

DAFTAR PUSTAKA

- Abernethy, M. A., Bouwens, J., & Van Lent, L. (2004). Determinants of Control System Design in Divisionalized Firms. *The Accounting Review*, 79(3), 545–570. <https://doi.org/10.2308/accr.2004.79.3.545>
- Abernethy, M. A., & Stoelwinder, J. U. (1991). Budget use, task uncertainty, system goal orientation and subunit performance: A test of the ‘fit’ hypothesis in not-for-profit hospitals. *Accounting, Organizations and Society*, 16(2), 105–120. [https://doi.org/10.1016/0361-3682\(91\)90008-3](https://doi.org/10.1016/0361-3682(91)90008-3)
- Adi, S., Martani, D., Pamungkas, B., & Simanjuntak, R. A. (2016). Analysis of the quality of performance report of the local government on websites: *Indonesian case. Cogent Business & Management*, 3(1), 1229393. <https://doi.org/10.1080/23311975.2016.1229393>
- Agostino, D., & Arnaboldi, M. (2017). Rational and ritualistic use of key performance indicators in hybrid organizations. *Public Money & Management*, 37(6), 409–416. <https://doi.org/10.1080/09540962.2017.1344021>
- Agyemang, G. (2024). Let’s have a relook at accountability. *The British Accounting Review*, 56(1), 101262. <https://doi.org/10.1016/j.bar.2023.101262>
- Aho, M. (2012, July). *What is your PMI? A Model for Assessing the Maturity of Performance Management in Organizations*. PMA Conference. https://www.researchgate.net/publication/349929187_What_is_your_PMI_A_Model_for_Assessing_the_Maturity_of_Performance_Management_in_Organizations
- Ahyaruddin, M., Yusoff, M. N. H. B., & Zainuddin, S. A. B. (2023). Institutional Isomorphism, Accountability, and Local Government Performance in Era of Public Governance: A Conceptual Framework. In N. Mansour & L. M. Bujosa Vadell (Eds.), *Finance, Accounting and Law in the Digital Age* (pp. 623–633). Springer International Publishing. https://doi.org/10.1007/978-3-031-27296-7_57
- 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>
- Alach, Z. (2016). Performance measurement and accountability in higher education: The puzzle of qualification completions. *Tertiary Education and Management*, 22(1), 36–48. <https://doi.org/10.1080/13583883.2015.1122828>
- Alach, Z. (2017a). Performance measurement maturity in a national set of universities. *International Journal of Productivity and Performance Management*, 66(2), 216–230. <https://doi.org/10.1108/IJPPM-10-2015-0158>
- Alach, Z. (2017b). The use of performance measurement in universities. *International Journal of Public Sector Management*, 30(2), 102–117. <https://doi.org/10.1108/IJPSM-05-2016-0089>
- Aljuhmani, H. Y., Ababneh, B., Emeagwali, L., & Elrehail, H. (2024). Strategic stances and organizational performance: Are strategic performance measurement systems the missing link? *Asia-Pacific Journal of Business Administration*, 16(2), 282–306. <https://doi.org/10.1108/APJBA-09-2021-0445>
- Alsaid, L. A. Z. A., & Ambilichu, C. A. (2024). Performance measurement in urban development: Unfolding a case of sustainability KPIs reporting. *Journal of Accounting in Emerging Economies*, 14(1), 48–74. <https://doi.org/10.1108/JAEE-09-2021-0299>
- Amirkhanyan, A. A., Kim, H. J., & Lambright, K. T. (2014). The Performance Puzzle: Understanding the Factors Influencing Alternative Dimensions and Views of Performance. *Journal of Public Administration Research and Theory*, 24(1), 1–34. <https://doi.org/10.1093/jopart/mut021>

- Ammons, D. N. (2002). Performance Measurement and Managerial Thinking. *Public Performance & Management Review*, 25(4), 344–347. <https://doi.org/10.1080/15309576.2002.11643669>
- Amoako-Asiedu, E., Ohemeng, F. K. L., Obuobisa-Darko, T., & Parku, K. (2023). The persistence of organizational performance problems the public services in Ghana: The perspective of societal culture. *International Journal of Cross Cultural Management*, 23(2), 443–466. <https://doi.org/10.1177/14705958231190825>
- ANAO. (2002). *Performance Information in Portfolio Budget Statements, Better Practice Guide*. Australian National Audit Office (ANAO).
- Andersen, E. S., & Jessen, S. A. (2003). Project maturity in organisations. *International Journal of Project Management*, 21(6), 457–461. [https://doi.org/10.1016/S0263-7863\(02\)00088-1](https://doi.org/10.1016/S0263-7863(02)00088-1)
- Andersen, S. C., Hvidman, U., De Junge, S. Y., & Rangvid, B. S. (2025). Performance-based accountability systems at the organizational level: Effects of a school program. *Journal of Public Administration Research and Theory*, 35(2), 216–230. <https://doi.org/10.1093/jopart/muaf007>
- Andersen, S. C., & Nielsen, H. S. (2020). Learning from Performance Information. *Journal of Public Administration Research and Theory*, 30(3), 415–431. <https://doi.org/10.1093/jopart/muz036>
- Anderson, L. M., Petticrew, M., Rehfuss, E., Armstrong, R., Ueffing, E., Baker, P., Francis, D., & Tugwell, P. (2011). Using logic models to capture complexity in systematic reviews: Logic Models in Systematic Reviews. *Research Synthesis Methods*, 2(1), 33–42. <https://doi.org/10.1002/jrsm.32>
- Andrews, R., Boyne, G. A., Law, J., & Walker, R. M. (2005). External Constraints on Local Service Standards: The Case of Comprehensive Performance Assessment in English Local Government. *Public Administration*, 83(3), 639–656. <https://doi.org/10.1111/j.0033-3298.2005.00466.x>
- Andrews, R., Boyne, G. A., & Walker, R. M. (2006). Subjective and objective measures of organizational performance: An empirical exploration. In G. A. Boyne, K. J. Meier, L. J. O'Toole, Jr., & R. M. Walker (Eds.), *Public Service Performance* (1st ed., pp. 14–34). Cambridge University Press. <https://doi.org/10.1017/CBO9780511488511.002>
- Andrews, R., Boyne, G., & Walker, R. M. (2011). The Impact of Management on Administrative and Survey Measures of Organizational Performance. *Public Management Review*, 13(2), 227–255. <https://doi.org/10.1080/14719037.2010.532968>
- Anh Vu, T., Plimmer, G., Berman, E., & Ha, P. N. (2022). Performance management in the Vietnam public sector: The role of institution, traditional culture and leadership. *International Journal of Public Administration*, 45(1), 49–63. <https://doi.org/10.1080/01900692.2021.1903499>
- Anis, W., Kuntoro, K., & Melaniani, S. (2021). Difference of Power Test And Type II Error (β) on Mardia MVN Test, Henze Zikler's MVN Test, and Royston's MVN Test Using Multivariate Data Analysis. *Jurnal Biometrika Dan Kependudukan*, 10(2), 153. <https://doi.org/10.20473/jbk.v10i2.2021.153-161>
- Aronson, J. (1994). A Pragmatic View of Thematic Analysis. *The Qualitative Report*, 2(1), 1989–1991.
- Audit Office of NSW. (2000, November). *Reporting Performance: A Guide to Preparing Performance Information for Annual Reports*. <https://www.audit.nsw.gov.au/annual-reports>
- Bagia, I. W., Cipta, W., & Suci, N. M. (2020). The Influence of Job Involvement, Job Characteristics and Organizational Commitment on the Employee's Performance of District Government: *Proceedings of the 5th International Conference on Tourism*,

- Economics, Accounting, Management and Social Science (TEAMS 2020)*. 5th International Conference on Tourism, Economics, Accounting, Management and Social Science (TEAMS 2020). <https://doi.org/10.2991/aebmr.k.201212.007>
- Bale, M., & Dale, T. (1998). *Public Sector Reform in New Zealand and Its Relevance to Developing Countries* (Pt. 76617). 13(1), 103–121. <https://doi.org/https://doi.org/10.1093/wbro/13.1.103>
- 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>
- Beeton, D. (1988). Performance measurement: The state of the art. *Public Money & Management*, 8(1–2), 99–103. <https://doi.org/10.1080/09540968809387475>
- Behn, R. D. (2002). The Psychological Barriers to Performance Management: Or Why Isn't Everyone Jumping on the Performance-Management Bandwagon? *Public Performance & Management Review*, 26(1), 5. <https://doi.org/10.2307/3381295>
- Behn, R. D. (2003). Why Measure Performance? Different Purposes Require Different Measures. *Public Administration Review*, 63(5), 586–606. <https://doi.org/10.1111/1540-6210.00322>
- Berman, E., & Wang, X. (2000). Performance Measurement in U.S. Counties: Capacity for Reform. *Public Administration Review*, 60(5), 409–420. <https://doi.org/10.1111/0033-3352.00104>
- Bevan, G., & Hood, C. (2006). What's Measured Is What Matters: Targets And Gaming In The English Public Health Care System. *Public Administration*, 84(3), 517–538. <https://doi.org/10.1111/j.1467-9299.2006.00600.x>
- Biondi, L., & Russo, S. (2022). Integrating strategic planning and performance management in universities: A multiple case-study analysis. *Journal of Management and Governance*, 26(2), 417–448. <https://doi.org/10.1007/s10997-022-09628-7>
- Bisbe, J., Batista-Foguet, J.-M., & Chenhall, R. (2007). Defining management accounting constructs: A methodological note on the risks of conceptual misspecification. *Accounting, Organizations and Society*, 32(7–8), 789–820. <https://doi.org/10.1016/j.aos.2006.09.010>
- Bisbe, J., & Malagueño, R. (2012). Using strategic performance measurement systems for strategy formulation: Does it work in dynamic environments? *Management Accounting Research*, 23(4), 296–311. <https://doi.org/10.1016/j.mar.2012.05.002>
- Bititci, U., Garengo, P., Dörfler, V., & Nudurupati, S. (2012). Performance Measurement: Challenges for Tomorrow*: Performance Measurement. *International Journal of Management Reviews*, 14(3), 305–327. <https://doi.org/10.1111/j.1468-2370.2011.00318.x>
- Bititci, U. S., Garengo, P., Ates, A., & Nudurupati, S. S. (2015). Value of maturity models in performance measurement. *International Journal of Production Research*, 53(10), 3062–3085. <https://doi.org/10.1080/00207543.2014.970709>
- Bititci, U. S., Mendibil, K., Nudurupati, S., Garengo, P., & Turner, T. (2006). Dynamics of performance measurement and organisational culture. *International Journal of Operations & Production Management*, 26(12), 1325–1350. <https://doi.org/10.1108/01443570610710579>
- Bititci, U. S., Turner, T., & Begemann, C. (2000). Dynamics of performance measurement systems. *International Journal of Operations & Production Management*, 20(6), 692–704. <https://doi.org/https://doi.org/10.1108/01443570010321676>
- Bouckaert, G. (1993). Measurement and Meaningful Management. *Public Productivity & Management Review*, 17(1), 31. <https://doi.org/10.2307/3381047>



