Nicola, dan Russell Kenley. 2002. "Evaluating community facilities in local government: Managing for service enablement." *Journal of Facilities Management* 1, no. 3 (Januari): 283–99. <https://doi.org/10.1108/14725960310807971>.
- Bretas, Vanessa P. G., dan Ilan Alon. 2021. "Franchising research on emerging markets: Bibliometric and content analyses." *Journal of Business Research* 133, no. September (September): 51–65. <https://doi.org/10.1016/j.jbusres.2021.04.067>.
- Brignall, Stan, dan Sven Modell. 2000. "An institutional perspective on performance measurement and management in the 'new public sector.'" *Management Accounting Research* 11, no. 3 (September): 281–306. <https://doi.org/10.1006/mare.2000.0136>.
- Budding, Tjerk, Bram Faber, dan Martijn Schoute. 2021. "Integrating non-financial performance indicators in budget documents: the continuing search of Dutch municipalities." *Journal of Public Budgeting, Accounting & Financial Management* 34, no. 1 (Januari): 52–66. <https://doi.org/10.1108/JPBAFM-02-2020-0009>.
- Carlin, Tyrone, dan James Guthrie. 2001. "The New Business of Government Budgeting: Reporting Non-Financial Performance Information in Victoria." *Australian Accounting Review* 11, no. 25: 17–26. <https://doi.org/10.1111/j.1835-2561.2002.tb00386.x>.
- Carlin, Tyrone M. 2004. "Output-based management and the management of performance: insights from the Victorian experience." *Management Accounting Research*, Management accounting in the new public sector, 15, no. 3 (September): 267–83. <https://doi.org/10.1016/j.mar.2004.04.002>.
- Carlucci, Daniela, Giovanni Schiuma, dan Francesco Sole. 2015. "The adoption and implementation of performance measurement process in Italian public organisations: the influence of political, cultural and rational factors." *Production Planning & Control* 26, no. 5 (April): 363–76. <https://doi.org/10.1080/09537287.2014.906678>.
- Carmona, Salvador, dan Anders Grönlund. 2003. "Measures vs actions: the balanced scorecard in Swedish Law Enforcement." *International Journal of*



- Operations & Production Management* 23, no. 12 (Januari): 1475–96.  
<https://doi.org/10.1108/01443570310506722>.
- Cepiku, Denita, Alessandro Hinna, Danila Scarozza, dan Andrea Bonomi Savignon. 2017. “Performance Information Use in Public Administration: An Exploratory Study of Determinants and Effects.” *Journal of Management & Governance* 21, no. 4 (Desember): 963–91.  
<https://doi.org/10.1007/s10997-016-9371-3>.
- Chang, Li-cheng. 2009. “The Impact of Political Interests Upon the Formulation of Performance Measurements: The Nhs Star Rating System.” *Financial Accountability & Management* 25, no. 2: 145–65.  
<https://doi.org/10.1111/j.1468-0408.2009.00472.x>.
- Chirau, Takunda J., dan Caitlin Blaser-Mapitsa. 2020. “How performance management regulations shape evaluation practice in South African municipalities.” *Evaluation and Program Planning* 82, no. Oktober (Oktober): 101831. <https://doi.org/10.1016/j.evalprogplan.2020.101831>.
- Christensen, Tom, Bastian Jantz, dan Per Læg Reid. 2014. “Accountability and Performance in Welfare Administration Reform. Comparing Norway and Germany.” *Uni Research Rokkan Centre*.  
<https://norceresearch.braage.unit.no/norceresearch-xmlui/bitstream/handle/1956/9391/WP%209-2014%20Christensen%2C%20Jantz%20and%20L%C3%A6greid.pdf?sequence=1>.
- Cuganesan, Suresh, James Guthrie, dan Vedran Vranic. 2014. “The Riskiness of Public Sector Performance Measurement: A Review and Research Agenda.” *Financial Accountability & Management* 30, no. 3: 279–302.  
<https://doi.org/10.1111/faam.12037>.
- Dal Mas, Francesca, Maurizio Massaro, Rosa Lombardi, dan Andrea Garlatti. 2019. “From output to outcome measures in the public sector: a structured literature review.” *International Journal of Organizational Analysis* 27, no. 5: 1631–56.
- Dobija, Dorota, Anna Maria Górska, Giuseppe Grossi, dan Wojciech Strzelczyk. 2019. “Rational and symbolic uses of performance measurement: Experiences from Polish universities.” *Accounting, Auditing & Accountability Journal* 32, no. 3 (Januari): 750–81.  
<https://doi.org/10.1108/AAAJ-08-2017-3106>.
- Dooren, Wouter van. 2004. “Supply and demand of policy indicators.” *Public Management Review* 6, no. 4 (Desember): 511–30.  
<https://doi.org/10.1080/1471903042000303319>.
- Dunleavy, Patrick, dan Christopher Hood. 1994. “From old public administration to new public management.” *Public Money & Management* 14, no. 3: 9–16.  
<https://doi.org/10.1080/09540969409387823>.



- Eisenkopf, Gerald. 2009. "Negative Weights for Performance Measures." *International Public Management Journal* 12, no. 3 (Agustus): 332–44. <https://doi.org/10.1080/10967490903103284>.
- Epstein, Michael K., dan John C. Henderson. 1989. "Data Envelopment Analysis for Managerial Control and Diagnosis\*." *Decision Sciences* 20, no. 1: 90–119. <https://doi.org/10.1111/j.1540-5915.1989.tb01399.x>.
- Fahlevi, Heru, Dharni Nuzulla, dan Hasan Basri. 2018. "Why Does the Recently Adopted Performance Measurement System in Indonesian Local Government Not Work?" *Jurnal Akuntansi Dan Bisnis* 18, no. 2 (Agustus): 141–50. <https://doi.org/10.20961/jab.v18i2.330>.
- Farouk, I.I.E., Y. Fricchi, dan F. Jawab. 2020. "An Innovative Approach to Develop Performance Indicators for Medicines Supply Chain in Moroccan Public Hospitals." *International Journal of Scientific and Technology Research* 9, no. 4: 386–91.
- Febriyanti, Doris, Ida Widianingsih, Asep Sumaryana, dan Rd. Ahmad Buchari. 2024. "The typology and determinant of performance measurement for public sector organizations – a literature review." *Cogent Business & Management* 11, no. 1 (Desember): 2315681. <https://doi.org/10.1080/23311975.2024.2315681>.
- Flynn, Andrew, Andrew Gray, William Jenkins, dan Brian Rutherford. 1988. "Making indicators perform." *Public Money & Management* 8, no. 4 (Desember): 35–41. <https://doi.org/10.1080/09540968809387505>.
- Franceschini, Fiorenzo, Maurizio Galetto, dan Domenico Maisano. 2019. *Designing Performance Measurement Systems: Theory and Practice of Key Performance Indicators*. Management for Professionals. Cham: Springer International Publishing. <https://doi.org/10.1007/978-3-030-01192-5>.
- Fritzen, Scott A. 2007. "Crafting performance measurement systems to reduce corruption risks in complex organizations: the case of the World Bank." Disunting oleh Yasar Jarrar dan Giovanni Schiuma. *Measuring Business Excellence* 11, no. 4 (Januari): 23–32. <https://doi.org/10.1108/13683040710837900>.
- Giffin, Margaret E. 1989. "Personnel Research on Testing, Selection, and Performance Appraisal." *Public Personnel Management* 18, no. 2 (Juni): 127–37. <https://doi.org/10.1177/009102608901800203>.
- Goh, Swee C. 2012. "Making performance measurement systems more effective in public sector organizations." *Measuring Business Excellence* 16, no. 1 (Januari): 31–42. <https://doi.org/10.1108/13683041211204653>.
- Gomes, Patrícia, Silvia M. Mendes, dan João Carvalho. 2017. "Impact of PMS on organizational performance and moderating effects of context." *International Journal of Productivity and Performance Management* 66, no. 4 (Januari): 517–38. <https://doi.org/10.1108/IJPPM-03-2016-0057>.



