

## DAFTAR PUSTAKA

- Ahyaruddin, M., & Akbar, R. (2018). *Indonesian Local government's accountability and performance: the isomorphism institutional perspective*. Muhammadiyah University Yogyakarta.
- Akbar, R., Pilcher, R. A., & Perrin, B. (2015). Implementing performance measurement systems: Indonesian local government under pressure. *Qualitative Research in Accounting & Management*, 12(1), 3-33.
- Argento, D., Peda, P., & Grossi, G. (2018). The enabling role of institutional entrepreneurs in the adoption of IPSAS within a transitional economy: The case of Estonia. *Public Administration and Development*, 38(1), 39–49. <https://doi.org/https://doi.org/10.1002/pad.1819>
- Balliet, D., Mulder, L. B., & Van Lange, P. A. M. (2011). Reward, punishment, and cooperation: A meta-analysis. *Psychological Bulletin*, 137(4), 594–615. <https://doi.org/10.1037/a0023489>
- Battilana, J. (2006). Agency and institutions: The enabling role of individuals' social position. *Organization*, 13(5), 653-676.
- Bastian, I. (2001). Akuntansi Sektor Publik di Indonesia, Pusat Pengembangan Akuntansi. Yogyakarta: Universitas Gajah Mada.
- Brewer, G. A., & Walker, R. M. (2013). Personnel Constraints in Public Organizations: The Impact of Reward and Punishment on Organizational Performance. *Public Administration Review*, 73(1), 121–131. <http://www.jstor.org/stable/23355445>
- Creswell, J. W., and Creswell, J. D. (2018). Research design: Qualitative, quantitative, and mixed methods approaches. Sage publications
- Creswell, J. W., and Miller, D. (2000). Determining validity in qualitative inquiry. *Theory Into Practice*, 39(3), 124–130.
- Creswell, J. W., and Poth, C. N. (2018). Qualitative inquiry and research design: Choosing among five approaches. Sage publications
- Dimitrijevska-Markoski, T. (2019). The Impact of Performance Measurement and Performance Information Use on Municipal and County Performance. *Public Administration Quarterly*, 43(1), 52–78. <https://doi.org/10.2307/26893933>
- Gerrish, E., (2016). The impact of performance management on performance in public organizations: A meta-analysis. *Public Administration Review*, 76(1), pp.48-66.



- Gibson, D.L., Goldenson, D.R. and Kost, K., (2006). Performance results of CMMI-based process improvement. *Software Engineering Institute*, 8.
- DiMaggio, Paul J. and Walter W. Powell. (1983). "The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields." *American Sociological Review*, 35:147-60.
- Friedman, M. (2005). Trying hard is not good enough. Trafford on Demand Pub
- Goh, S.C. (2012), "Making performance measurement systems more effective in public sector organizations", *Measuring Business Excellence*, Vol. 16 No. 1, pp. 31-42. <https://doi.org/10.1108/13683041211204653>
- Gomes, P., Mendes, S.M. and Carvalho, J. (2017), "Impact of PMS on organizational performance and moderating effects of context", *International Journal of Productivity and Performance Management*, Vol. 66 No. 4, pp. 517-538.
- Guwon, M., Rohman, A., Basuki, P., & Fortunasari, F. (2018). The effect of performance measurement system implementation on the local government performance. *International Journal of Civil Engineering and Technology*, 9(1), 149-164.
- Hall, J.L., (2017). Performance management: Confronting the challenges for local government. *Public Administration Quarterly*, 41(1), pp.43-66.
- Hennink, M., Hutter, I., and Bailey, A. (2020). Qualitative research methods. Sage.
- Humas Jogja. (2024). *Rakordal Capaian Kinerja Triwulan III Tahun 2024 Daerah Istimewa Yogyakarta*. Diakses pada 17 Desember 2024. <https://www.youtube.com/watch?v=jBKkV5hGhtc&t=84s>
- Instruksi Presiden Nomor 7 tentang Akuntabilitas Kinerja Instansi Pemerintah, edited by S. Kabinet.
- Janjua, A., Attique, F., Raza, A. and Akbar, W. (2019), "Effective performance management of local governments in Khyber Pakhtunkhwa, Pakistan", *International Journal of Productivity and Performance Management*, Vol. 68 No. 1, pp. 26-45.
- JITV Pemda DIY. (2024). *Rakordal Capaian Kinerja Triwulan III Tahun 2024 Daerah Istimewa Yogyakarta*. Diakses pada 17 Desember 2024. [https://www.youtube.com/watch?v=T1SpK\\_CQ7EI](https://www.youtube.com/watch?v=T1SpK_CQ7EI)
- Johnsson, M.C., Pepper, M., Price, O.M. and Richardson, L.P. (2021), "Measuring up": a systematic literature review of performance measurement in Australia and New Zealand local government, *Qualitative Research in Accounting & Management*, Vol. 18 No. 2, pp. 195-227.