- Bouckaert, G., & Halligan, J. (2008). *Managing performance: International comparisons* (1. publ). Routledge.
- Bourne, M., Mills, J., Wilcox, M., Neely, A., & Platts, K. (2000). Designing, implementing and updating performance measurement systems. *International Journal of Operations & Production Management*, 20(7), 754–771. <https://doi.org/10.1108/01443570010330739>
- Bourne, M., Pavlov, A., Franco-Santos, M., Lucianetti, L., & Mura, M. (2013). Generating organisational performance: The contributing effects of performance measurement and human resource management practices. *International Journal of Operations & Production Management*, 33(11/12), 1599–1622. <https://doi.org/10.1108/IJOPM-07-2010-0200>
- Bovens, M. (2005). Public Accountability. In E. Ferlie, L. E. Lynn, & C. Pollitt (Eds.), *The Oxford Handbook of Public Management* (1st ed., pp. 182–208). Oxford University Press. <https://doi.org/10.1093/oxfordhb/9780199226443.003.0009>
- Bovens, M., Goodin, R. E., & Schillemans, T. (Eds.). (2014). Public Accountability. In *The Oxford Handbook of Public Accountability*. Oxford University Press. <https://doi.org/10.1093/oxfordhb/9780199641253.001.0001>
- Boyne, G. A., & Chen, A. A. (2006). Performance Targets and Public Service Improvement. *Journal of Public Administration Research and Theory*, 17(3), 455–477. <https://doi.org/10.1093/jopart/mul007>
- Boyne, G. A., Meier, K. J., Jr, L. J. O., & Walker, R. M. (2006). Public Service Performance: Perspectives on Measurement and Management. *Cambridge University Press*.
- Boyne, G., Gould-Williams, J., Law, J., & Walker, R. (2002). Plans, performance information and accountability: The case of Best Value. *Public Administration*, 80(4), 691–710. <https://doi.org/10.1111/1467-9299.00324>
- Braun, V., & Clarke, V. (2006a). Using Thematic Analysis in Psychology. *Qualitative Research in Psychology*, 3(2), 77–101. <https://doi.org/10.1002/ejoc.201200111>
- Braun, V., & Clarke, V. (2006b). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77–101. <https://doi.org/10.1191/1478088706qp063oa>
- Brignall, S., & Modell, S. (2000). An institutional perspective on performance measurement and management in the ‘new public sector.’ *Management Accounting Research*, 11(3), 281–306. <https://doi.org/10.1006/mare.2000.0136>
- Broad, M., Goddard, A., & Von Alberti, L. (2007). Performance, Strategy and Accounting in Local Government and Higher Education in the UK. *Public Money and Management*, 27(2), 119–126. <https://doi.org/10.1111/j.1467-9302.2007.00567.x>
- Broadbent, J., & Laughlin, R. (2009). Performance management systems: A conceptual model. *Management Accounting Research*, 20(4), 283–295. <https://doi.org/10.1016/j.mar.2009.07.004>
- Bromley, P., & Powell, W. W. (2012). From Smoke and Mirrors to Walking the Talk: Decoupling in the Contemporary World. *Academy of Management Annals*, 6(1), 483–530. <https://doi.org/10.5465/19416520.2012.684462>
- Brown, M. B., & Forsythe, A. B. (1974). Robust Tests for the Equality of Variances. *Journal of the American Statistical Association*, 69(346), 364–367.
- Brudan, A. (2010). Rediscovering performance management: Systems, learning and integration. *Measuring Business Excellence*, 14(1), 109–123. <https://doi.org/10.1108/13683041011027490>
- Brudney, J. L., & England, R. E. (1982). Urban Policy Making and Subjective Service Evaluations: Are They Compatible? *Public Administration Review*, 42(2), 127. <https://doi.org/10.2307/975534>
- Bryman, A. (2012). *Social research methods* (4th ed). Oxford University Press.



- Budding, T., Faber, B., & Schoute, M. (2022). Integrating non-financial performance indicators in budget documents: The continuing search of Dutch municipalities. *Journal of Public Budgeting, Accounting & Financial Management*, 34(1), 52–66. <https://doi.org/10.1108/JPBAFM-02-2020-0009>
- Bundgaard, K., & Brøgger, M. N. (2019). Who is the back translator? An integrative literature review of back translator descriptions in cross-cultural adaptation of research instruments. *Perspectives*, 27(6), 833–845. <https://doi.org/10.1080/0907676X.2018.1544649>
- Burney, L. L., Henle, C. A., & Widener, S. K. (2009). A path model examining the relations among strategic performance measurement system characteristics, organizational justice, and extra- and in-role performance. *Accounting, Organizations and Society*, 34(3–4), 305–321. <https://doi.org/10.1016/j.aos.2008.11.002>
- Cardinal, L. B., Sitkin, S. B., & Long, C. P. (2004). Balancing and Rebalancing in the Creation and Evolution of Organizational Control. *Organization Science*, 15(4), 411–431.
- Carmeli, A., Brueller, D., & Dutton, J. E. (2009). Learning behaviours in the workplace: The role of high-quality interpersonal relationships and psychological safety. *Systems Research and Behavioral Science*, 26(1), 81–98. <https://doi.org/10.1002/sres.932>
- Carnegie, G. D. (2005). Promoting Accountability in Municipalities. *Australian Journal of Public Administration*, 64(3), 78–87. <https://doi.org/10.1111/j.1467-8500.2005.00454.x>
- Carson, J. B., Tesluk, P. E., & Marrone, J. A. (2007). Shared leadership in teams: An investigation of antecedent conditions and performance. *Academy of Management Journal*, 50(5), 1217–1234. <https://doi.org/10.2307/20159921>
- Carter, N., Day, P., & Klein, R. (2002). *How Organisations Measure Success* (0 ed.). Routledge. <https://doi.org/10.4324/9780203208663>
- Castelo, S. L., & Gomes, C. F. (2023). The role of performance measurement and management systems in changing public organizations: An exploratory study. *Public Money & Management*, 1–8. <https://doi.org/10.1080/09540962.2023.2204400>
- Catasús, B., & Grönlund, A. (2005). More Peace for Less Money: Measurement and Accountability in the Swedish Armed Forces. *Financial Accountability and Management*, 21(4), 467–484. <https://doi.org/10.1111/j.0267-4424.2005.00229.x>
- Cavalluzzo, K. S., & Ittner, C. D. (2004). Implementing performance measurement innovations: Evidence from government. *Accounting, Organizations and Society*, 29(3–4), 243–267. [https://doi.org/10.1016/S0361-3682\(03\)00013-8](https://doi.org/10.1016/S0361-3682(03)00013-8)
- CCAF-FCVI. (2002). *Reporting Principles Taking Public Performance Reporting to a New Level*. CCAF~FCVI.
- Chan, G. (2021). Performance Information Use: The Impact of Perceived Stakeholder Salience. *American Journal of Management*, 21(3). <https://doi.org/10.33423/ajm.v21i3.4363>
- Chenhall, R. H. (2005). Integrative strategic performance measurement systems, strategic alignment of manufacturing, learning and strategic outcomes: An exploratory study. *Accounting, Organizations and Society*, 30(5), 395–422. <https://doi.org/10.1016/j.aos.2004.08.001>
- Child, J. (1973). Strategies of Control and Organizational Behavior. *Administrative Science Quarterly*, 18(1), 1. <https://doi.org/10.2307/2391923>
- Chin, W. W., Marcolin, B. L., & Newsted, P. R. (2003). A Partial Least Squares Latent Variable Modeling Approach for Measuring Interaction Effects: Results from a Monte Carlo Simulation Study and an Electronic-Mail Emotion/Adoption Study. *Information Systems Research*, 14(2), 189–217. <https://doi.org/10.1287/isre.14.2.189.16018>



- Chiva, R., & Alegre, J. (2009). Organizational Learning Capability and Job Satisfaction: An Empirical Assessment in the Ceramic Tile Industry *. *British Journal of Management*, 20(3), 323–340. <https://doi.org/10.1111/j.1467-8551.2008.00586.x>
- Choong, K. K. (2013). Understanding the features of performance measurement system: A literature review. *Measuring Business Excellence*, 17(4), 102–121. <https://doi.org/10.1108/MBE-05-2012-0031>
- Christensen, J., Dahlmann, C. M., Mathiasen, A. H., Moynihan, D. P., & Petersen, N. B. G. (2018). How Do Elected Officials Evaluate Performance? Goal Preferences, Governance Preferences, and the Process of Goal Reprioritization. *Journal of Public Administration Research and Theory*, 28(2), 197–211. <https://doi.org/10.1093/jopart/muy001>
- Commonwealth Department of the Prime Minister and Cabinet. (2001). *Requirements for Annual Reports, Commonwealth of Australia*. Commonwealth Government - Department of the Prime Minister & Cabinet.
- Cooper, D. R., & Schindler, P. S. (2014). *Business Research Methods* (12th ed.). McGraw-Hill/Irwin.
- Courty, P., & Marschke, G. (2004). An Empirical Investigation of Gaming Responses to Explicit Performance Incentives. *Journal of Labor Economics*, 22(1), 23–56. <https://doi.org/10.1086/380402>
- Coy, D., & Dixon, K. (2004). The public accountability index: Crafting a parametric disclosure index for annual reports. *The British Accounting Review*, 36(1), 79–106. <https://doi.org/10.1016/j.bar.2003.10.003>
- Creswell, J. W. (2010). *Research Design Pendekatan Kualitatif, Kuantitatif, dan Mixed* (Edisi Ket). Pustaka Pelajar. Yogyakarta.
- Creswell, J. W. (2014). *Research design: Qualitative, quantitative, and mixed methods approaches* (4th ed). SAGE Publications.
- Creswell, J. W. (2022). *A concise introduction to mixed methods research* (Second edition). SAGE.
- Creswell, J. W., & Clark, V. L. P. (2018). *Designing and conducting mixed methods research* (Third edition). Sage.
- Cristofoli, D., Ditillo, A., Liguori, M., Sicilia, M., & Steccolini, I. (2010). Do environmental and task characteristics matter in the control of externalized local public services?: Unveiling the relevance of party characteristics and citizens' offstage voice. *Accounting, Auditing & Accountability Journal*, 23(3), 350–372. <https://doi.org/10.1108/09513571011034334>
- Cyert, R. M., & March, J. G. (1963). *A behavioral theory of the firm* (2nd ed). Blackwell Business.
- Danneels, E. (2008). Organizational antecedents of second-order competences. *Strategic Management Journal*, 29(5), 519–543. <https://doi.org/10.1002/smj.684>
- Davila, A., & Foster, G. (2007). Management Control Systems in Early-Stage Startup Companies. *The Accounting Review*, 82(4), 907–937. <https://doi.org/10.2308/accr.2007.82.4.907>
- Davis, K. E., Kingsbury, B., & Merry, S. E. (2012). Indicators as a Technology of Global Governance. *Law & Society Review*, 46(1), 71–104. <https://doi.org/10.1111/j.1540-5893.2012.00473.x>
- de Bruin, T., & Rosemann, M. (2005). Understanding the Main Phases of Developing a Maturity Assessment Model. *Association for Information Systems*. <http://aisel.aisnet.org/acis2005/109>

- de Lancer Julnes, P. (2006). Performance Measurement: An Effective Tool for Government Accountability? The Debate Goes On. *Evaluation*, 12(2), 219–235. <https://doi.org/10.1177/1356389006066973>
- de Lancer Julnes, P., & Holzer, M. (2001). Promoting the Utilization of Performance Measures in Public Organizations: An Empirical Study of Factors Affecting Adoption and Implementation. *Public Administration Review*, 61(6), 693–708. <https://doi.org/10.1111/0033-3352.00140>
- Deming, W. E. (2018). *The new economics for industry, government, education* (Third Edition). MIT Press.
- Demir, C., & Kocabaş, İ. (2010). Project Management Maturity Model (PMMM) in educational organizations. *Procedia - Social and Behavioral Sciences*, 9, 1641–1645. <https://doi.org/10.1016/j.sbspro.2010.12.379>
- Demmke, C., Hammerschmid, G., Meyer, R., Thienel, K., & Ritter, S. (2006). Published by the Austrian Federal Chancellery Directorate General III – Civil Service and Administrative Reform A-1010 Vienna, Hohenstaufengasse 3. *The Austrian Federal Chancellery*.
- Denscombe, M. (2010). *Ground rules for social research: Guidelines for good practice* (2. ed., 1. publ). Open Univ. Press, McGraw-Hill.
- Deschamps, C. (2022). Performance management in public service organizations: Can data be useful to managers even when it is flawed or gamed? *International Public Management Journal*, 25(5), 704–721. <https://doi.org/10.1080/10967494.2020.1863886>
- Deslatte, A., & Swann, W. L. (2020). Elucidating the Linkages Between Entrepreneurial Orientation and Local Government Sustainability Performance. *The American Review of Public Administration*, 50(1), 92–109. <https://doi.org/10.1177/0275074019869376>
- Dewatripont, M., Jewitt, I., & Tirole, J. (1999). The Economics of Career Concerns, Part II: Application to Missions and Accountability of Government Agencies. *Review of Economic Studies*, 66(1), 199–217. <https://doi.org/10.1111/1467-937X.00085>
- Dhillon, J. P. S. (2022). Accountability fragmented? Exploring disjointed performance measurement in government. *Public Money & Management*, 42(2), 106–113. <https://doi.org/10.1080/09540962.2020.1764253>
- Diamond, J. (2005). Establishing a Performance Management Framework for Government. *International Monetary Fund, WP/05/50*, 29.
- Dijkstra, T. K., & Henseler, J. (2015). Consistent Partial Least Squares Path Modeling. *MIS Quarterly*, 39(2), 297–316. <https://doi.org/10.25300/MISQ/2015/39.2.02>
- DiMaggio, P. J., & Powell, W. W. (1983). The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*, 48(2), 147–160. <https://doi.org/https://doi.org/10.2307/2095101>
- 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/10.1177/073491491904300103>
- Dixon, J., Kouzmin, A., & Korac-Kakabadse, N. (1998). Managerialism - something old, something borrowed, little new: Economic prescription versus effective organizational change in public agencies. *International Journal of Public Sector Management*, 11(2/3), 164–187. <https://doi.org/10.1108/09513559810216483>
- Dobija, D., Górska, A. M., Grossi, G., & Strzelczyk, W. (2019). Rational and symbolic uses of performance measurement: Experiences from Polish universities. *Accounting, Auditing & Accountability Journal*, 32(3), 750–781. <https://doi.org/10.1108/AAAJ-08-2017-3106>