- Greiling, Dorothea. 2005. "Performance measurement in the public sector: the German experience." Disunting oleh Arie Halachmi. *International Journal of Productivity and Performance Management* 54, no. 7 (Januari): 551–67. <https://doi.org/10.1108/17410400510622223>.
- Hacker, Marla, dan Karen Garst. 2000. "Designing and installing a performance measurement system within a professional society – a case study." *Managing Service Quality: An International Journal* 10, no. 4 (Januari): 216–26. <https://doi.org/10.1108/09604520010341500>.
- Hammerschmid, Gerhard, Steven Van de Walle, dan Vid Stimac. 2013. "Internal and external use of performance information in public organizations: results from an international survey." *Public Money & Management* 33, no. 4 (Juli): 261–68. <https://doi.org/10.1080/09540962.2013.799803>.
- Harris, Lynette. 2004. "Best Value Reviews of Human Resource Services in English Local Government: Some Case Study Evidence." *Review of Public Personnel Administration* 24, no. 4 (Desember): 334–47. <https://doi.org/10.1177/0734371X04268487>.
- Hede, Andrew. 1991. "Trends in the Higher Civil Services of Anglo-American Systems." *Governance* 4, no. 4: 489–510. <https://doi.org/10.1111/j.1468-0491.1991.tb00024.x>.
- Higgins, Paul. 2005. "Performance and user satisfaction indicators in british local government: Pelajaran dari studi kasus." *Public Management Review* 7, no. 3 (September): 445–66. <https://doi.org/10.1080/14719030500181102>.
- Hofman, Bert, Ella Rodrick-Jones, dan Kian Wie Thee. 2004. "Indonesia: Rapid Growth, Weak Institutions." <https://documents1.worldbank.org/curated/en/576941468774895009/pdf/307800IND0country01see0also0307591.pdf>.
- Höglund, Linda, Maria Mårtensson, dan Pia Nylinder. 2023. "Public value accounting and the use of performance measurements as a management tool in a context of various assessments." *Journal of Accounting & Organizational Change* 19, no. 4 (Januari): 603–21. <https://doi.org/10.1108/JAOC-12-2021-0186>.
- Holt, Jordan, dan Nick Manning. 2014. "Fukuyama Is Right about Measuring State Quality: Now What?" *Governance* 77, no. 4. <https://doi.org/10.1111/gove.12109>.
- Hood, Christopher. 1991. "A Public Management for All Season?" *Public Administration* 69, no. 1: 3–19. <https://doi.org/10.1111/j.1467-9299.1991.tb00779.x>.
- Iacovino, Nicola Mario, Sara Barsanti, dan Lino Cinquini. 2017. "Public Organizations Between Old Public Administration, New Public Management and Public Governance: The Case of the Tuscany Region." *Public Organization Review* 17, no. 1 (Maret): 61–82. <https://doi.org/10.1007/s11115-015-0327-x>.



- Iacuzzi, Silvia. 2021. "An appraisal of financial indicators for local government: a structured literature review." *Journal of Public Budgeting, Accounting & Financial Management* 34, no. 6 (Januari): 69–94. <https://doi.org/10.1108/JPBAFM-04-2021-0064>.
- Indahsari, Charity Latanza, dan Sam'un Jaja Raharja. 2020. "New Public Management (NPM) as an Effort in Governance." *Jurnal Manajemen Pelayanan Publik* 3, no. 2: 73–81. <https://doi.org/10.24198/jmpp.v3i2.25342>.
- Ippolito, Adelaide, Marco Sorrentino, Francesco Capalbo, dan Adelina Di Pietro. 2022. "How technological innovations in performance measurement systems overcome management challenges in healthcare." *International Journal of Productivity and Performance Management* 72, no. 9 (Januari): 2584–2604. <https://doi.org/10.1108/IJPPM-11-2021-0664>.
- Jääskeläinen, Aki, Antti Lönnqvist, dan Harri I. Kulmala. 2015. "Designing a Performance Measurement System to Support Outsourcing Decisions in a Finnish University." *International Journal of Public Sector Performance Management* 2, no. 3: 237. <https://doi.org/10.1504/IJPSPM.2015.067814>.
- Jackson, Peter. 1988. "The management of performance in the public sector." *Public Money & Management* 8, no. 4 (Desember): 11–16. <https://doi.org/10.1080/09540968809387501>.
- Jacobs, Rowena, dan Maria Goddard. 2007. "How Do Performance Indicators Add Up? An Examination of Composite Indicators in Public Services." *Public Money & Management* 27, no. 2 (April): 103–10. <https://doi.org/10.1111/j.1467-9302.2007.00565.x>.
- Jarrar, Yasar, dan Giovanni Schiuma. 2007. "Measuring performance in the public sector: challenges and trends." Disunting oleh Yasar Jarrar dan Giovanni Schiuma. *Measuring Business Excellence* 11, no. 4 (Januari): 4–8. <https://doi.org/10.1108/13683040710837883>.
- Johnston, Judy. 2005. "Performance measurement uncertainty on the Grand Canal: Ethical and productivity conflicts between social and economic agency?" Disunting oleh Arie Halachmi. *International Journal of Productivity and Performance Management* 54, no. 7 (Januari): 595–612. <https://doi.org/10.1108/17410400510622250>.
- Jurnali, Teddy, dan A.K. Siti-Nabiha. 2015. "Performance Management System for Local Government: The Indonesian Experience." *Global Business Review* 16, no. 3 (Juni): 351–63. <https://doi.org/10.1177/0972150915569923>.
- Kalgin, Alexander. 2016. "Implementation of Performance Management in Regional Government in Russia: Evidence of Data Manipulation." *Public Management Review* 18, no. 1 (Januari): 110–38. <https://doi.org/10.1080/14719037.2014.965271>.
- Kallio, Tomi J., Kirsi-Mari Kallio, dan Annika Blomberg. 2020. "From professional bureaucracy to competitive bureaucracy – redefining