Kementerian PAN dan RB RI. (2021). Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Republik Indonesia Nomor 88 Tahun 2021 tentang Evaluasi Akuntabilitas Kinerja Instansi Pemerintah. Jakarta

Kementerian PAN dan RB RI. (2024). *Kick Off Meeting Evaluasi AKIP dan ZI Tahun 2024: Butuh Komitmen Bersama dalam Perbaikan Implementasi AKIP dan ZI*. Diakses pada 19 Agustus 2024. <https://www.menpan.go.id/site/berita-terkini/kick-off-meeting-evaluasi-akip-dan-zi-tahun-2024-butuh-komitmen-bersama-dalam-perbaikan-implementasi-akip-dan-zi>

Kenk, K. and Haldma, T., (2016). Performance management within the public accountability framework in Estonian local governments. *Zeitschrift für öffentliche und gemeinwirtschaftliche Unternehmen: ZögU/Journal for Public and Nonprofit Services*, pp.102-113.

Lee Rhodes, M., Biondi, L., Gomes, R., Melo, A. I., Ohemeng, F., Perez-Lopez, G., ... & Sutiyono, W. (2012). Current state of public sector performance management in seven selected countries. *International Journal of Productivity and Performance Management*, 61(3), 235-271.

Maklumat Nomor 10 Tahun 1946 dari Negeri Kasultanan Jogjakarta dan Pradja Pakualaman, Daerah Istimewa Negara RI, Sri Sultan Hamengku Buwono IX dan Paku Alam VIII, tentang Perubahan Nama Pangreh Praja menjadi Pamong Praja

Mardiarto, T. and Halim, A., (2018). Sistem Akuntabilitas Kinerja Instansi Pemerintah: Best Practice pada Pemerintah Daerah DIY. *ABIS: Accounting and Business Information Systems Journal*, 6(4).

Mardiasmo. (2018). Akuntansi Sektor Publik. In *Akuntansi Sektor Publik* (1st ed.). Penerbit Andi.

Maurya, D., Joshi, K., Khandker, V., Pratap, V. and Iyer, V., (2019). "Making-Up During Data Analysis" The Performance Measurement System in Karnataka. *Public Administration Quarterly*, 43(1), pp.79-120.

McCall, S.M. and Klay, W.E. (2010), "The Uncertain Future Of Accountability Reporting", *Journal of Public Budgeting, Accounting & Financial Management*, Vol. 22 No. 1, pp. 84-111.

Ngoye, B., Sierra, V. and Ysa, T., 2019. Assessing performance-use preferences through an institutional logics lens. *International Journal of Public Sector Management*, 32(1), pp.2-20.

Paparan Larwasda Kabupaten Cilacap Tahun 2024.

Pemerintah Provinsi Daerah Istimewa Yogyakarta. (2023). *DIY Raih Predikat SAKIP AA Ke - 6 kalinya, Masih Satu-satunya di Indonesia*. Diakses pada 14



Agustus 2024. <https://jogaprov.go.id/berita/diy-raih-predikat-sakip-aa-ke-6-kalinya-masih-satu-satunya-di-indonesia>

Peraturan Daerah Istimewa Nomor 1 Tahun 2024 tentang Kelembagaan Pemerintah Daerah Daerah Istimewa Yogyakarta.

Peraturan Menteri Dalam Negeri Nomor 19 Tahun 2023 tentang Perencanaan Pembinaan dan Pengawasan Penyelenggaraan Pemerintahan Daerah Tahun 2024

Peraturan Gubernur (Pergub) Provinsi Daerah Istimewa Yogyakarta Nomor 94 Tahun 2016 tentang Pedoman Sistem Akuntabilitas Kinerja Instansi Pemerintah

Peraturan Gubernur (Pergub) Nomor 86 Tahun 2020 tentang Pengendalian Dan Evaluasi Pembangunan Daerah.