- Downward, P., & Mearman, A. (2006). Retroduction as mixed-methods triangulation in economic research: Reorienting economics into social science. *Cambridge Journal of Economics*, 31(1), 77–99. <https://doi.org/10.1093/cje/bel009>
- Dubnick, M. (2005). Accountability and the Promise of Performance: In Search of the Mechanisms. *Public Performance & Management Review*, 28(3), 376–417. JSTOR.
- Dunk, A. S., & Lysons, A. F. (1997). An Analysis of Departmental Effectiveness, Participative Budgetary Control Processes and Environmental Dimensionality Within the Competing Values Framework: A Public Sector Study. *Financial Accountability & Management*, 13(1), 1–15. <https://doi.org/10.1111/1468-0408.00023>
- DuPont-Morales, M. A., & Harris, J. E. (1994). Strengthening Accountability: Incorporating Strategic Planning and Performance Measurement into Budgeting. *Public Productivity & Management Review*, 17(3), 231. <https://doi.org/10.2307/3380655>
- Dusenbury, P. (2000). *Strategic Planning and Performance Measurement*. <https://www.urban.org/sites/default/files/publication/62406/310259-Strategic-Planning-and-Performance-Measurement.PDF>
- Ebbes, P., Papies, D., & Van Heerde, H. J. (2016). Dealing with Endogeneity: A Nontechnical Guide for Marketing Researchers. In C. Homburg, M. Klarmann, & A. Vomberg (Eds.), *Handbook of Market Research* (pp. 1–37). Springer International Publishing. https://doi.org/10.1007/978-3-319-05542-8_8-1
- Eckerd, A., Bulka, L., Nahapetian, E., & Castellow, D. (2021). Strategic planning and performance measurement: Engaging the community to develop performance metrics. *Critical Policy Studies*, 15(1), 1–20. <https://doi.org/10.1080/19460171.2019.1660904>
- Eivani, F. (2012). Public accountability and government financial reporting. *African Journal of Business Management*, 6(29). <https://doi.org/10.5897/AJBM12.072>
- Epstein, M. J. (2018). Performance Measurement and Management Control: Challenges for Applications and Research in New Settings. In M. J. Epstein, F. H. M. Verbeeten, & S. K. Widener (Eds.), *Studies in Managerial and Financial Accounting* (Vol. 33, pp. 3–12). Emerald Publishing Limited. <https://doi.org/10.1108/S1479-351220180000033001>
- Faber, B., & Budding, T. (2025). What drives usability of public sector online reporting? *Public Money & Management*, 1–11. <https://doi.org/10.1080/09540962.2025.2477042>
- Fahlevi, H., Irsyadillah, I., Arafat, I., & Adnan, M. I. (2022). The inefficacy of accrual accounting in public sector performance management: Evidence from an emerging market. *Cogent Business & Management*, 9(1), 2122162. <https://doi.org/10.1080/23311975.2022.2122162>
- Falk, R. F., & Miller, N. B. (1992). *A primer for soft modeling* (1. ed). University of Akron Press.
- Fan, Y. (2025). Accountability in Public Organization: A Systematic Literature Review and Future Research Agenda. *Public Organization Review*, 25(1), 295–310. <https://doi.org/10.1007/s11115-024-00792-y>
- Febriyanti, D., Widianingsih, I., Sumaryana, A., & Buchari, Rd. A. (2023). Information Communication Technology (ICT) on Palembang city government, Indonesia: Performance measurement for great digital governance. *Cogent Social Sciences*, 9(2), 2269710. <https://doi.org/10.1080/23311886.2023.2269710>
- Febriyanti, D., Widianingsih, I., Sumaryana, A., & Buchari, Rd. A. (2024). The typology and determinant of performance measurement for public sector organizations – a literature review. *Cogent Business & Management*, 11(1), 2315681. <https://doi.org/10.1080/23311975.2024.2315681>
- Flynn, N. (1986). Performance Measurement in Public Sector Services. *Policy & Politics*, 14(3), 389–404. <https://doi.org/10.1332/030557386782628172>



- Franco, M., & Bourne, M. (2003). Factors that play a role in “managing through measures.” *Management Decision*, 41(8), 698–710. <https://doi.org/10.1108/00251740310496215>
- Franco-Santos, M., Lucianetti, L., & Bourne, M. (2012). Contemporary performance measurement systems: A review of their consequences and a framework for research. *Management Accounting Research*, 23(2), 79–119. <https://doi.org/10.1016/j.mar.2012.04.001>
- Franco-Santos, M., & Otley, D. (2018). Reviewing and Theorizing the Unintended Consequences of Performance Management Systems. *International Journal of Management Reviews*, 20(3), 696–730. <https://doi.org/10.1111/ijmr.12183>
- Fuller, C. M., Simmering, M. J., Atinc, G., Atinc, Y., & Babin, B. J. (2016). Common methods variance detection in business research. *Journal of Business Research*, 69(8), 3192–3198. <https://doi.org/10.1016/j.jbusres.2015.12.008>
- Furculița, T. (2023). The Performance of The Public Administration in The Context of The New Public Management. In *Scientific space: Integration of traditional and innovative processes* (pp. 507–531). Publishing House “Baltija Publishing.” <https://doi.org/10.30525/978-9934-26-310-1>
- Gao, J. (2015). Pernicious Manipulation of Performance Measures in China’s Cadre Evaluation System. *The China Quarterly*, 223, 618–637. <https://doi.org/10.1017/S0305741015000806>
- Gao, J. (2021). Mitigating Pernicious Gaming in Performance Management in China: Dilemmas, Strategies and Challenges. *Public Performance & Management Review*, 44(2), 321–351. <https://doi.org/10.1080/15309576.2020.1775662>
- Gao, J., Chan, H. S., & Yang, K. (2021). Gaming in Performance Management Reforms and Its Countermeasures: Symposium Introduction. *Public Performance & Management Review*, 44(2), 243–249. <https://doi.org/10.1080/15309576.2021.1894187>
- Gareis, R., & Huemann, M. (2000). Project Management Competences in the Project-oriented Organisation. *The Gower Handbook of Project Management*, JR Turner and SJ Simister (Ed).
- Garengo, P. (2009). A performance measurement system for SMEs taking part in Quality Award Programmes. *Total Quality Management & Business Excellence*, 20(1), 91–105. <https://doi.org/10.1080/14783360802614307>
- Garengo, P., & Bititci, U. (2007). Towards a contingency approach to performance measurement: An empirical study in Scottish SMEs. *International Journal of Operations & Production Management*, 27(8), 802–825. <https://doi.org/10.1108/01443570710763787>
- Gastwirth, J. L., Gel, Y. R., & Miao, W. (2009). The Impact of Levene’s Test of Equality of Variances on Statistical Theory and Practice. *Statistical Science*, 24(3). <https://doi.org/10.1214/09-STS301>
- George, B., Baekgaard, M., Decramer, A., Audenaert, M., & Goeminne, S. (2020). Institutional isomorphism, negativity bias and performance information use by politicians: A survey experiment. *Public Administration*, 98(1), 14–28. <https://doi.org/10.1111/padm.12390>
- George, B., & Pandey, S. K. (2017). We Know the Yin—But Where Is the Yang? Toward a Balanced Approach on Common Source Bias in Public Administration Scholarship. *Review of Public Personnel Administration*, 37(2), 245–270. <https://doi.org/10.1177/0734371X17698189>
- George, B., Walker, R. M., & Monster, J. (2019). Does Strategic Planning Improve Organizational Performance? A Meta-Analysis. *Public Administration Review*, 79(6), 810–819. <https://doi.org/10.1111/puar.13104>



- Gerrish, E. (2016). The Impact of Performance Management on Performance in Public Organizations: A Meta-Analysis. *Public Administration Review*, 76(1), 48–66. <https://doi.org/10.1111/puar.12433>
- Ghazali, A., Vivaldi, H., & Putranto, N. A. R. (2017). Maturity assessment of knowledge management at PT. Cellular Tbk.: A case study at a telecommunication operator in Indonesia. *International Journal of Learning and Change*, 9(4), 348. <https://doi.org/10.1504/IJLC.2017.087453>
- Ghobadian, A., & Ashworth, J. (1994). Performance Measurement in Local Government – Concept and Practice. *International Journal of Operations & Production Management*, 14(5), 35–51. <https://doi.org/10.1108/01443579410056786>
- Giacomelli, G., Micacchi, M., & Micacchi, L. (2024). Performance shall not live by results alone: Organizational subcultures and perceived performance in public administration. *Public Money & Management*, 44(6), 500–514. <https://doi.org/10.1080/09540962.2023.2295366>
- Goh, S. C. (2012). Making performance measurement systems more effective in public sector organizations. *Measuring Business Excellence*, 16(1), 31–42. <https://doi.org/10.1108/13683041211204653>
- Gomes, P., Mendes, S. M., & Carvalho, J. (2017). Impact of PMS on organizational performance and moderating effects of context. *International Journal of Productivity and Performance Management*, 66(4), 517–538. <https://doi.org/10.1108/IJPPM-03-2016-0057>
- Gomez, F., & Argyrous, G. (2024). Communities of practice as an effective ECB approach for nonevaluation specialists: A case study in an Australian state government department. *New Directions for Evaluation*, 2024(183), 95–108. <https://doi.org/10.1002/ev.20614>
- Gordon, L. A., & Narayanan, V. K. (1984). Management accounting systems, perceived environmental uncertainty and organization structure: An empirical investigation. *Accounting, Organizations and Society*, 9(1), 33–47. [https://doi.org/10.1016/0361-3682\(84\)90028-X](https://doi.org/10.1016/0361-3682(84)90028-X)
- Gossett, L. M. (2009). Organizational Control Theory: Encyclopedia of Communication Theory. Thousand Oaks, CA: SAGE, SAGE Reference Online, 706–710.
- Grafton, J., Lillis, A. M., & Mahama, H. (2011). Mixed methods research in accounting. *Qualitative Research in Accounting & Management*, 8(1), 5–21. <https://doi.org/10.1108/11766091111124676>
- Graham, J. R., Harvey, C. R., & Rajgopal, S. (2005). The economic implications of corporate financial reporting. *Journal of Accounting and Economics*, 40(1–3), 3–73. <https://doi.org/10.1016/j.jacceco.2005.01.002>
- Gray, R., Owen, D., & Maunders, K. (1988). Corporate Social Reporting: Emerging Trends in Accountability and the Social Contract. *Accounting, Auditing & Accountability Journal*, 1(1), 6–20. <https://doi.org/10.1108/EUM00000000004617>
- Grizzle, G. A. (1982). Measuring State and Local Government Performance: Issues to Resolve before Implementing a Performance Measurement System. *State & Local Government Review*, 14(3), 132–136.
- Guzmán, J. P. M. (2022). Is performance information used under performance budgeting A systematic review. *International Journal of Public Sector Performance Management*, 9(3), 284. <https://doi.org/10.1504/IJPSPM.2022.121736>
- Hair, J. F. (2019). *Multivariate data analysis* (Eighth edition). Cengage.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2017). *A primer on partial least squares structural equation modeling (PLS-SEM)* (Second edition). SAGE.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2022). *A primer on partial least squares structural equation modeling (PLS-SEM)* (Third edition). SAGE.