- universities' organization principles, performance measurement criteria, and reason for being." *Qualitative Research in Accounting & Management* 17, no. 1 (Januari): 82–108. <https://doi.org/10.1108/QRAM-10-2019-0111>.
- Kanji, Gopal, dan Patricia Moura E Sá. 2007. "Performance Measurement and Business Excellence: The Reinforcing Link for the Public Sector." *Total Quality Management & Business Excellence* 18, no. 1–2 (Maret): 49–56. <https://doi.org/10.1080/14783360601043096>.
- Kanneh, Lansana, dan Abubaker Haddud. 2016. "Performance Management in Sierra Leone Public Sector Organisations." *International Journal of Public Sector Performance Management* 2, no. 4: 411. <https://doi.org/10.1504/IJSPM.2016.079721>.
- Kates, Jennifer, Katherine Marconi, dan Thomas E Mannle. 2001. "Developing a performance management system for a Federal public health program: the Ryan White CARE ACT Titles I and II." *Evaluation and Program Planning* 24, no. 2 (Mei): 145–55. [https://doi.org/10.1016/S0149-7189\(01\)00005-2](https://doi.org/10.1016/S0149-7189(01)00005-2).
- Kementerian PANRB. 2012. "Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor 25 Tahun 2012 tentang Petunjuk Pelaksanaan Evaluasi Akuntabilitas Kinerja Instansi Pemerintah." <https://peraturan.bpk.go.id/Details/132825/permen-pan-rb-no-25-tahun-2012>.
- Khalid, Salim, Claire Beattie, John Sands, dan Veronica Hampson. 2019. "Incorporating the environmental dimension into the balanced scorecard: A case study in health care." *Meditari Accountancy Research* 27, no. 4 (Januari): 652–74. <https://doi.org/10.1108/MEDAR-06-2018-0360>.
- Khalid, Salim Khaleel, Claire Beattie, dan John Stehpen Sands. 2021. "Barriers and Motivations to Integrating Environmental Performance in the BSC: A Case Study in Health Care." *Sustainability Accounting, Management and Policy Journal* 13, no. 2 (September): 297–319. <https://doi.org/10.1108/SAMPJ-09-2020-0325>.
- Kloot, Louise, dan John Martin. 2000. "Strategic performance management: A balanced approach to performance management issues in local government." *Management Accounting Research* 11, no. 2 (Juni): 231–51. <https://doi.org/10.1006/mare.2000.0130>.
- Klovienė, R., E. Gimžauskienė, J. Stravinskienė, dan D. Misiūnas. 2016. "Measuring Performance: Case of Lithuanian Municipalities." *Engineering Economics* 27, no. 2: 213–20.
- Krasniqi, Ibrahim, dan Bedri Statovci. 2019. "Management and Assessment of Human Performance Toward Service Quality: The Case of Kosovo's Public Sector." *International Journal of Economics and Business Administration* VII, no. 3 (September): 228–37.
- Kravchuk, Robert S., dan Ronald W. Schack. 1996. "Designing Effective Performance-Measurement Systems under the Government Performance



- and Results Act of 1993.” *Public Administration Review* 56, no. 4: 348–58.  
<https://doi.org/10.2307/976376>.
- Kuhlmann, Sabine, dan Tim Jäkel. 2013. “Competing, collaborating or controlling? Comparing benchmarking in European local government.” *Public Money & Management* 33, no. 4 (Juli): 269–76.  
<https://doi.org/10.1080/09540962.2013.799815>.
- Kumar, Jitender, Neha Prince, dan H. Kent Baker. 2022. “Balanced Scorecard: A Systematic Literature Review and Future Research Issues.” *FIIB Business Review* 11, no. 2 (Juni): 147–61.  
<https://doi.org/10.1177/23197145211049625>.
- Kuprenas, John A., Rodney K. Haraga, Deborah L. DeChambeau, dan Jonis C. Smith. 2000. “Performance Measurement of Training in Engineering Organizations.” *Journal of Management in Engineering* 16, no. 5 (September): 27–33. [https://doi.org/10.1061/\(ASCE\)0742-597X\(2000\)16:5\(27\)](https://doi.org/10.1061/(ASCE)0742-597X(2000)16:5(27)).
- Lapuenta, Victor, dan Steven Van de Walle. 2020. “The Effects of New Public Management on the Quality of Public Services.” *Governance* 33, no. 3: 461–75. <https://doi.org/10.1111/gove.12502>.
- Lee, Nagarajah. 2006. “Measuring the performance of public sector organisations: a case study on public schools in Malaysia.” *Measuring Business Excellence* 10, no. 4 (Januari): 50–64. <https://doi.org/10.1108/13683040610719272>.
- . 2008. “Developing and validating an instrument to assess performance of public sector organisations: a case study of Malaysian schools.” *Measuring Business Excellence* 12, no. 3 (Januari): 56–75. <https://doi.org/10.1108/13683040810900403>.
- Liguori, Mariannunziata, Mariafrancesca Sicilia, dan Ileana Steccolini. 2012. “Some Like it Non-Financial ...: Pandangan politisi dan manajer tentang pentingnya informasi kinerja.” *Public Management Review* 14, no. 7 (Oktober): 903–22. <https://doi.org/10.1080/14719037.2011.650054>.
- Liu, W. B., Z. L. Cheng, J. Mingers, L. Qi, dan W. Meng. 2010. “The 3E methodology for developing performance indicators for public sector organizations.” *Public Money & Management* 30, no. 5 (September): 305–12. <https://doi.org/10.1080/09540962.2010.509180>.
- Loga, Patricia, dan Anand Chand. 2019. “Performance appraisal systems and public sector efficiency in small island developing states: The case of Fiji.” *Personnel Review* 49, no. 4 (Januari): 974–92. <https://doi.org/10.1108/PR-01-2018-0013>.
- Lye, Joanne, Zahirul Hoque, dan Lee Parker. 2021. “How Do Employees Learn from Performance Measures? Evidence from a Local Government Entity.” *Accounting & Finance* 61, no. 2: 3443–80. <https://doi.org/10.1111/acfi.12709>.