Peraturan Gubernur (Pergub) Provinsi Daerah Istimewa Yogyakarta Nomor 3 Tahun 2020 tentang Satu Data Pembangunan Daerah Daerah Istimewa Yogyakarta

Peraturan Gubernur (Pergub) Provinsi Daerah Istimewa Yogyakarta Nomor 19 Tahun 2022 tentang Budaya Pemerintahan

Peraturan Gubernur (Pergub) Provinsi Daerah Istimewa Yogyakarta Nomor 91 Tahun 2022 tentang Kedudukan, Susunan Organisasi, Tugas, Fungsi, Dan Tata Kerja Inspektorat

Peraturan Gubernur (Pergub) Provinsi Daerah Istimewa Yogyakarta Nomor 105 Tahun 2022 tentang Kedudukan, Susunan Organisasi, Tugas, Fungsi, Dan Tata Kerja Sekretariat Daerah

Peraturan Gubernur (Pergub) Provinsi Daerah Istimewa Yogyakarta Nomor 116 Tahun 2022 tentang Kedudukan, Susunan Organisasi, Tugas, Fungsi, Dan Tata Kerja Badan Perencanaan Pembangunan Daerah

Peraturan Presiden Nomor 29 Tahun 2014 tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah.

Radio Republik Indonesia. (2023). *Luar Biasa, DIY Raih Sakip Tertinggi Enam Tahun Berturut-turut*. Diakses pada 5 Oktober 2024. <https://www.rrri.co.id/daerah/472039/luar-biasa-diy-raih-sakip-tertinggi-enam-tahun-berturutan>

Rahayu, Sri, Yudi, and Rahayu. (2020). Internal Auditors Role Indicators and Their Support of Good Governance. *Cogent Business & Management* 7 (1). doi:10.1080/23311975.2020.1751020.

Rendon, R.G., (2008). Procurement process maturity: Key to performance measurement. *Journal of Public Procurement*, 8(2), pp.200-214.

Ritonga, I.T., (2024). Eliminating the effects of external environmental factors to improve the analysis of local government financial condition: a study in Indonesia. *Public Money & Management*, 44(5), pp.358-365.

Rivenbark, W.C., Fasiello, R. and Adamo, S., (2016). Moving beyond innovation diffusion in smaller local governments: Does performance management exist?. *Public Administration Quarterly*, 40(4), pp.763-788.

Sardi, A., Sorano, E., Tradori, V. and Ceruzzi, P. (2024), "Performance measurement and critical success factors: a case study of a national health service", *International Journal of Productivity and Performance Management*, Vol. 73 No. 11, pp. 270-293.

Schillemans, T., & Bovens, M. (2011). The challenge of multiple accountability. *Accountable governance: Problems and promises*, 3-21.

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.

Sofyani, H. (2018). Does performance-based budgeting have a correlation with performance measurement system? Evidence from local government in Indonesia. *Foundations of Management*, 10(1), 163-176.

Spekle, R. F., & Verbeeten, F. H. (2014). The use of performance measurement systems in the public sector: Effects on performance. *Management accounting research*, 25(2), 131-146

Stahl, N.A. and King, J.R. (2020). Expanding approaches for research: Understanding and using trustworthiness in qualitative research. *Journal of developmental education*, 44(1), pp.26-28.

Syachbrani, W., & Akbar, R. (2020). The influence factors of the development of performance measurement systems in Indonesia's central government. *IEOM Society International*.

Undang-undang Republik Indonesia Nomor 17 Tahun 2003 tentang Keuangan Negara

Undang-undang Republik Indonesia Nomor 1 Tahun 2004 tentang Perbendaharaan Negara

Undang-Undang Republik Indonesia Nomor 13 Tahun 2012 tentang Keistimewaan Daerah Istimewa Yogyakarta

Young, M., Young, R. and Romero Zapata, J. (2014). Project, programme and portfolio maturity: a case study of Australian Federal Government. *International Journal of Managing Projects in Business*, 7(2), pp.215-230.



UNIVERSITAS  
GADJAH MADA

**Analisis Keberhasilan Penerapan Sistem Pengukuran Kinerja Pemerintah Daerah: Studi pada Pemerintah**

**Provinsi Daerah Istimewa Yogyakarta**

Robertus Aryo Kusumo Widodo, Rusdi Akbar, M.Sc., Ph.D., Ak., CA.

Universitas Gadjah Mada, 2025 | Diunduh dari <http://etd.repository.ugm.ac.id/>

Yin, R.K. (2003). Case Study Research: Design and Methods. 3rd Edition, Sage, Thousand Oaks

Yin, R. K. (2018). Case Study Research and Application: Design and Methods. Dalam Canadian Journal of Program Evaluation (Sixth Edition, Nomor 1). Sage Publications Inc.

Zahra, A. and Bouckaert, G. (2021), "Will what is measured be used? An analysis of performance management systems in Pakistani state organizations", International Journal of Public Sector Management, Vol. 34 No. 3, pp. 274-291