- Hair, J. F., Hult, G. T. M., Ringle, C. M., Sarstedt, M., Danks, N. P., & Ray, S. (2021). *Partial Least Squares Structural Equation Modeling (PLS-SEM) Using R: A Workbook*. Springer International Publishing. <https://doi.org/10.1007/978-3-030-80519-7>
- Hair, J. F., Hult, G. T. M., Ringle, C. M., Sarstedt, M., & Thiele, K. O. (2017). Mirror, mirror on the wall: A comparative evaluation of composite-based structural equation modeling methods. *Journal of the Academy of Marketing Science*, 45(5), 616–632. <https://doi.org/10.1007/s11747-017-0517-x>
- Halachmi, A. (2002). Performance Measurement, Accountability, and Improved Performance. *Public Performance & Management Review*, 25(4), 370–374. <https://doi.org/10.1080/15309576.2002.11643674>
- Hall, A. T., Frink, D. D., & Buckley, M. R. (2017). An accountability account: A review and synthesis of the theoretical and empirical research on felt accountability. *Journal of Organizational Behavior*, 38(2), 204–224. <https://doi.org/10.1002/job.2052>
- Hall, J. L., Shin, G., & Bartels, C. E. (2022). Measuring the effect of performance management in local economic development policy: The case of tax increment finance districts in the Dallas-Ft. Worth metroplex. *Local Government Studies*, 48(4), 628–654. <https://doi.org/10.1080/03003930.2020.1869544>
- Hamel, G. (2009). *Moon Shots for Management*. <https://hbr.org/2009/02/moon-shots-for-management>
- Hamilton-Hart, N. (2000). Indonesia: Reforming the Institutions of Financial Governance? In G. W. Noble & J. Ravenhill (Eds.), *The Asian Financial Crisis and the Architecture of Global Finance* (1st ed., pp. 108–131). Cambridge University Press. <https://doi.org/10.1017/CBO9781139171328.006>
- Han, X., & Moynihan, D. (2022). Does Managerial Use of Performance Information Matter to Organizational Outcomes? *The American Review of Public Administration*, 52(2), 109–122. <https://doi.org/10.1177/02750740211048891>
- Hansen, J. A., & Nielsen, P. A. (2022). How Do Public Managers Learn from Performance Information? Experimental Evidence on Problem Focus, Innovative Search, and Change. *Public Administration Review*, 82(5), 946–957. <https://doi.org/10.1111/puar.13533>
- Hatry, H. P. (1980). Performance Measurement Principles and Techniques: An Overview for Local Government. *Public Productivity Review*, 4(4), 312. <https://doi.org/10.2307/3379974>
- Hatry, H. P. (2002). Performance Measurement: Fashions and Fallacies. *Public Performance & Management Review*, 25(4), 352–358. <https://doi.org/10.1080/15309576.2002.11643671>
- Heinrich, C. J. (2002). Outcomes-Based Performance Management in the Public Sector: Implications for Government Accountability and Effectiveness. *Public Administration Review*, 62(6), 712–725. <https://doi.org/10.1111/1540-6210.00253>
- Heinrich, C. J., & Marschke, G. (2010). Incentives and their dynamics in public sector performance management systems. *Journal of Policy Analysis and Management*, 29(1), 183–208. <https://doi.org/10.1002/pam.20484>
- Hennink, M., Hutter, I., & Bailey, A. (2020). *Qualitative research methods* (2nd ed.). SAGE Publications Ltd.
- Hennink, M. M., Kaiser, B. N., & Marconi, V. C. (2017). Code Saturation Versus Meaning Saturation: How Many Interviews Are Enough? *Qualitative Health Research*, 27(4), 591–608. <https://doi.org/10.1177/1049732316665344>
- Henri, J.-F. (2006). Organizational culture and performance measurement systems. *Accounting, Organizations and Society*, 31(1), 77–103. <https://doi.org/10.1016/j.aos.2004.10.003>



- Herawaty, M., & Hoque, Z. (2007). Disclosure in the annual reports of Australian government departments: A research note. *Journal of Accounting & Organizational Change*, 3(2), 147–168. <https://doi.org/10.1108/18325910710756159>
- Hijal-Moghrabi, I. (2017). The Current Practice of Performance-Based Budgeting in The Largest U.S. Cities: An Innovation Theory Perspective. *Public Performance & Management Review*, 40(4), 652–675. <https://doi.org/10.1080/15309576.2017.1313168>
- Hirsch, B., Nitzl, C., & Schauß, J. (2015). The Influence of Management Accounting Departments Within German Municipal Administrations. *Financial Accountability & Management*, 31(2), 192–218. <https://doi.org/10.1111/faam.12052>
- Ho, A. T.-K. (2006). Accounting for the Value of Performance Measurement from the Perspective of Midwestern Mayors. *Journal of Public Administration Research and Theory*, 16(2), 217–237. <https://doi.org/10.1093/jopart/mui046>
- Hood, C. (1995). The “new public management” in the 1980s: Variations on a theme. *Accounting, Organizations and Society*, 20(2–3), 93–109. [https://doi.org/10.1016/0361-3682\(93\)E0001-W](https://doi.org/10.1016/0361-3682(93)E0001-W)
- Hood, C. (2006). Gaming in Targetworld: The Targets Approach to Managing British Public Services. *Public Administration Review*, 66(4), 515–521. <https://doi.org/10.1111/j.1540-6210.2006.00612.x>
- Hoque, Z. (2004). A contingency model of the association between strategy, environmental uncertainty and performance measurement: Impact on organizational performance. *International Business Review*, 13(4), 485–502. <https://doi.org/10.1016/j.ibusrev.2004.04.003>
- Humas DIY. (2024, January 4). *Laporan Pelaksanaan Jadi Esensi Akuntabilitas Kinerja*. <https://jogjaprovo.go.id/berita/laporan-pelaksanaan-jadi-esensi-akuntabilitas-kinerja>
- Ibrahim, A. H. H. (2024). Decentralization and its impact on improving public services. *International Journal of Social Sciences*, 7(2), 45–53. <https://doi.org/10.21744/ijss.v7n2.2278>
- Intarakamhang, U., & Kijthonthum, W. (2018). The development model of the performance management system being implemented in government agencies. *International Journal of Public Sector Performance Management*, 4(2), 214–230. [https://doi.org/Intarakamhang,%20U.,%20&%20Kijthonthum,%20W.%20\(n.d.\).%20The%20development%20model%20of%20the%20performance%20management%20system%20being%20implemented%20in%20government%20agencies](https://doi.org/Intarakamhang,%20U.,%20&%20Kijthonthum,%20W.%20(n.d.).%20The%20development%20model%20of%20the%20performance%20management%20system%20being%20implemented%20in%20government%20agencies)
- Ittner, C. D., & Larcker, D. F. (2001). Assessing empirical research in managerial accounting: A value-based management perspective. *Journal of Accounting and Economics*, 32(1–3), 349–410. [https://doi.org/10.1016/S0165-4101\(01\)00026-X](https://doi.org/10.1016/S0165-4101(01)00026-X)
- Ivankova, N. V., Creswell, J. W., & Stick, S. L. (2006). Using Mixed-Methods Sequential Explanatory Design: From Theory to Practice. *Field Methods*, 18(1), 3–20. <https://doi.org/10.1177/1525822X05282260>
- Jääskeläinen, A., & Roitto, J.-M. (2015). Designing a model for profiling organizational performance management. *International Journal of Productivity and Performance Management*, 64(1), 5–27. <https://doi.org/10.1108/IJPPM-01-2014-0001>
- Jääskeläinen, A., Sillanpää, V., Helander, N., Leskelä, R.-L., Haavisto, I., Laasonen, V., & Torkki, P. (2022). Designing a maturity model for analyzing information and knowledge management in the public sector. *VINE Journal of Information and Knowledge Management Systems*, 52(1), 120–140. <https://doi.org/10.1108/VJIKMS-01-2020-0017>

- Jacobs, K. (1997). The Decentralisation Debate and Accounting Controls in the New Zealand Public Sector. *Financial Accountability & Management*, 13(4), 331–343. <https://doi.org/10.1111/1468-0408.00042>
- Jennings, E. T. (2012). Organizational Culture and Effects of Performance Measurement. *Public Administration Review*, 72(s1). <https://doi.org/10.1111/j.1540-6210.2012.02636.x>
- Johnsen, Å. (2005). What does 25 years of experience tell us about the state of performance measurement in public policy and management? *Public Money and Management*, 25(1), 9–17. <https://doi.org/https://www.tandfonline.com/action/showCitFormats?doi=10.1111/j.1467-9302.2005.00445.x>
- Johnsen, Å., Reichborn-Kjennerud, K., Carrington, T., Jeppesen, K. K., Taro, K., & Vakkuri, J. (2019). Supreme audit institutions in a high-impact context: A comparative analysis of performance audit in four Nordic countries. *Financial Accountability & Management*, 35(2), 158–181. <https://doi.org/10.1111/faam.12188>
- Johnsen, Å., & Reid, S. A. (2021). Linking Strategic Planning and Performance Management in Government Agencies and Impacts on Organizational Performance. In M. Holzer & A. Ballard, *The Public Productivity and Performance Handbook* (3rd ed., pp. 150–179). Routledge. <https://doi.org/10.4324/9781003178859-16>
- Johnsen, Å., Solholm, K., & Tufte, P. A. (2024). Performance Measurement System Design as Link Between Strategy Formulation and Performance Information Use in Public Sector Organizations. *Public Performance & Management Review*, 1–36. <https://doi.org/10.1080/15309576.2024.2360158>
- Johnson, R. B., & Onwuegbuzie, A. J. (2004). Mixed Methods Research: A Research Paradigm Whose Time Has Come. *Educational Researcher*, 33(7), 14–26. <https://doi.org/10.3102/0013189X033007014>
- Jordan, P. J., & Troth, A. C. (2020). Common method bias in applied settings: The dilemma of researching in organizations. *Australian Journal of Management*, 45(1), 3–14. <https://doi.org/10.1177/0312896219871976>
- Jung, C. S. (2013). Navigating a Rough Terrain of Public Management: Examining the Relationship between Organizational Size and Effectiveness. *Journal of Public Administration Research and Theory*, 23(3), 663–686. <https://doi.org/10.1093/jopart/mus040>
- Jurnali, T., & Siti-Nabiha, A. K. (2015). Performance Management System for Local Government: The Indonesian Experience. *Global Business Review*, 16(3), 351–363. <https://doi.org/10.1177/0972150915569923>
- Kaplan, R. S., & Atkinson, A. A. (1998). *Advanced management accounting* (3rd ed). Prentice Hall.
- Kearney, R. C., & Berman, E. M. (Eds.). (1999). *Public sector performance: Management, motivation, and measurement*. Westview Press.
- Keilitz, I. (2018). Viewing Judicial Independence and Accountability through the “Lens” of Performance Measurement and Management. *International Journal for Court Administration*, 9(3), 23. <https://doi.org/10.18352/ijca.280>
- Kelman, S., & Friedman, J. N. (2009). Performance Improvement and Performance Dysfunction: An Empirical Examination of Distortionary Impacts of the Emergency Room Wait-Time Target in the English National Health Service. *Journal of Public Administration Research and Theory*, 19(4), 917–946. <https://doi.org/10.1093/jopart/mun028>