- MacBryde, Jill, Steve Paton, Neil Grant, dan Margaret Bayliss. 2012. "Performance measurement driving change: a case from the defence sector." *International Journal of Productivity and Performance Management* 61, no. 5 (Januari): 462–82. <https://doi.org/10.1108/17410401211232920>.
- Magd, Hesham, dan Adrienne Curry. 2003. "Benchmarking: achieving best value in public-sector organisations." *Benchmarking: An International Journal* 10, no. 3 (Januari): 261–86. <https://doi.org/10.1108/14635770310477780>.
- Manes Rossi, Francesca, dan Natalia Aversano. 2015. "Advancing performance measurement: Italian local government vis-à-vis the IPSASB project." *International Journal of Productivity and Performance Management* 64, no. 1 (Januari): 76–93. <https://doi.org/10.1108/IJPPM-07-2013-0134>.
- Manes-Rossi, Francesca, Alessandra Allini, Rosanna Spanò, dan Francesco Dainelli. 2016. "Changing performance measurement towards enhanced accountability: insights from the British Museum." *International Journal of Public Sector Performance Management* 2, no. 4 (Januari): 331–47. <https://doi.org/10.1504/IJSPM.2016.079716>.
- Mardiasmo, Mardiasmo. 2002a. "Assessing Accountability of Performance Measurement System and Local Government Budgetary Management." *Gadjah Mada International Journal of Business* 4, no. 3: 373–395. <https://doi.org/10.22146/gamaijb.5388>.
- . 2002b. "Elaborasi Reformasi Akuntansi Sektor Publik: Telaah Kritis Terhadap Upaya Aktualisasi Kebutuhan Sistem Akuntansi Keuangan Pemerintah Daerah." *Jurnal Akuntansi Dan Auditing Indonesia* 6, no. 1. <https://journal.uui.ac.id/JAAI/article/view/868>.
- Martin-Sardesai, Ann, James Guthrie AM, dan Lee Parker. 2020. "The neoliberal reality of higher education in Australia: how accountingisation is corporatising knowledge." *Meditari Accountancy Research* 29, no. 6 (Januari): 1261–82. <https://doi.org/10.1108/MEDAR-10-2019-0598>.
- Martin-Sardesai, Ann, James Guthrie, Stuart Tooley, dan Sally Chaplin. 2019. "History of Research Performance Measurement Systems in the Australian Higher Education Sector." *Accounting History* 24, no. 1 (Februari): 40–61. <https://doi.org/10.1177/1032373218768559>.
- Massaro, Maurizio, John Dumay, dan James Guthrie. 2016. "On the shoulders of giants: undertaking a structured literature review in accounting." *Accounting, Auditing & Accountability Journal* 29, no. 5 (Januari): 767–801. <https://doi.org/10.1108/AAAJ-01-2015-1939>.
- Matto, Mordecai, Paul Nsimbila Kabelele, dan Ahmed Ame. 2023. "Measuring compliance in public procurement: the case of Tanzania." *International Journal of Procurement Management* 18, no. Agustus (Agustus): 188–212. <https://doi.org/10.1504/IJPM.2022.10047502>.
- Mättö, Toni, Jenna Anttonen, Marko Järvenpää, dan Antti Rautiainen. 2019. "Legitimacy and relevance of a performance measurement system in a



- Finnish public-sector case.” *Qualitative Research in Accounting & Management* 17, no. 2 (Januari): 177–99. <https://doi.org/10.1108/QRAM-04-2018-0027>.
- McGeough, Francis. 2014. “Performance Information in the Irish Public Sector: A Comparison with the UK.” *Public Money & Management*, Mei (Mei). <https://www.tandfonline-com.ezproxy.ugm.ac.id/doi/abs/10.1080/09540962.2014.908010>.
- Meekings, Alan. 1995. “Unlocking the potential of performance measurement: A practical implementation guide.” *Public Money & Management* 15, no. 4 (Oktober): 5–12. <https://doi.org/10.1080/09540969509387888>.
- Mendes, Paula, Ana Carina Santos, Fernando Perna, dan Margarida Ribau Teixeira. 2012. “The balanced scorecard as an integrated model applied to the Portuguese public service: a case study in the waste sector.” *Journal of Cleaner Production* 24, no. Maret (Maret): 20–29. <https://doi.org/10.1016/j.jclepro.2011.11.007>.
- Meričková, Beáta Mikušová, Jana Štrangfeldová, Nikoleta Jakuš Muthová, dan Nikola Štefanišinová. 2020. “Performance Measurement in Education Public Services Based on the Value for Money Concept.” *Scientific Papers of the University of Pardubice, Series D: Faculty of Economics and Administration* 28, no. 3 (September). <https://doi.org/10.46585/sp28031099>.
- Micheli, Pietro, dan Mike Kennerley. 2005. “Performance measurement frameworks in public and non-profit sectors.” *Production Planning & Control* 16, no. 2 (Maret): 125–34. <https://doi.org/10.1080/09537280512331333039>.
- Micheli, Pietro, dan Andy Neely. 2010. “Performance Measurement in the Public Sector in England: Searching for the Golden Thread.” *Public Administration Review* 70, no. 4: 591–600. <https://doi.org/10.1111/j.1540-6210.2010.02180.x>.
- Midwinter, Arthur. 1994. “Developing performance indicators for local government: The Scottish experience.” *Public Money & Management* 14, no. 2 (April): 37–43. <https://doi.org/10.1080/09540969409387813>.
- Min, Byung Hee, Youngmin Oh, dan Ralph S. Brower. 2021. “The Effects of Diverse Feedback Dynamics on Performance Improvement: A Typology of Performance Feedback Signals.” *Administration & Society* 53, no. 1 (Januari): 123–57. <https://doi.org/10.1177/0095399720933822>.
- Modell, Sven. 2004. “Performance Measurement Myths in the Public Sector: A Research Note.” *Financial Accountability & Management* 20, no. 1: 39–55. <https://doi.org/10.1111/j.1468-0408.2004.00185.x>.
- . 2009. “Institutional Research on Performance Measurement and Management in the Public Sector Accounting Literature: A Review and



- Assessment.” *Financial Accountability & Management* 25, no. 3: 277–303. <https://doi.org/10.1111/j.1468-0408.2009.00477.x>.
- Monteduro, Fabio. 2017. “The Adoption of Outcome-Related Performance Indicators in External Reporting: An Empirical Study.” *International Journal of Public Administration* 40, no. 10 (Agustus): 860–74. <https://doi.org/10.1080/01900692.2017.1280824>.
- Moullin, Max. 2004. “Eight essentials of performance measurement.” *International Journal of Health Care Quality Assurance* 17, no. 3 (Januari): 110–12. <https://doi.org/10.1108/09526860410532748>.
- Mucciarone, M.A., dan J. Neilson. 2012. “Performance Reporting in the Malaysian Government.” *Asian Academy of Management Journal of Accounting and Finance* 7, no. 2: 35–77.
- Narayan, Anil K. 2016. “An ethical perspective on performance measurement in the public sector.” *Pacific Accounting Review* 28, no. 4 (Januari): 364–72. <https://doi.org/10.1108/PAR-02-2016-0024>.
- Ndevu, Zwelinzima J., dan Kobus Muller. 2018. “Operationalising Performance Management in Local Government: The Use of the Balanced Scorecard.” *SA Journal of Human Resource Management* 16, no. 0 (Mei): 11. <https://doi.org/10.4102/sajhrm.v16i0.977>.
- Niansyah, Fitri Irka Wahyu, dan Ali Tafriji Biswan. 2018. “Analisis Varians Anggaran Belanja Untuk Pengukuran Kinerja.” *Indonesian Treasury Review: Jurnal Perbendaharaan, Keuangan Negara Dan Kebijakan Publik* 3, no. 4 (Desember): 348–63. <https://doi.org/10.33105/itrev.v3i4.79>.
- Niswantariputri, Efrillya, dan Henny Murtini. 2016. “The Use of Performance Measurement System in Public Sector Organization.” *Accounting Analysis Journal* 5, no. 3 (Agustus): 205–12. <https://doi.org/10.15294/aaj.v5i3.11621>.
- Noordiatmoko, Didid, Tommy Anggriawan, dan Aditya Eka Saputra. 2023. “Assessing Measurement Model of Performance Management in Government Agencies Using SEM-PLS Analysis.” *Journal of Governance and Regulation* 12, no. 4, special issue: 227–35. <https://doi.org/10.22495/jgrv12i4siart2>.
- Nor, Wahyudin. 2012. “Penerapan Balanced Scorecard Pada Pemerintah Daerah.” *Jurnal Ilmiah Akuntansi Dan Bisnis* 7, no. 2 (Juli). <https://ojs.unud.ac.id/index.php/jiab/article/view/9241>.
- Northcott, Deryl, dan Sue Llewellyn. 2005. “Benchmarking in UK health: a gap between policy and practice?” Disunting oleh F Graham dan Stewart Lawrence. *Benchmarking: An International Journal* 12, no. 5 (Januari): 419–35. <https://doi.org/10.1108/14635770510619357>.



- O'Donnel, Michael, dan John O'Brien. 2000. "Performance-Based Pay in the Australian Public Service." *Review of Public Personnel Administration*, April (April). <https://doi.org/10.1177/0734371X0002000203>.
- Oh, Youngmin, dan Carrie Blanchard Bush. 2015. "Assessing public sector performance and untangling the complexity of public performance measurement." *International Review of Public Administration* 20, no. 3 (Juli): 256–72. <https://doi.org/10.1080/12294659.2015.1047143>.
- Oppi, Chiara, Cristina Campanale, dan Lino Cinquini. 2021. "Ambiguity in public sector performance measurement: a systematic literature review." *Journal of Public Budgeting, Accounting & Financial Management* 34, no. 3 (Januari): 370–90. <https://doi.org/10.1108/JPBAFM-09-2020-0167>.
- Osborne, David. 1993. "Reinventing Government." *Public Productivity & Management Review* 16, no. 4: 349–56. <https://doi.org/10.2307/3381012>.
- Page, Matthew J., Joanne E. McKenzie, Patrick M. Bossuyt, Isabelle Boutron, Tammy C. Hoffmann, Cynthia D. Mulrow, Larissa Shamseer, dkk. 2021. "The PRISMA 2020 Statement: An Updated Guideline for Reporting Systematic Reviews." *BMJ* 372, no. Maret (Maret): n71. <https://doi.org/10.1136/bmj.n71>.
- Palmer, Anna J. 1993. "Performance measurement in local government." *Public Money & Management* 13, no. 4 (Oktober): 31–36. <https://doi.org/10.1080/09540969309387786>.
- Pasha, Obed, dan Theodore H. Poister. 2019. "The Impact of Performance Management Under Environmental Turbulence." *The American Review of Public Administration* 49, no. 4 (Mei): 441–53. <https://doi.org/10.1177/0275074018814245>.
- Paul, Justin, dan Alex Rialp Criado. 2020. "The art of writing literature review: What do we know and what do we need to know?" *International Business Review* 29, no. 4 (Agustus): 101717. <https://doi.org/10.1016/j.ibusrev.2020.101717>.
- Pekkanen, Petra, dan Timo Pirttilä. 2022. "Output measurement in professional public organizations: insights from European justice systems." *International Journal of Productivity and Performance Management* 73, no. 11 (Januari): 1–19. <https://doi.org/10.1108/IJPPM-05-2021-0279>.
- Pemerintah Republik Indonesia. 1999. "Instruksi Presiden Nomor 7 Tahun 1999 Tentang Akuntabilitas Kinerja Instansi Pemerintah." <https://peraturan.go.id/id/inpres-no-7-tahun-1999>.
- . 2014. "Peraturan Presiden Nomor 29 Tahun 2014 Tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah." <https://peraturan.go.id/id/perpres-no-29-tahun-2014>.
- Phusavat, Kongkiti, Pornthep Anussornmitisarn, Petri Helo, dan Richard Dwight. 2009. "Performance measurement: roles and challenges." *Industrial*



- Management & Data Systems* 109, no. 5 (Januari): 646–64.  
<https://doi.org/10.1108/02635570910957632>.
- Pidd, M. 2005. “Perversity in public service performance measurement.” Disunting oleh Zoe Radnor dan Mike Kennerley. *International Journal of Productivity and Performance Management* 54, no. 5/6 (Januari): 482–93.  
<https://doi.org/10.1108/17410400510604601>.
- Plaček, Michal, Milan Jan Půček, dan Vladimíra Šilhánková. 2017. “New trends in the strategic management of museums in the Czech Republic.” *Museum Management and Curatorship* 32, no. 4 (Agustus): 302–18.  
<https://doi.org/10.1080/09647775.2017.1347808>.
- Pollitt, Christopher, dan Geert Bouckaert. 2009. “Continuity and Change in Public Policy and Management.” Dalam *Continuity and Change in Public Policy and Management*. Edward Elgar Publishing.  
<https://china.elgaronline.com/monobook/9781848443082.xml>.
- Polzer, Tobias. 2022. ““What is going on in the “big tent”?” Current developments in (new) institutional theory and performance measurement and management research.” *Journal of Public Budgeting, Accounting & Financial Management* 34, no. 6 (Januari): 137–45.  
<https://doi.org/10.1108/JPBAFM-10-2021-0145>.
- Porumbescu, Gregory A. 2017. “Does Transparency Improve Citizens’ Perceptions of Government Performance? Evidence From Seoul, South Korea.” *Administration & Society* 49, no. 3 (Maret): 443–68.  
<https://doi.org/10.1177/0095399715593314>.
- Prabhu, Vas B., Andrew Robson, dan Ed Mitchell. 2002. “Business excellence in the public sector – a comparison of twosub-groups with the ‘private’ service sector.” *The TQM Magazine* 14, no. 1 (Januari): 34–42.  
<https://doi.org/10.1108/09544780210413228>.
- Prihatiningtias, Yeney Widya, dan Sofyan Wijaya Julianto. 2019. “The Mediating Role of Distributive Justice, Procedural Justice, and Organizational Citizen Behavior in the Influence of Strategic Performance Measurement System on Employee Performance in the Indonesian Ministry of Finance.” *Journal of Economics, Business, and Accountancy Ventura* 22, no. 3: 383–98.  
<https://doi.org/10.14414/jebav.v22i3.1976>.
- Pun, Kit-Fai. 2002. “Development of an integrated total quality management and performance measurement system for self-assessment: A method.” *Total Quality Management* 13, no. 6 (September): 759–77.  
<https://doi.org/10.1080/0954412022000010127>.
- Putra, Andi Permana, Akram Akram, dan Hermanto Hermanto. 2018. “Determinan Akuntabilitas Kinerja Pemerintah di Kabupaten Lombok Barat.” *EKUITAS (Jurnal Ekonomi dan Keuangan)* 2, no. 2 (November): 271–90.  
<https://doi.org/10.24034/j25485024.y2018.v2.i2.3942>.