- Kementerian PANRB. (2023). *LAKIP Kementerian PANRB Tahun 2022.pdf* (p. 181). <https://www.menpan.go.id/site/publikasi/unduh-dokumen-2/akuntabilitas-kinerja/laporan-kinerja/file/6782-laporan-kinerja-lakip-2022>
- Kennerley, M., & Neely, A. (2002). A framework of the factors affecting the evolution of performance measurement systems. *International Journal of Operations & Production Management*, 22(11), 1222–1245. <https://doi.org/http://dx.doi.org/10.1108/01443570210450293>
- Khan, K., Khan, Q., Jamil, S. H., & Akbar, S. (2024). A study on high performance organization framework and organization performance: Lens of dynamic capability theory. *Cogent Business & Management*, 11(1), 2285415. <https://doi.org/10.1080/23311975.2023.2285415>
- Kim, M., Charles, C., & Pettijohn, S. L. (2019). Challenges in the Use of Performance Data in Management: Results of a National Survey of Human Service Nonprofit Organizations. *Public Performance & Management Review*, 42(5), 1085–1111. <https://doi.org/10.1080/15309576.2018.1523107>
- Kloot, L. (1999). Performance measurement and accountability in Victorian local government. *International Journal of Public Sector Management*, 12(7), 565–584. <https://doi.org/10.1108/09513559910308039>
- Kloot, L., & Martin, J. (2000). Strategic performance management: A balanced approach to performance management issues in local government. *Management Accounting Research*, 11(2), 231–251. <https://doi.org/10.1006/mare.2000.0130>
- Knies, E., Boselie, P., Gould-Williams, J., & Vandenabeele, W. (2024). Strategic human resource management and public sector performance: Context matters. *The International Journal of Human Resource Management*, 35(14), 2432–2444. <https://doi.org/10.1080/09585192.2017.1407088>
- Kock, N. (2015). Common Method Bias in PLS-SEM: A Full Collinearity Assessment Approach. *International Journal of E-Collaboration*, 11(4), 1–10. <https://doi.org/10.4018/ijec.2015100101>
- Kock, N. (2022). Testing and controlling for endogeneity in PLS-SEM with stochastic instrumental variables. *Data Analysis Perspectives Journal*, 3, 1–6.
- Kock, N., Lynn, G., & Stevens Institute of Technology. (2012). Lateral Collinearity and Misleading Results in Variance-Based SEM: An Illustration and Recommendations. *Journal of the Association for Information Systems*, 13(7), 546–580. <https://doi.org/10.17705/1jais.00302>
- Král, M. (2022). 20-Year History of Performance Measurement in the Local Public Sector: A Systematic Review. *International Journal of Public Administration*, 45(9), 726–740. <https://doi.org/10.1080/01900692.2021.1891425>
- Kravchuk, R. S., & Schack, R. W. (1996). Designing Effective Performance-Measurement Systems under the Government Performance and Results Act of 1993. *Public Administration Review*, 56(4), 348. <https://doi.org/10.2307/976376>
- Kroll, A. (2015a). Drivers of Performance Information Use: Systematic Literature Review and Directions for Future Research. *Public Performance & Management Review*, 38(3), 459–486. <https://doi.org/10.1080/15309576.2015.1006469>
- Kroll, A. (2015b). Exploring the Link Between Performance Information Use and Organizational Performance: A Contingency Approach. *Public Performance & Management Review*, 39(1), 7–32. <https://doi.org/10.1080/15309576.2016.1071159>
- Lachmann, M., Trapp, R., & Wenger, F. (2016). Performance Measurement and Compensation Practices in Hospitals: An Empirical Analysis in Consideration of Ownership Types. *European Accounting Review*, 25(4), 661–686. <https://doi.org/10.1080/09638180.2014.994541>



- Lægreid, P. (2014). Accountability and New Public Management. In M. Bovens, R. E. Goodin, & T. Schillemans (Eds.), *The Oxford Handbook of Public Accountability*. Oxford University Press. <https://doi.org/10.1093/oxfordhb/9780199641253.013.0008>
- Lane, J.-E. (2000). *New public management*. Routledge.
- Lapsley, I. (2008). The NPM agenda: Back to the future. *Financial Accountability & Management*, 24(1), 77–96. <https://doi.org/10.1111/j.1468-0408.2008.00444.x>
- Larbi, G. A. (1999). *The New Public Management Approach and Crisis States*. UNRISD Discussion Paper No. 112. <https://digitallibrary.un.org/record/409313>
- Leavy, P. (2023). *Research design: Quantitative, qualitative, mixed methods, arts-based, and community-based participatory research approaches* (Second edition). Guilford Press.
- Leca, B., & Laguecir, A. (2023). Expanding public sector performance measurement and management research with actor-centred approaches in new institutionalism. *Journal of Public Budgeting, Accounting & Financial Management*, 35(5), 608–620. <https://doi.org/10.1108/JPBAFM-12-2022-0180>
- Lee, C. (2020). Understanding the Diverse Purposes of Performance Information use in Nonprofits: An Empirical Study of Factors Influencing the Use of Performance Measures. *Public Performance & Management Review*, 43(1), 81–108. <https://doi.org/10.1080/15309576.2019.1596136>
- Lee, J. (2008). Preparing performance information in the public sector: An Australian perspective. *Financial Accountability & Management*, 24(2), 117–149. <https://doi.org/10.1111/j.1468-0408.2008.00449.x>
- Lewis, J. M. (2015). The politics and consequences of performance measurement. *Policy and Society*, 34(1), 1–12. <https://doi.org/10.1016/j.polsoc.2015.03.001>
- Lewis, J. M. (2024). New Public Management, performance measurement, and measuring for governance. In P. Triantafillou & J. M. Lewis (Eds.), *Handbook on Measuring Governance* (pp. 45–61). Edward Elgar Publishing. <https://doi.org/10.4337/9781802200645.00011>
- Liguori, M., & Kelly, M. (2023). Public-sector accountability: A journey from performance measurement to performance governance. In G. D. Carnegie & C. J. Napier (Eds.), *Handbook of Accounting, Accountability and Governance* (pp. 258–280). Edward Elgar Publishing. <https://doi.org/10.4337/9781800886544.00022>
- Locke, E. A., & Latham, G. P. (1990). *A Theory of Goal Setting & Task Performance*. Prentice Hall. <https://books.google.co.id/books?id=MHR9AAAAMAAJ>
- Locke, E. A., & Latham, G. P. (2002). Building a practically useful theory of goal setting and task motivation: A 35-year odyssey. *American Psychologist*, 57(9), 705–717. <https://doi.org/10.1037/0003-066X.57.9.705>
- Loveday, B. (2005). Performance Management: Threat or Opportunity? Current Problems Surrounding the Application of Performance Management to Public Services in England and Wales. *The Police Journal: Theory, Practice and Principles*, 78(2), 97–102. <https://doi.org/10.1350/pojo.2005.78.2.97>
- Lunenburg, F. C. (2011). Goal-Setting Theory of Motivation. *International Journal of Management, Business, and Administration*, 15(1), 1–6.
- Mack, J., & Ryan, C. (2006). Reflections on the theoretical underpinnings of the general-purpose financial reports of Australian government departments. *Accounting, Auditing & Accountability Journal*, 19(4), 592–612. <https://doi.org/10.1108/09513570610679146>
- Mahama, H., & Cheng, M. M. (2013). The Effect of Managers' Enabling Perceptions on Costing System Use, Psychological Empowerment, and Task Performance. *Behavioral Research in Accounting*, 25(1), 89–114. <https://doi.org/10.2308/bria-50333>

- Maier, A. M., Moultrie, J., & Clarkson, P. J. (2012). Assessing Organizational Capabilities: Reviewing and Guiding the Development of Maturity Grids. *IEEE Transactions on Engineering Management*, 59(1), 138–159. <https://doi.org/10.1109/TEM.2010.2077289>
- Maiga, A. S., & Jacobs, F. A. (2005). Antecedents and Consequences of Quality Performance. *Behavioral Research in Accounting*, 17(1), 111–131. <https://doi.org/10.2308/bria.2005.17.1.111>
- Maneesriwongul, W., & Dixon, J. K. (2004). Instrument translation process: A methods review. *Journal of Advanced Nursing*, 48(2), 175–186. <https://doi.org/10.1111/j.1365-2648.2004.03185.x>
- Mardiasmo. (2006). Pewujudan Transparansi dan Akuntabilitas Publik Melalui ASP.pdf. *Jurnal Akuntansi Pemerintah*, Vol. 2(No.1 Mei), 1–17.
- Marie, R., & Khumalo, N. (2024). Factors that influence the performance management system in the Municipality of KwaZulu-Natal. *Cogent Business & Management*, 11(1), 2350789. <https://doi.org/10.1080/23311975.2024.2350789>
- Marr, B. (2009). *Managing and delivering performance: How government, public sector and not-for-profit organisations can measure and manage what really matters*. Butterworth-Heinemann.
- Martin-Rios, C. (2015). Innovation in organisational control systems: Toward greater accountability. *International Journal of Business Performance Management*, 16(4), 373. <https://doi.org/10.1504/ijbpm.2015.072235>
- Masal, D., & Vogel, R. (2016). Leadership, Use of Performance Information, and Job Satisfaction: Evidence From Police Services. *International Public Management Journal*, 19(2), 208–234. <https://doi.org/10.1080/10967494.2016.1143422>
- McLaughlin, J. A., & Jordan, G. B. (1999). Logic models: A tool for telling your programs performance story. *Evaluation and Program Planning*, 22(1), 65–72. [https://doi.org/10.1016/S0149-7189\(98\)00042-1](https://doi.org/10.1016/S0149-7189(98)00042-1)
- McLaughlin, J. A., & Jordan, G. B. (2015). Using Logic Models. In K. E. Newcomer, H. P. Hatry, & J. S. Wholey (Eds.), *Handbook of Practical Program Evaluation* (1st ed., pp. 62–87). Wiley. <https://doi.org/10.1002/9781119171386.ch3>
- McLean, I., Haubrich, D., & Gutiérrez-Romero, R. (2007). The Perils and Pitfalls of Performance Measurement: The CPA Regime for Local Authorities in England. *Public Money and Management*, 27(2), 111–118. <https://doi.org/10.1111/j.1467-9302.2007.00566.x>
- McLeod, D., & Clarke, N. (2011). *Engaging for Success: Enhancing performance through employee engagement, a report to Government*. <https://www.semanticscholar.org/paper/Engaging-for-success:-enhancing-performance-through-Macleod-Clarke/c92d46603b4746c6dcc262e7c25a7bc14fd40d95>
- Meier, K. J., Winter, S. C., O'Toole, L. J., Favero, N., & Andersen, S. C. (2015). The Validity of Subjective Performance Measures: School Principals in Texas and Denmark. *Public Administration*, 93(4), 1084–1101. <https://doi.org/10.1111/padm.12180>
- Melitski, J., & Manoharan, A. (2014). Performance Measurement, Accountability, and Transparency Of Budgets and Financial Reports. *Public Administration Quarterly*, 38(1), 38–70.
- Melkers, J. (2006). On the Road to Improved Performance. *Public Performance & Management Review*, 30(1), 73–95. <https://doi.org/10.2753/PMR1530-9576300104>
- Melkers, J., & Willoughby, K. (2005). Models of Performance-Measurement Use in Local Governments: Understanding Budgeting, Communication, and Lasting Effects. *Public*

- Administration Review*, 65(2), 180–190. <https://doi.org/10.1111/j.1540-6210.2005.00443.x>
- Melnyk, S. A., Bititci, U., Platts, K., Tobias, J., & Andersen, B. (2014). Is performance measurement and management fit for the future? *Management Accounting Research*, 25(2), 173–186. <https://doi.org/10.1016/j.mar.2013.07.007>
- Memon, M. A., Ting, H., Cheah, J.-H., Thurasamy, R., Chuah, F., & Cham, T. H. (2020). Sample Size for Survey Research: Review and Recommendations. *Journal of Applied Structural Equation Modeling*, 4(2), i–xx. [https://doi.org/10.47263/jasem.4\(2\)01](https://doi.org/10.47263/jasem.4(2)01)
- Menpan.go.id. (2024). *Tren Kenaikan SAKIP Selama 10 Tahun, Menteri PANRB: Korelasi Positif Akuntabilitas Kinerja dengan Akselerasi Pembangunan dan Pengentasan Kemiskinan*. <https://menpan.go.id/site/berita-terkini/tren-kenaikan-sakip-selama-10-tahun-menteri-panrb-korelasi-positif-akuntabilitas-kinerja-dengan-akselerasi-pembangunan-dan-pengentasan-kemiskinan>
- MenpanRB, H. (2024, February 21). *Kementerian PANRB Pandu Akselerasi Reformasi Birokrasi pada 145 Pemerintah Daerah*. Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi. <https://www.menpan.go.id/site/berita-terkini/kementerian-panrb-pandu-akselerasi-reformasi-birokrasi-pada-145-pemerintah-daerah>
- Meyer, J. W., & Rowan, B. (1977). Institutionalized Organizations: Formal Structure as Myth and Ceremony. *American Journal of Sociology*, 83(2), 340–363.
- Miah, N. Z., & Mia, L. (1996). Decentralization, accounting controls and performance of government organizations: A new zealand empirical study. *Financial Accountability and Management*, 12(3), 173–190. <https://doi.org/10.1111/j.1468-0408.1996.tb00186.x>
- Mimba, N. P. S. H., Van Helden, G. J., & Tillema, S. (2007). Public sector performance measurement in developing countries: A literature review and research agenda. *Journal of Accounting & Organizational Change*, 3(3), 192–208. <https://doi.org/10.1108/18325910710820265>
- Mimba, N. P. S. H., van Helden, G. J., & Tillema, S. (2013). The Design and Use of Performance Information in Indonesian Local Governments Under Diverging Stakeholder Pressures: Performance Information in Indonesian Local Governments. *Public Administration and Development*, 33(1), 15–28. <https://doi.org/10.1002/pad.1612>
- Minelli, E., Rebora, G., & Turri, M. (2015). Quest for accountability: Exploring the evaluation process of universities. *Quality in Higher Education*, 21(2), 103–131. <https://doi.org/10.1080/13538322.2015.1066611>
- Mingers, J. (2006). A critique of statistical modelling in management science from a critical realist perspective: Its role within multimethodology. *Journal of the Operational Research Society*, 57(2), 202–219. <https://doi.org/10.1057/palgrave.jors.2601980>
- Mir, M. Z., & Rahaman, A. S. (2006). Leadership, Accounting, and the Reform Process of a Public Sector Agency: A Narrative Analysis. *Financial Accountability and Management*, 22(2), 157–178. <https://doi.org/10.1111/j.0267-4424.2006.00397.x>
- Modell, S. (2005). Triangulation between case study and survey methods in management accounting research: An assessment of validity implications. *Management Accounting Research*, 16(2), 231–254. <https://doi.org/10.1016/j.mar.2005.03.001>
- Modell, S. (2009). In defence of triangulation: A critical realist approach to mixed methods research in management accounting. *Management Accounting Research*, 20(3), 208–221. <https://doi.org/10.1016/j.mar.2009.04.001>