- Putu S., Ni, G. Jan van Helden, dan Sandra Tillema. 2007. "Public sector performance measurement in developing countries: A literature review and research agenda." Disunting oleh Chandana Alawattage, Trevor Hopper, dan Danture Wickramasinghe. *Journal of Accounting & Organizational Change* 3, no. 3 (Januari): 192–208. <https://doi.org/10.1108/18325910710820265>.
- Radnor, Zoe. 2008. "Muddled, massaging, manoeuvring or manipulated? A typology of organisational gaming." *International Journal of Productivity and Performance Management* 57, no. 4 (Januari): 316–28. <https://doi.org/10.1108/17410400810867526>.
- Radnor, Zoe, dan Bill Lovell. 2003a. "Success factors for implementation of the balanced scorecard in a NHS multi-agency setting." *International Journal of Health Care Quality Assurance* 16, no. 2 (Januari): 99–108. <https://doi.org/10.1108/09536860310465618>.
- . 2003b. "Defining, Justifying and Implementing the Balanced Scorecard in the National Health Service." *Journal of Medical Marketing* 3, no. 3 (Juni): 174–88. <https://doi.org/10.1057/palgrave.jmm.5040117>.
- Rahayu, Sri, Yudi Yudi, Rahayu Rahayu, dan Salman Jumaili. 2022. "How Performance Mediate the Effects of Participation and Control Environment on Transparency." *Jurnal Ilmiah Akuntansi Dan Bisnis* 17, no. 1 (Januari): 66–83. <https://doi.org/10.24843/JIAB.2022.v17.i01.p05>.
- Rahmasari, Aninda, Maria Grace Herlina, dan Dicky Hida Syahchari. 2022. "Strengthening Service Performance in Indonesian Public Sector." *Binus Business Review* 13, no. 1 (Maret): 109–17. <https://doi.org/10.21512/bbr.v13i1.7946>.
- Ramanathan, Ramakrishnan. 2005. "Operations assessment of hospitals in the Sultanate of Oman." *International Journal of Operations & Production Management* 25, no. 1 (Januari): 39–54. <https://doi.org/10.1108/01443570510572231>.
- Ramdany, Ramdany, dan Aqliana Chaeriyah. 2023. "Analysis of Budget Performance: Spending Variance, Budget Revision and Budget Blocking." *EKUITAS (Jurnal Ekonomi dan Keuangan)* 7, no. 2 (Juni): 281–302. <https://doi.org/10.24034/j25485024.y2023.v7.i2.5266>.
- Rana, Tarek, Zahirul Hoque, dan Kerry Jacobs. 2019. "Public sector reform implications for performance measurement and risk management practice: insights from Australia." *Public Money & Management* 39, no. 1 (Januari): 37–45. <https://doi.org/10.1080/09540962.2017.1407128>.
- Rantanen, Hannu, Kirsi Leva, dan Sanna Pekkola. 2007. "Performance Measurement Implementation in a Knowledge-Based Public Organisation." *International Journal of Business and Systems Research*, November (November). <https://www.inderscienceonline.com/doi/10.1504/IJBSR.2007.015833>.



- Rashid, Fairul Rizal Bin Haji, dan Thuraya Farhana Haji Said. 2018. "Strategic Responses towards a Performance Management and Measurement System in the Public Sector of a Developing Country." *International Journal of Public Sector Performance Management* 4, no. 4: 393. <https://doi.org/10.1504/IJPSPM.2018.095233>.
- Rasid, Siti Zaleha Abdul, Bebe Abu Bakar, Adriana Mohd Rizal, dan Shathees Baskaran. 2019. "Risk Management Practices to Strengthen Public Sector Accountability." *Asian Journal of Business and Accounting* 12, no. 1 (Juni): 1–40. <https://doi.org/10.22452/ajba.vol12no1.1>.
- Rautiainen, Antti, dan Marko Järvenpää. 2012. "Institutional Logics and Responses to Performance Measurement Systems." *Financial Accountability & Management* 28, no. 2: 164–88. <https://doi.org/10.1111/j.1468-0408.2012.00541.x>.
- Robalo, Rui. 2014. "Explanations for the gap between management accounting rules and routines: An institutional approach." *Revista de Contabilidade* 17, no. 1 (Januari): 88–97. <https://doi.org/10.1016/j.rcsar.2014.03.002>.
- Røge, Kristian Mohr, dan Niels Joseph Lennon. 2018. "A Study on the Criteria of Internal Transparency, Efficiency and Effectiveness in Measuring Local Government Performance." *Financial Accountability & Management* 34, no. 4: 392–409. <https://doi.org/10.1111/faam.12176>.
- Røyseng, Sigrid, Donatella De Paoli, dan Grete Wennes. 2020. "As You like It! How Performance Measurement Affects Professional Autonomy in the Norwegian Public Theater Sector." *The Journal of Arts Management, Law, and Society* 50, no. 1 (Januari): 52–66. <https://doi.org/10.1080/10632921.2019.1693458>.
- Salam, Rahmat. 2021. "The Importance Performance Assessment and Its Impact on Improving Performance of Public Service Organizations in South Tangerang City." *Sosiohumaniora* 23, no. 2 (Juli): 226–33. <https://doi.org/10.24198/sosiohumaniora.v23i2.31963>.
- Salas-Velasco, Manuel. 2020. "Does greater school resource allocation improve efficiency in education production? Performance assessment of Spanish public sector-funded schools." *International Journal of Educational Management* 34, no. 5 (Januari): 903–15. <https://doi.org/10.1108/IJEM-08-2019-0305>.
- Sardi, Alberto, Enrico Sorano, Guido Giovando, dan Vania Tradori. 2022. "Performance measurement and management system 4.0: an action research study in investee NPOs by local government." *International Journal of Productivity and Performance Management* 72, no. 4 (Januari): 849–72. <https://doi.org/10.1108/IJPPM-10-2021-0607>.
- Siddiquee, Noore Alam. 2019. "Driving performance in the public sector: what can we learn from Malaysia's service delivery reform?" *International Journal*