- Modell, S. (2010). Bridging the paradigm divide in management accounting research: The role of mixed methods approaches. *Management Accounting Research*, 21(2), 124–129. <https://doi.org/10.1016/j.mar.2010.02.005>
- Modell, S. (2022). New developments in institutional research on performance measurement and management in the public sector. *Journal of Public Budgeting, Accounting & Financial Management*, 34(3), 353–369. <https://doi.org/10.1108/JPBAFM-04-2021-0070>
- Modell, S., & Lee, A. (2001). Decentralization and Reliance on the Controllability Principle in the Public Sector. *Financial Accountability & Management*, 17(3), 191–218. <https://doi.org/10.1111/1468-0408.00128>
- Mone, E. M., & London, M. (2021). Using performance management to drive employee engagement in the public sector. In D. Blackman (Ed.), *Handbook on Performance Management in the Public Sector*. Edward Elgar Publishing. <https://doi.org/10.4337/9781789901207.00024>
- Moodley, A., Ackers, B., & Odendaal, E. (2022). Internal audit's evolving performance role: Lessons from the South African public sector. *Journal of Accounting & Organizational Change*, 18(5), 704–726. <https://doi.org/10.1108/JAOC-05-2021-0063>
- Mortelmans, D. (2025). *Doing Qualitative Data Analysis with NVivo*. Springer Nature Switzerland. <https://doi.org/10.1007/978-3-031-66014-6>
- Moynihan, D. P. (2006). Managing for Results in State Government: Evaluating a Decade of Reform. *Public Administration Review*, 66(1), 77–89. <https://doi.org/10.1111/j.1540-6210.2006.00557.x>
- Moynihan, D. P., & Lavertu, S. (2012). Does Involvement in Performance Management Routines Encourage Performance Information Use? Evaluating GPRA and PART. *Public Administration Review*, 72(4), 592–602. <https://doi.org/10.1111/j.1540-6210.2011.02539.x>
- Moynihan, D. P., & Pandey, S. K. (2004). Testing How Management Matters in an Era of Government by Performance Management. *Journal of Public Administration Research and Theory*, 15(3), 421–439. <https://doi.org/10.1093/jopart/mui016>
- Moynihan, D. P., & Pandey, S. K. (2010). The Big Question for Performance Management: Why Do Managers Use Performance Information? *Journal of Public Administration Research and Theory*, 20(4), 849–866. <https://doi.org/10.1093/jopart/muq004>
- Mulgan, R. (2000). 'Accountability': An Ever-Expanding Concept? *Public Administration*, 78(3), 555–573. <https://doi.org/10.1111/1467-9299.00218>
- Murti, R. B., Mahmudi, M., & Nurfauziya, A. (2021). An analysis of performance measurement system used in Indonesia local government. *Journal of Contemporary Accounting*, 3(2), 64–76. <https://doi.org/10.20885/jca.vol3.iss2.art2>
- Nederhof, A. J. (1985). Methods of coping with social desirability bias: A review. *European Journal of Social Psychology*, 15(3), 263–280. <https://doi.org/10.1002/ejsp.2420150303>
- Neely, A. (2007). *Business Performance Measurement: Unifying theories and integrating practice* (Second edition). Cambridge University Press. www.cambridge.org/9780521855112
- Neely, A., Gregory, M., & Platts, K. (1995). Performance measurement system design: A literature review and research agenda. *International Journal of Operations & Production Management*, 15(4), 80–116. <https://doi.org/10.1108/01443579510083622>
- Newberry, S., & Pallot, J. (2004). Freedom or coercion? NPM incentives in New Zealand central government departments. *Management Accounting Research*, 15(3), 247–266. [https://doi.org/10.1016/S1044-5005\(04\)00034-4](https://doi.org/10.1016/S1044-5005(04)00034-4)



- Nielsen, S., & Nielsen, C. (2020). The effects of performance systems and management concepts on organisational performance in the public sector in Denmark. *International Journal of Business and Systems Research*, 14(2), 191. <https://doi.org/10.1504/IJBSR.2020.106277>
- Nitzl, C., Sicilia, M., & Steccolini, I. (2019). Exploring the links between different performance information uses, NPM cultural orientation, and organizational performance in the public sector. *Public Management Review*, 21(5), 686–710. <https://doi.org/10.1080/14719037.2018.1508609>
- Norman, R. (2002). Managing through Measurement or Meaning? Lessons from Experience with New Zealand's Public Sector Performance Management Systems. *International Review of Administrative Sciences*, 68(4), 619–628. <https://doi.org/10.1177/0020852302684007>
- NPMAC. (2010). *A performance management framework for state and local government: From measurement and reporting to management and improving*. National Performance Management Advisory Commission. www.pmcommission.org
- Nurkholis, Mohamad, M. H. S., & Ismail, S. (2014). The Effect of Regulation and Goal Orientation on Performance Measurement Utilisation: Evidence from Indonesian Local Governments. *Asian Journal of Business and Accounting*, 7(1), 81–105.
- NZ Office of the Auditor General. (2011). *Central government: Cost-effectiveness and improving annual reports*. Office of the Auditor-General.
- NZ Office of the Auditor General. (2013). *Continuing to improve how you report on your TEI's service performance: Here's what auditors noticed during the 2012 audits*. Controller and Auditor-General.
- OECD. (2005). *Modernising Government: The Way Forward*. OECD. <https://doi.org/10.1787/9789264010505-en>
- OECD. (2023). The OECD Performance Budgeting Framework provides building blocks to guide countries in developing or strengthening their approach to performance budgeting. *Public Governance Directorate Committee of Senior Budget Officials*, 10.
- Ohemeng, F. L. K., Amoako Asiedu, E., & Obuobisa-Darko, T. (2018). Giving sense and changing perceptions in the implementation of the performance management system in public sector organisations in developing countries. *International Journal of Public Sector Management*, 31(3), 372–392. <https://doi.org/10.1108/IJPSM-05-2017-0136>
- Okwir, S., Nudurupati, S. S., Ginieis, M., & Angelis, J. (2018). Performance Measurement and Management Systems: A Perspective from Complexity Theory. *International Journal of Management Reviews*, 20(3), 731–754. <https://doi.org/10.1111/ijmr.12184>
- Olsen, A. L. (2017). Human Interest or Hard Numbers? Experiments on Citizens' Selection, Exposure, and Recall of Performance Information. *Public Administration Review*, 77(3), 408–420. <https://doi.org/10.1111/puar.12638>
- Olson, K. (2008). Double-Barreled Question. In *Encyclopedia of Survey Research Methods*. Sage Publications, Inc. <https://doi.org/10.4135/9781412963947.n145>
- O'Neill, S., & Rooney, J. (2021). Performance measures for governance systems. In D. Blackman (Ed.), *Handbook on Performance Management in the Public Sector*. Edward Elgar Publishing. <https://doi.org/10.4337/9781789901207.00010>
- Oranga, J. (2025). Mixed Methods Research: Application, Advantages and Challenges. *Mixed Methods Research*, 3(4), 6. <https://doi.org/10.54443/jaruda.v3i4.213>
- Osborne, D., & Gaebler, T. (1992). *Reinventing government: How the entrepreneurial spirit is transforming the public sector* (1st ed). Prentice-Hall of India.
- Ouchi, W. G. (1979). A Conceptual Framework for the Design of Organizational Control Mechanisms. *Management Science*, 25(9), 833–848. <https://doi.org/10.1287/mnsc.25.9.833>



- Palmer, A. J. (1993). Performance measurement in local government. *Public Money & Management*, 13(4), 31–36. <https://doi.org/10.1080/09540969309387786>
- Pasha, O., & Poister, T. H. (2017). Exploring the Change in Strategy Formulation and Performance Measurement Practices Under Turbulence. *Public Performance & Management Review*, 40(3), 504–528. <https://doi.org/10.1080/15309576.2016.1276843>
- Patton, M. Q. (2015). *Qualitative research & evaluation methods: Integrating theory and practice* (Fourth edition). SAGE Publications, Inc.
- Paudel, R. C., & Gupta, A. K. (2019). Determinants of Accountability in the Bureaucracy: The Case of Nepal. *Modern Economy*, 10(09), 2085–2109. <https://doi.org/10.4236/me.2019.109131>
- Peck, L. R. (2020). Conceptual Framework: From Program Logic Model to Evaluation Logic Model. In *Experimental Evaluation Design for Program Improvement*. SAGE Publications, Inc. <https://doi.org/10.4135/9781506390079>
- Pettersen, I. J. (2014). A tale of diverse qualities—Reflections on performance measures in higher education. In *Accounting, management control and institutional development* (pp. 201–216). Cappelen Damm Akademisk. <http://hdl.handle.net/11250/278868>
- Phusavat, K., Anussornnitisarn, P., Helo, P., & Dwight, R. (2009). Performance measurement: Roles and challenges. *Industrial Management & Data Systems*, 109(5), 646–664. <https://doi.org/10.1108/02635570910957632>
- Pidd, M. (2005). Perversity in public service performance measurement. *International Journal of Productivity and Performance Management*, 54(5/6), 482–493. <https://doi.org/10.1108/17410400510604601>
- Podsakoff, P. M., MacKenzie, S. B., Lee, J.-Y., & Podsakoff, N. P. (2003). Common method biases in behavioral research: A critical review of the literature and recommended remedies. *Journal of Applied Psychology*, 88(5), 879–903. <https://doi.org/10.1037/0021-9010.88.5.879>
- Poister, T. H. (2003). *Measuring Performance in Public and Nonprofit Organizations* (1st ed.). San Francisco: Jossey-Bass. www.josseybass.com
- Poister, T. H., Pasha, O., DeGroff, A., & Royalty, J. (2018). The Impact of Performance-Based Grants Management on Performance: The Centers for Disease Control and Prevention's National Breast and Cervical Cancer Early Detection Program. *The American Review of Public Administration*, 48(5), 444–457. <https://doi.org/10.1177/0275074016685804>
- Poister, T. H., Pasha, O. Q., & Edwards, L. H. (2013). Does Performance Management Lead to Better Outcomes? Evidence from the U.S. Public Transit Industry. *Public Administration Review*, 73(4), 625–636. <https://doi.org/10.1111/puar.12076>
- Poister, T. H., & Streib, G. (1999). Performance Measurement in Municipal Government: Assessing the State of the Practice. *Public Administration Review*, 59(4), 325. <https://doi.org/10.2307/3110115>
- Poister, T. H., & Streib, G. (2005). Elements of Strategic Planning and Management in Municipal Government: Status after Two Decades. *Public Administration Review*, 65(1), 45–56. <https://doi.org/10.1111/j.1540-6210.2005.00429.x>
- Pollanen, R., Abdel-Maksoud, A., Elbanna, S., & Mahama, H. (2017). Relationships between strategic performance measures, strategic decision-making, and organizational performance: Empirical evidence from Canadian public organizations. *Public Management Review*, 19(5), 725–746. <https://doi.org/10.1080/14719037.2016.1203013>
- Pollitt, C., & Bouckaert, G. (2011). *Public management reform: A comparative analysis: new public management, governance, and the Neo-Weberian state* (Third edition). Oxford Univ. Press.