- of Productivity and Performance Management* 69, no. 9 (Januari): 2069–87. <https://doi.org/10.1108/IJPPM-06-2018-0232>.
- Silva, Josiane De Fatima Rosa Da, Glauco Henrique De Sousa Mendes, Jorge Henrique De Oliveira Silva, Gilberto Miller Devos Ganga, Manoel Fernandes Martins, dan Ricardo Coser Mergulhão. 2020. “Measuring Ombudsman Performance: Evidence from Brazilian Ombudsman Offices in Public Higher Education Institutions.” *International Journal of Business Performance Management* 21, no. 4: 437. <https://doi.org/10.1504/IJBPM.2020.110827>.
- Siti-Nabiha, A.K., dan Roshni Ann George. 2021. “Do external benchmarking mechanisms facilitate performance management in Malaysian local authorities?” *Journal of Applied Accounting Research* 22, no. 5 (Januari): 823–44. <https://doi.org/10.1108/JAAR-08-2020-0173>.
- Siti-Nabiha, A.K., Sangita Jeyaram, dan Dayana Jalaludin. 2020. “Performance management of an externally imposed programme: a Malaysian case study.” *International Journal of Productivity and Performance Management* 69, no. 3 (Januari): 612–32. <https://doi.org/10.1108/IJPPM-04-2019-0204>.
- Smith, Peter. 1987. “Performance Indicators in the National Health Service.” *Chartered Institute of Public Finance and Accountancy. Public Money* 6, no. 4: 35–39. <https://doi.org/10.1080/09540968709387409>.
- . 1993. “Outcome-Related Performance Indicators and Organizational Control in the Public Sector.” *British Journal of Management* 4, no. 3: 135–51. <https://doi.org/10.1111/j.1467-8551.1993.tb00054.x>.
- . 1995a. “On the Unintended Consequences of Publishing Performance Data in the Public Sector.” *International Journal of Public Administration* 18, no. 2–3: 277–310. <https://doi.org/10.1080/01900699508525011>.
- . 1995b. “Performance indicators and outcome in the public sector.” *Public Money & Management* 15, no. 4 (Oktober): 13–16. <https://doi.org/10.1080/09540969509387889>.
- Smith, Peter, dan David Mayston. 1987. “Measuring efficiency in the public sector.” *Omega* 15, no. 3 (Januari): 181–89. [https://doi.org/10.1016/0305-0483\(87\)90068-5](https://doi.org/10.1016/0305-0483(87)90068-5).
- Sofyani, Hafiez, dan Rusdi Akbar. 2013. “Hubungan Faktor Internal Institusi dan Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) di Pemerintah Daerah.” *Jurnal Akuntansi dan Keuangan Indonesia* 10, no. 2 (Desember). <https://doi.org/10.21002/jaki.2013.10>.
- . 2015. “Hubungan Karakteristik Pegawai Pemerintah Daerah Dan Implementasi Sistem Pengukuran Kinerja: Perspektif Ismorfisma Institusional.” *Jurnal Akuntansi Dan Auditing Indonesia* 19, no. 2: 153–73. <https://doi.org/10.20885/jaai.vol19.iss2.art6>.



- Sofyani, Hafiez, Rusdi Akbar, dan Rodiel C. Ferrer. 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, no. 1: 151–84. <https://doi.org/10.22452/ajba.vol11no1.6>.
- Sofyani, Hafiez, dan Made Aristia Prayudi. 2018. "Implementasi Anggaran Berbasis Kinerja di Pemerintah Daerah dengan Akuntabilitas Kinerja 'A.'" *Jurnal Ilmiah Akuntansi dan Bisnis* 13, no. 1 (Januari): 54–64. <https://doi.org/10.24843/JIAB.2018.v13.i01.p06>.
- Sole, Francesco. 2009. "A management model and factors driving performance in public organizations." *Measuring Business Excellence* 13, no. 4 (Januari): 3–11. <https://doi.org/10.1108/13683040911006747>.
- Sole, Francesco, dan Giovanni Schiuma. 2010. "Using performance measures in public organisations: challenges of Italian public administrations." *Measuring Business Excellence* 14, no. 3 (Januari): 70–84. <https://doi.org/10.1108/13683041011074227>.
- Sotirakou, Tatiana, dan Mary Zeppou. 2006. "Utilizing performance measurement to modernize the Greek public sector." *Management Decision* 44, no. 9 (Januari): 1277–1304. <https://doi.org/10.1108/00251740610707730>.
- Speklé, Roland F., dan Frank H. M. Verbeeten. 2014. "The use of performance measurement systems in the public sector: Effects on performance." *Management Accounting Research*, Emerging issues in performance measurement, 25, no. 2: 131–46. <https://doi.org/10.1016/j.mar.2013.07.004>.
- Speklé, Roland F., Frank H. M. Verbeeten, dan Sally K. Widener. 2022. "Nondyadic control systems and effort direction effectiveness: Evidence from the public sector." *Management Accounting Research* 54, no. Maret (Maret): 100769. <https://doi.org/10.1016/j.mar.2021.100769>.
- Srimai, Suwit, Nitirath Damsaman, dan Sirilak Bangchokdee. 2011. "Performance measurement, organizational learning and strategic alignment: an exploratory study in Thai public sector." *Measuring Business Excellence* 15, no. 2 (Januari): 57–69. <https://doi.org/10.1108/13683041111131628>.
- Suhardjanto, Djoko, dan Bayu Tri Cahyo. 2008. "Persepsi Pejabat Pengguna Anggaran Terhadap Efektivitas Implementasi Anggaran Berbasis Kinerja Ditinjau Dari Aspek Rasional (Survei Pada Pemerintah Kota Surakarta)." *Jurnal Siasat Bisnis* 12, no. 2. <https://journal.uui.ac.id/JSB/article/view/2004>.
- Syofyan, Efrizal, dan Riski Hernando. 2021. "Performance Improvement of BLUD Puskesmas Employees based on the Reliance on Multiple Performance Measure through Levers of Control." *EKUITAS (Jurnal Ekonomi dan Keuangan)* 5, no. 4 (Desember): 429–44. <https://doi.org/10.24034/j25485024.y2021.v5.i4.5051>.