- Polzer, T. (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(6), 137–145. <https://doi.org/10.1108/JPBAFM-10-2021-0145>
- Prabowo, T. J. W., Leung, P., & Guthrie, J. (2017). Reforms in public sector accounting and budgeting in Indonesia (2003-2015): Confusions in implementation. *Journal of Public Budgeting, Accounting & Financial Management*, 29(1), 104–137. <https://doi.org/10.1108/JPBAFM-29-01-2017-B005>
- Propper, C., & Wilson, D. (2003). *The Use and Usefulness of Performance Measures in the Public Sector*. 19(2), 250–267. <https://doi.org/10.1093/oxrep/19.2.250>
- Pudjono, A. N. S., Wibisono, D., & Fatima, I. (2025). Advancing local governance: A systematic review of performance management systems. *Cogent Business & Management*, 12(1), 2442545. <https://doi.org/10.1080/23311975.2024.2442545>
- Radnor, Z. (2008a). Hitting the Target and Missing the Point? Developing an Understanding of Organizational Gaming. In W. Van Dooren & S. Van De Walle (Eds.), *Performance Information in the Public Sector* (pp. 94–105). Palgrave Macmillan UK. https://doi.org/10.1007/978-1-137-10541-7_7
- Radnor, Z. (2008b). Muddled, massaging, manoeuvring or manipulated?: A typology of organisational gaming. *International Journal of Productivity and Performance Management*, 57(4), 316–328. <https://doi.org/10.1108/17410400810867526>
- Radnor, Z., & McGuire, M. (2004). Performance management in the public sector: Fact or fiction? *International Journal of Productivity and Performance Management*, 53(3), 245–260. <https://doi.org/10.1108/17410400410523783>
- Rahayu, S., Yudi, Y., Rahayu, R., & Luthfi, M. (2023). The relationship of balanced scorecard perspectives and government organization performance measurement. *International Journal of Productivity and Performance Management*, 72(7), 1881–1902. <https://doi.org/10.1108/IJPPM-05-2021-0308>
- Rana, T., Ahmed, Z. U., Narayan, A., & Zheng, M. (2022). An institutional theory perspective on public sector reform and service performance reporting by New Zealand universities. *Journal of Accounting & Organizational Change*, 18(3), 461–484. <https://doi.org/10.1108/JAOC-08-2020-0112>
- Reck, J. L. (2001). The usefulness of Financial and non-Financial performance information in resource allocation decisions. *Journal of Accounting and Public Policy*, 20(1), 45–71. [https://doi.org/10.1016/S0278-4254\(01\)00018-7](https://doi.org/10.1016/S0278-4254(01)00018-7)
- Renger, R. (2006). Consequences to Federal Programs When the Logic-Modeling Process Is Not Followed With Fidelity. *American Journal of Evaluation*, 27(4), 452–463. <https://doi.org/10.1177/1098214006293666>
- Rivenbark, W. C., & Vignieri, V. (2025). The shift from performance measurement to performance management in local government: Do performance measurement systems support the drivers of performance data use? *International Journal of Public Sector Management*, 38(3), 368–385. <https://doi.org/10.1108/IJPSM-12-2023-0356>
- Rodgers, R., & Hunter, J. E. (1991). Impact of management by objectives on organizational productivity. *Journal of Applied Psychology*, 76(2), 322–336. <https://doi.org/10.1037/0021-9010.76.2.322>
- Rodriguez, A., & Bijotat, F. (2003). Performance Measurement, Strategic Planning, and Performance-Based Budgeting in Illinois Local and Regional Public Airports. *Public Works Management & Policy*, 8(2), 132–145. <https://doi.org/10.1177/1087724X03256513>



- Romeu, J. L., & Ozturk, A. (1993). A Comparative Study of Goodness-of-Fit Tests for Multivariate Normality. *Journal of Multivariate Analysis*, 46(2), 309–334. <https://doi.org/10.1006/jmva.1993.1063>
- Rose, J. (2013). *Selecting, Using, and Creating Maturity Models: A Tool for Assurance and Consulting Engagements* [Review of *Selecting, Using, and Creating Maturity Models: A Tool for Assurance and Consulting Engagements*, by M. E. Mendes & S. Jameson]. The Institute of Internal Auditors. www.globaliia.org/standards-guidance
- Salemans, L., & Budding, T. (2022). Operationalizing public value in higher education: The use of narratives as an alternative for performance indicators. *Journal of Management and Governance*, 26(2), 337–363. <https://doi.org/10.1007/s10997-021-09596-4>
- Salomo, R. V., & Rahmayanti, K. P. (2023). Progress and Institutional Challenges on Local Governments Performance Accountability System Reform in Indonesia. *Sage Open*, 13(4), 21582440231196659. <https://doi.org/10.1177/21582440231196659>
- Samkin, G., & Schneider, A. (2010). Accountability, narrative reporting and legitimation: The case of a New Zealand public benefit entity. *Accounting, Auditing & Accountability Journal*, 23(2), 256–289. <https://doi.org/10.1108/09513571011023219>
- Sanger, M. B. (2013). Does measuring performance lead to better performance? *Journal of Policy Analysis and Management*, Winter, 32(1), 185–203.
- Satria, T. F., Hadiguna, R. A., Henmaidi, H., & Arief, I. (2025). Performance measurement in local government: A systematic review towards efficient public sector management. *International Journal of Innovative Research and Scientific Studies*, 8(4), 1417–1428. <https://doi.org/10.53894/ijirss.v8i4.8093>
- Saunders, M., Thornhill, A., & Lewis, P. (2019). *Research methods for business students* (Eighth Edition). Pearson.
- Savignon, A. B., Costumato, L., & Marchese, B. (2019). Performance Budgeting in Context: An Analysis of Italian Central Administrations. *Administrative Sciences*, 9(4), 79. <https://doi.org/10.3390/admsci9040079>
- Schachter, H. L. (2010). Objective and Subjective Performance Measures: A Note on Terminology. *Administration & Society*, 42(5), 550–567. <https://doi.org/10.1177/0095399710378080>
- Schiavi, G. S., Behr, A., & Marcolin, C. B. (2024). Institutional theory in accounting information systems research: Shedding light on digital transformation and institutional change. *International Journal of Accounting Information Systems*, 52, 100662. <https://doi.org/10.1016/j.accinf.2023.100662>
- Schoeman, I., & Chakwizira, J. (2023). Advancing a Performance Management Tool for Service Delivery in Local Government. *Administrative Sciences*, 13(2), 31. <https://doi.org/10.3390/admsci13020031>
- Seno, R. H. (2022). New Public Management di New Zealand: Sebuah Pembelajaran Keberhasilan Reformasi Sektor Publik. *CAKRAWALA*, 16(1), 43–69. <https://doi.org/10.32781/cakrawala.v16i1.407>
- Seo, Y.-B., & Lee, Y.-S. (2024). Improving performance management in local government: Lessons from South Korea. *Public Money & Management*, 44(3), 259–266. <https://doi.org/10.1080/09540962.2022.2132666>
- Setiawan, A., Tjiptoherijanto, P., Mahi, B. R., & Khoirunurrofik, K. (2022). The Impact of Local Government Capacity on Public Service Delivery: Lessons Learned from Decentralized Indonesia. *Economies*, 10(12), 323. <https://doi.org/10.3390/economies10120323>
- Sholihin, P. M., & Ratmono, D. D. (2021). *Analisis SEM-PLS dengan WarpPLS 7.0 untuk Hubungan Nonlinier dalam Penelitian Sosial dan Bisnis*. https://www.researchgate.net/publication/269107473_What_is_governance/link/5481

- 73 090cf22525dcb61443/download%0Ahttp://www.econ.upf.edu/~reynal/Civil wars_12December2010.pdf%0Ahttps://think asia.org/handle/11540/8282%0Ahttps://www.jstor.org/stable/41857625
- Sholihin, Prof. M., & Ratmono, Dr. D. (2020). Analisis SEM-PLS dengan WarpPLS 7.0 untuk Hubungan Nonlinier dalam Penelitian Sosial dan Bisnis. In *ANDI. ANDI*.
- Sieber, J. E. (2009). Planning Ethically Responsible Research. In *The SAGE Handbook of Applied Social Research Methods* (pp. 106–142). SAGE Publications, Inc. <https://sk.sagepub.com/reference/the-sage-handbook-of-applied-social-research-methods-2e/n9.xml>
- Sinclair, A. (1995). The chameleon of accountability: Forms and discourses. *Accounting, Organizations and Society*, 20(2–3), 219–237. [https://doi.org/10.1016/0361-3682\(93\)E0003-Y](https://doi.org/10.1016/0361-3682(93)E0003-Y)
- Singerman, P. A., & Voytek, K. P. (2023). Measuring What Matters in Business Support Programs. *Economic Development Quarterly*, 37(1), 106–114. <https://doi.org/10.1177/08912424221142282>
- Siti-Nabiha, A. K., & Jurnal, T. (2020). Institutional work and implementation of a performance measurement and management system in a developing country. *Journal of Accounting & Organizational Change*, 16(3), 447–467. <https://doi.org/10.1108/JAOC-07-2018-0060>
- Smith, G., Halligan, J., & Mir, M. (2021). Does performance measurement improve public sector performance? A case of Australian government agencies. *Australian Journal of Public Administration*, 80(4), 713–731. <https://doi.org/10.1111/1467-8500.12481>
- Smith, M. (2003). *Research Methods in Accounting*. SAGE Publications, Ltd. <https://doi.org/10.4135/9781849209809>
- Smith, M., & Bititci, U. S. (2017). Interplay between performance measurement and management, employee engagement and performance. *International Journal of Operations & Production Management*, 37(9), 1207–1228. <https://doi.org/10.1108/IJOPM-06-2015-0313>
- Smith, P. (1995a). On the unintended consequences of publishing performance data in the public sector. *International Journal of Public Administration*, 18(2–3), 277–310. <https://doi.org/10.1080/01900699508525011>
- Smith, P. (1995b). Performance indicators and outcome in the public sector. *Public Money & Management*, 15(4), 13–16. <https://doi.org/10.1080/09540969509387889>
- 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. <https://doi.org/10.2478/fman-2018-0013>
- Sofyani, H., Akbar, R., & C. Ferrer, R. (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>
- Sole, F. (2009). A management model and factors driving performance in public organizations. *Measuring Business Excellence*, 13(4), 3–11. <https://doi.org/10.1108/13683040911006747>
- Song, M., & Meier, K. J. (2018). Citizen Satisfaction and the Kaleidoscope of Government Performance: How Multiple Stakeholders See Government Performance. *Journal of Public Administration Research and Theory*, 28(4), 489–505. <https://doi.org/10.1093/jopart/muy006>
- Speckbacher, G., Bischof, J., & Pfeiffer, T. (2003). A descriptive analysis on the implementation of Balanced Scorecards in German-speaking countries. *Management Accounting Research*, 14(4), 361–388. <https://doi.org/10.1016/j.mar.2003.10.001>