- Teh, Angelia, dan Li Ching Pang. 2004. "Performance Measurement for Public Sector Organisational Transformation." *International Journal of Business Performance Management*, Mei (Mei). <https://www.inderscienceonline.com/doi/10.1504/IJBPM.1999.004473>.
- Tomažević, Nina, Janko Seljak, dan Aleksander Aristovnik. 2016. "TQM in public administration organisations: an application of data envelopment analysis in the police service." *Total Quality Management & Business Excellence* 27, no. 11–12 (November): 1396–1412. <https://doi.org/10.1080/14783363.2015.1007861>.
- Tomažević, Nina, Metka Tekavčič, dan Darja Peljhan. 2017. "Towards excellence in public administration: organisation theory-based performance management model." *Total Quality Management & Business Excellence* 28, no. 5–6 (April): 578–99. <https://doi.org/10.1080/14783363.2015.1102048>.
- Torres, Lourdes, Vicente Pina, dan Caridad Martí. 2012. "Using non-mandatory performance measures in local governments." Disunting oleh Toomas Haldma, Salme Näsi, dan Giuseppe Grossi. *Baltic Journal of Management* 7, no. 4 (Januari): 416–28. <https://doi.org/10.1108/17465261211272166>.
- Tran, Yen Thi, dan Nguyen Phong Nguyen. 2020. "The impact of the performance measurement system on the organizational performance of the public sector in a transition economy: Is public accountability a missing link?" Disunting oleh Marco Bisogno. *Cogent Business & Management* 7, no. 1: 1792669. <https://doi.org/10.1080/23311975.2020.1792669>.
- Transparency International. 2024. "Corruption Perceptions Index 2023." <https://ti.or.id/wp-content/uploads/2024/01/CPI-2023-Report.pdf>.
- Tuck, Nancy, dan Gary Zaleski. 1996. "Criteria for developing performance measurement systems in the public sector." *International Journal of Public Administration* 19, no. 11–12 (Januari): 1945–78. <https://doi.org/10.1080/01900699608525174>.
- Umashev, Claudine, dan Roger Willett. 2008. "Challenges to Implementing Strategic Performance Measurement Systems in Multi-Objective Organizations: The Case of a Large Local Government Authority." *Abacus* 44, no. 4: 377–98. <https://doi.org/10.1111/j.1467-6281.2008.00268.x>.
- Van Aken, Eileen M., Geert Letens, Garry D. Coleman, Jennifer Farris, dan Dirk Van Goubergen. 2005. "Assessing maturity and effectiveness of enterprise performance measurement systems." Disunting oleh Zoe Radnor dan Mike Kennerley. *International Journal of Productivity and Performance Management* 54, no. 5/6 (Januari): 400–418. <https://doi.org/10.1108/17410400510604557>.
- Van de Walle, Steven. 2008. "Comparing the performance of national public sectors: conceptual problems." *International Journal of Productivity and Performance Management* 57, no. 4 (Januari): 329–38. <https://doi.org/10.1108/17410400810867535>.



- Waheed, Ajmal. 2016. "The Performance Diamond: Measuring Public Sector Organisational Performance." *International Journal of Business Performance Management* 17, no. 1: 65. <https://doi.org/10.1504/IJBPM.2016.073338>.
- Waldron, Keith. 2004. "Performance Assessment of Public Sector Scientists." *Public Money & Management* 24, no. 1 (Januari): 57–62. <https://doi.org/10.1111/j.1467-9302.2004.00393.x>.
- Walker, R. G. 2001. "Reporting on Service Efforts and Accomplishments on a Whole of Government Basis." *Australian Accounting Review* 11, no. 25: 4–16. <https://doi.org/10.1111/j.1835-2561.2002.tb00385.x>.
- Wargadinata, Ella Lesmanawaty. 2017. "Kualitas Pengukuran Kinerja Organisasi Publik." *Sosiohumaniora* 19, no. 2 (Juli): 86–94. <https://doi.org/10.24198/sosiohumaniora.v19i2.11497>.
- Warning, Susanne. 2004. "Performance Differences in German Higher Education: Empirical Analysis of Strategic Groups." *Review of Industrial Organization* 24, no. 4 (Juni): 393–408. <https://doi.org/10.1023/B:REIO.0000037538.48594.2c>.
- Waskito, Hafidz Hening, dan Linda Agustina. 2015. "Penerapan Balance Scorecard Sebagai Tolok Ukur Kinerja Pada RSUD Kota Semarang." *Accounting Analysis Journal* 4, no. 1 (Maret). <https://doi.org/10.15294/aaj.v4i1.7799>.
- Wilson, Chris, David Hagarty, dan Julie Gauthier. 2003. "Results using the balanced scorecard in the public sector." *Journal of Corporate Real Estate* 6, no. 1 (Januari): 53–64. <https://doi.org/10.1108/14630010410812234>.
- Wisniewski, M, dan A Dickson. 2001. "Measuring performance in Dumfries and Galloway Constabulary with the Balanced Scorecard." *Journal of the Operational Research Society* 52, no. 10 (Oktober): 1057–66. <https://doi.org/10.1057/palgrave.jors.2601191>.
- Wisniewski, Mik. 1996. "Measuring Service Quality in the Public Sector: The Potential for SERVQUAL." *Total Quality Management*, Agustus (Agustus). <https://doi.org/10.1080/09544129650034710>.
- Wulaningrum, Puspita Dewi, Rusdi Akbar, dan Martdian Ratna Sari. 2020. "Isomorphism, Human Resource Capability and Its Role in Performance Measurement and Accountability." *The Journal of Asian Finance, Economics and Business* 7, no. 12: 1099–1110. <https://doi.org/10.13106/jafeb.2020.vol7.no12.1099>.
- Yeo, Roland. 2003. "Linking organisational learning to organisational performance and success: Singapore case studies." *Leadership & Organization Development Journal* 24, no. 2 (Januari): 70–83. <https://doi.org/10.1108/01437730310463260>.
- Yie Tan, Chia, Beverley R. Lord, Russell Craig, dan Amanda Ball. 2011. "Exploring a local council's change to an outcome measurement regime."



*Journal of Accounting & Organizational Change* 7, no. 4 (Januari): 391–407. <https://doi.org/10.1108/18325911111182321>.

Yuen, Peter P., dan Artie W. Ng. 2012. “Towards a balanced performance measurement system in a public health care organization.” *International Journal of Health Care Quality Assurance* 25, no. 5 (Januari): 421–30. <https://doi.org/10.1108/09526861211235919>.

Zheng, Yi, Wei Wang, Wenbin Liu, dan John Mingers. 2019. “A performance management framework for the public sector: The balanced stakeholder model.” *Journal of the Operational Research Society* 70, no. 4 (April): 568–80. <https://doi.org/10.1080/01605682.2018.1448247>.