- Spekle, R. F., & Verbeeten, F. H. M. (2014). The use of performance measurement systems in the public sector: Effects on performance. *Management Accounting Research*, 25(2), 131–146. <https://doi.org/10.1016/j.mar.2013.07.004>
- Steccolini, I. (2025). From public accountability to accountee-ability: Potential and challenges. *Accounting, Auditing & Accountability Journal*. <https://doi.org/https://doi.org/10.1108/AAAJ-10-2024-7436>
- Streib, G. D., & Poister, T. H. (1999). Assessing the Validity, Legitimacy, and Functionality of Performance Measurement Systems in Municipal Governments. *The American Review of Public Administration*, 29(2), 107–123. <https://doi.org/10.1177/02750749922064300>
- Tallaki, M., & Bracci, E. (2019). NPM reforms and institutional characteristics in developing countries: The case of Moroccan municipalities. *Journal of Accounting in Emerging Economies*, 9(1), 126–147. <https://doi.org/10.1108/JAEE-01-2018-0010>
- Tarjo, T., Sanusi, Z. M., Prasetyono, P., Alim, M. N., Yuliana, R., Anggono, A., Mat-Isa, Y., Vidyantana, H. V., & Imron, M. A. (2021). Current Views on Issues and Technology Development in Forensic Accounting Education of Indonesia. *Advances in Science, Technology and Engineering Systems Journal*, 6(1), 78–86. <https://doi.org/10.25046/aj060109>
- Tashakkori, A., & Teddlie, C. (2009). Integrating Qualitative and Quantitative Approaches to Research. In L. Bickman & D. Rog, *The SAGE Handbook of Applied Social Research Methods* (pp. 283–317). SAGE Publications, Inc. <https://doi.org/10.4135/9781483348858.n9>
- Taylor, J. (2007). The usefulness of key performance indicators to public accountability authorities in East Asia. *Public Administration and Development*, 27(4), 341–352. <https://doi.org/10.1002/pad.460>
- Taylor, J. (2009). Strengthening The Link Between Performance Measurement and Decision Making. *Public Administration*, 87(4), 853–871. <https://doi.org/10.1111/j.1467-9299.2009.01788.x>
- Taylor, J. (2014). Organizational Culture and the Paradox of Performance Management. *Public Performance & Management Review*, 38(1), 7–22. <https://doi.org/10.2753/PMR1530-9576380101>
- Taylor, J. (2021). Public Officials' Gaming of Performance Measures and Targets: The Nexus between Motivation and Opportunity. *Public Performance & Management Review*, 44(2), 272–293. <https://doi.org/10.1080/15309576.2020.1744454>
- Teddlie, C., & Tashakkori, A. (2010). Overview of Contemporary Issues in Mixed Methods Research. In A. Tashakkori & C. Teddlie, *SAGE Handbook of Mixed Methods in Social & Behavioral Research* (pp. 1–42). SAGE Publications, Inc. <https://doi.org/10.4135/9781506335193.n1>
- Ter Bogt, H. J., & Scapens, R. W. (2012). Performance Management in Universities: Effects of the Transition to More Quantitative Measurement Systems. *European Accounting Review*, 1–47. <https://doi.org/10.1080/09638180.2012.668323>
- Terman, J. N., & Yang, K. (2016). Reconsidering Gaming in an Accountability Relationship: The Case of Minority Purchasing in Florida. *Public Performance & Management Review*, 40(2), 281–309. <https://doi.org/10.1080/15309576.2016.1177560>
- Tessier, S., & Otley, D. (2012). A conceptual development of Simons' Levers of Control framework. *Management Accounting Research*, 23(3), 171–185. <https://doi.org/10.1016/j.mar.2012.04.003>
- Thomas, P. P. G. (2007). *Why Is Performance-Based Accountability So Popular in Theory and Difficult in Practice?* World Summit on Public Governance: Improving the Performance of the Public Sector.



- Tooley, S., Hooks, J., & Basnan, N. (2010). Performance reporting by Malaysian local authorities: Identifying stakeholder needs. *Financial Accountability & Management*, 26(2), 103–133. <https://doi.org/10.1111/j.1468-0408.2009.00478.x>
- Tran, Y. T., & Nguyen, N. P. (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? *Cogent Business & Management*, 7(1), 1792669. <https://doi.org/10.1080/23311975.2020.1792669>
- Tran, Y. T., Nguyen, N. P., Thi Bao Nhu, L., & Thi Thu Hao, N. (2024). Enhancing Public Organizational Performance in Vietnam: The Role of Top Management Support, Performance Measurement Systems, and Financial Autonomy. *Public Performance & Management Review*, 1–36. <https://doi.org/10.1080/15309576.2024.2358839>
- Tregaskis, O., Daniels, K., Glover, L., Butler, P., & Meyer, M. (2013). High Performance Work Practices and Firm Performance: A Longitudinal Case Study. *British Journal of Management*, 24(2), 225–244. <https://doi.org/10.1111/j.1467-8551.2011.00800.x>
- Tuck, N., & Zaleski, G. (1996). Criteria for developing performance measurement systems in the public sector. *International Journal of Public Administration*, 19(11–12), 1945–1978. <https://doi.org/10.1080/01900699608525174>
- United States Government Accountability Office. (2011). *Performance Measurement and Evaluation: Definitions and Relationships*. United States Government Accountability Office-GAO. Supersedes GAO-05-739SP. <https://www.gao.gov/products/gao-11-646sp>
- Upadhaya, B., Munir, R., & Blount, Y. (2014). Association between performance measurement systems and organisational effectiveness. *International Journal of Operations & Production Management*, 34(7), 853–875. <https://doi.org/10.1108/IJOPM-02-2013-0091>
- Vakkuri, J. (2022). PMM and beyond – reflections on the paper “new developments in institutional research on performance measurement and management in the public sector.” *Journal of Public Budgeting, Accounting & Financial Management*, 34(4), 501–511. <https://doi.org/10.1108/JPBFAFM-12-2021-0168>
- Van Aken, E. M., Letens, G., Coleman, G. D., Farris, J., & Van Goubergen, D. (2005). Assessing maturity and effectiveness of enterprise performance measurement systems. *International Journal of Productivity and Performance Management*, 54(5/6), 400–418. <https://doi.org/10.1108/17410400510604557>
- Van De Ven, A. H., & Ferry, D. L. (1980). Measuring and Assessing Organizations. *Administrative Science Quarterly*, 26(2), 324. <https://doi.org/10.2307/2392488>
- van der Kolk, B. (2022a). Numbers Speak for Themselves, or Do They? On Performance Measurement and Its Implications. *Business & Society*, 61(4), 813–817. <https://doi.org/10.1177/00076503211068433>
- van der Kolk, B. (2022b). Performance measurement in the public sector: Mapping 20 years of survey research. *Financial Accountability & Management*, 38(4), 703–729. <https://doi.org/10.1111/faam.12345>
- Van Dooren, W., Bouckaert, G., & Halligan, J. (2015). *Performance management in the public sector* (Second edition). Routledge.
- Van Helden, G. J. (2005). Researching Public Sector Transformation: The Role of Management Accounting. *Financial Accountability and Management*, 21(1), 99–133. <https://doi.org/10.1111/j.0267-4424.2005.00211.x>
- van Helden, J., & Reichard, C. (Eds.). (2023). Performance Management. In *Global Encyclopedia of Public Administration, Public Policy, and Governance* (pp. 9296–9308). Springer International Publishing. <https://doi.org/10.1007/978-3-030-66252-3>

- Van Veen-Dirks, P. (2010). Different uses of performance measures: The evaluation versus reward of production managers. *Accounting, Organizations and Society*, 35(2), 141–164. <https://doi.org/10.1016/j.aos.2009.02.002>
- Venkatesh, V., Brown, S. A., & Bala, H. (2013). Bridging the Qualitative-Quantitative Divide: Guidelines for Conducting Mixed Methods Research in Information Systems. *MIS Quarterly*, 37(1), 21–54. <https://doi.org/10.25300/MISQ/2013/37.1.02>
- Verbeeten, F. H. M. (2008a). Performance management practices in public sector organizations: Impact on performance. *Accounting, Auditing & Accountability Journal*, 21(3), 427–454. <https://doi.org/10.1108/09513570810863996>
- Verbeeten, F. H. M. (2008b). Performance management practices in public sector organizations: Impact on performance. *Accounting, Auditing & Accountability Journal*, 21(3), 427–454. <https://doi.org/10.1108/09513570810863996>
- Verbeeten, F. H. M., & Speklé, R. F. (2015). Management Control, Results-Oriented Culture and Public Sector Performance: Empirical Evidence on New Public Management. *Organization Studies*, 36(7), 953–978. <https://doi.org/10.1177/0170840615580014>
- Verhoest, K., Verschuere, B., Meyers, F., & Sulle, A. (2010). Performance of Public Sector Organizations: Do Managerial Tools Matter? In P. Lægreid & K. Verhoest (Eds.), *Governance of Public Sector Organizations* (pp. 211–232). Palgrave Macmillan UK. https://doi.org/10.1057/9780230290600_11
- Vidè, F., Cepiku, D., & Mastrodascio, M. (2025). Performance management in action: A configurational analysis of the drivers of the purposeful use of performance information. *International Journal of Public Sector Management*, 38(2), 277–295. <https://doi.org/10.1108/IJPSM-01-2024-0021>
- Villagran, M. M., & Lucke, J. F. (2005). Translating Communication Measures for Use in Non-English-Speaking Populations. *Communication Research Reports*, 22(3), 247–251. <https://doi.org/10.1080/00036810500230743>
- Vinzant, D. H., & Vinzant, J. C. (1996). Strategy and Organizational Capacity: Finding a Fit. *Public Productivity & Management Review*, 20(2), 139. <https://doi.org/10.2307/3380482>
- Virani, A., & Van Der Wal, Z. (2023). Enhancing the Effectiveness of Public Sector Performance Regimes: A Proposed Causal Model for Aligning Governance Design with Performance Logics. *Perspectives on Public Management and Governance*, 6(1), 54–65. <https://doi.org/10.1093/ppmgov/gvac026>
- von Bertalanffy, L. (1968). *General System Theory: Foundations, Development, Applications*. G. Braziller. <https://books.google.co.id/books?id=5mVQAAAAMAAJ>
- Wall, T. D., Michie, J., Patterson, M., Wood, S. J., Sheehan, M., Clegg, C. W., & West, M. (2004). On the validity of subjective measures of company performance. *Personnel Psychology*, 57(1), 95–118. <https://doi.org/10.1111/j.1744-6570.2004.tb02485.x>
- Wang, J. (2023). Performance Management in Local Government. In *Global Encyclopedia of Public Administration, Public Policy, and Governance* (Second Edition, pp. 9320–9324). Springer. <https://doi.org/https://doi.org/10.1007/978-3-030-66252-3>
- Wang, X. (2002). Assessing Administrative Accountability: Results from a National Survey. *The American Review of Public Administration*, 32(3), 350–370. <https://doi.org/10.1177/0275074002032003005>
- Wang, Y., Rodríguez De Gil, P., Chen, Y.-H., Kromrey, J. D., Kim, E. S., Pham, T., Nguyen, D., & Romano, J. L. (2017). Comparing the Performance of Approaches for Testing the Homogeneity of Variance Assumption in One-Factor ANOVA Models. *Educational and Psychological Measurement*, 77(2), 305–329. <https://doi.org/10.1177/0013164416645162>



- Wardhani, R., Rossietta, H., & Martani, D. (2017). Good governance and the impact of government spending on performance of local government in Indonesia. *International Journal Public Sector Performance Management*, 3(1), 77–101. <https://doi.org/https://doi.org/10.1504/IJPSPM.2017.082503>
- Waylen, G., & Southern, R. (2021). When Are Women as Corrupt as Men? Gender, Corruption, and Accountability in the UK Parliamentary Expenses Scandal. *Social Politics: International Studies in Gender, State & Society*, 28(1), 119–142. <https://doi.org/10.1093/sp/jxz045>
- Wettstein, T., & Kueng, P. (2002). A maturity model for performance measurement systems. *Management Information Systems*, 26. <https://www.witpress.com/Secure/elibrary/papers/MIS02/MIS02011FU.pdf>
- Wholey, J. S. (1999). Performance-Based Management: Responding to the Challenges. *Public Productivity & Management Review*, 22(3), 288. <https://doi.org/10.2307/3380705>
- Williams, D. (2014). The Evolution of the Performance Model from Black Box to the Logic Model Through Systems Thinking. *International Journal of Public Administration*, 37(13), 932–944. <https://doi.org/10.1080/01900692.2014.944989>
- Williams, J. J., Macintosh, N. B., & Moore, J. C. (1990). Budget-related behavior in public sector organizations: Some empirical evidence. *Accounting, Organizations and Society*, 15(3), 221–246. [https://doi.org/10.1016/0361-3682\(90\)90006-G](https://doi.org/10.1016/0361-3682(90)90006-G)
- Wouters, M., & Wilderom, C. (2008). Developing performance-measurement systems as enabling formalization: A longitudinal field study of a logistics department. *Accounting, Organizations and Society*, 33(4–5), 488–516. <https://doi.org/10.1016/j.aos.2007.05.002>
- Wulaningrum, P. D., Akbar, R., & Sari, M. R. (2020). Isomorphism, Human Resource Capability and Its Role in Performance Measurement and Accountability. *The Journal of Asian Finance, Economics and Business*, 7(12), 1099–1110. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO12.1099>
- Yetano, A., Matsuo, T., & Oura, K. (2021). Diagnostic and Interactive Use of PMM by Japanese Local Governments: Does the Context Affect the Fitness of Use? *Public Performance & Management Review*, 44(1), 28–57. <https://doi.org/10.1080/15309576.2020.1817108>
- Yin, R. K. (2016). *Qualitative research from start to finish* (Second edition). The Guilford Press.
- Zheng, Y., Wang, W., Liu, W., & Mingers, J. (2019). A performance management framework for the public sector: The balanced stakeholder model. *Journal of the Operational Research Society*, 70(4), 568–580. <https://doi.org/10.1080/01605682.2018.1448247>