

DAFTAR PUSTAKA

- Abdullah, W., & Hartono, J. (2015). *Partial Least Squares (PLS) – Alternatif Structural Equation Modeling dalam Penelitian Bisnis*. ANDI Yogyakarta.
- Adcroft, A., & Willis, R. (2005). The (Un)Intended Outcome Of Public Sector Performance Measurement. *International Journal Of Public Sector Management*, 18(5), 386-400.
- Ahyaruddin, M. (2015). Hubungan Antara Penggunaan Sistem Pengukuran Kinerja, Faktor-faktor Organisasional, Akuntabilitas, dan Kinerja Organisasi Sektor Publik. Tesis. Universitas Gadjah Mada.
- Ahyaruddin, M., & Akbar, R. (2016). The Relationship Between The Use of A Performance Measurement System, Organizational Factors, Accountability, and The Performance of Public Sector Organizations. *Journal of Indonesian Economy and Business*, 31(1), 1-22.
- Akbar, R., Pilcher, R., & Perrin, B. (2012). Performance Measurement In Indonesia: The Case Of Local Government. *Pacific Accounting Review*, 24(3), 262-291.
- Amirkhanyan, A, M., (2011). What The Effect of Performance Measurement on Perceived Accountability Effectiveness In State and Local Government Contracts?. *Public Performance & Management Review*, 35(2), 303-339.
- Andrews, R., Boyne, G, A., & Enticott, G. (2006). Performance Failure In The Public Sector, *Public Management Review*, 8(2), 273-296.
- Andrews, R., Boyne, G, A., & Enticott, G. (2006). Performance Failure in The Public Sector - Misfortune Or Mismanagement?. *Public Management Review*, 8(2), 273-296.
- Astrini, N, J., (2014). Local Government Performance Measurement: Developing Indicators Based On Iwa 4: 2009. *Public Organization Review*, 15(3), 365-381.
- Becerra-Fernandez, I., & Sabherwal, R. (2001). Organizational Knowledge Management: A Contingency Perspective. *Journal of Management Information Systems*, 18(1), hal 23.
- Beckert, J. (2010). Institutional Isomorphism Revisited: Convergence and Divergence in Institutional Change. *Sociological Theory*, 28(2), 150-166.
- Behn, R, D. (2003). Why Measure Performance? Different Purposes Require Different Measures. *Public Administration Review*, 63(5).

- Bird, S. M., Cox, D., Farewell, V. T., Goldstein, H., Holt, T., & Smith, P. C. (2005). Performance Indicators: Good, Bad, and Ugly. *Journal of the Royal Statistical Society*, 168(1), 1-27.
- Bouckaert, G. (1993). Measurement And Meaningful Management. *Public Productivity & Management Review*, 17(1), 31-43.
- Brignall, S., & Modell, S. (2000). An Institutional Perspective on Performance Measurement and Management in The New Public Sector. *Management Accounting Research*, 11, 281-306.
- Cavalluzzo, K. S., & Ittner, C. D. (2004). Implementing Performance Measurement Innovations: Evidence From Government. *Accounting, Organizations And Society*, 29, 243-267.
- Christinawati, F. (2017). Evaluasi Implementasi Sistem Pengukuran Kinerja pada Pemerintah Provinsi Kalimantan Utara. Tesis. Universitas Gadjah Mada.
- Chun, Y. H., & Rainey, H. G. (2005). Goal Ambiguity in U.S. Federal Agencies. *Journal of Public Administration Research and Theory: J-PART*, 15(1), 1-30.
- Cooper, D. R., & Schindler, P. S. (2014). *Business Research Methods – Twelfth Edition*. McGraw-Hill International Education.
- Creswell, J. W. (2013). *Qualitative Inquiry & Research Design : Choosing Among Five Approaches – 3rd Edition*. SAGE.
- Creswell, J. W. (2014). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. SAGE.
- Creswell, J. W., & Clark, V. L. P. (2011). *Designing and Conducting Mixed Methods Research – 2nd Edition*. SAGE.
- Creswell, J. W., & Clark, F. L. (2011). *Designing And Conducting Mixed Methods Research*. Thousand Oaks, California: Sage Publications, Inc.
- Davies, M., & Shellard, E. (1997). The Value of Performance Measurement in The United Kingdom. *The Government Accountants Journal*, 46(3), 48.
- Diefenbach, T. (2009). New Public Management in Public Sector Organizations: The Dark Sides of Managerialistic ‘Enlightenment’. *Public Administration*, 87(4), 892-909.
- 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.

- Fauziah, D, Z. (2014). Evaluasi Penyusunan Indikator Kinerja Berbasis Logic Model (Studi Pada Pemerintah Kota Tangerang). Tesis. Universitas Gadjah Mada
- Ferlie, E., & Andresani G. (2006). Roundtable Understanding Current Developments in Public-Sector Management – New Public Management, Governance or Other Theoretical Perspectives?. *Public Management Review*, 8(3), 389-394.
- Fryer, K., Antony, J., & Ogden, S. (2009). Performance Management In The Public Sector. *International Journal Of Public Sector Management*, 22(6), 478-498.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariat dengan Program IBM SPSS 19*. Badan Penerbit Universitas Diponegoro.
- Greenwood, R., & Meyer, R, E. (2008). Influencing Ideas - A Celebration of DiMaggio and Powell (1983). *Journal of Management Inquiry*, 17(4), 258-264.
- Gudono. (2015). *Analisis Data Multivariat – Edisi 4*. BPFE – Yogyakarta.
- Gudono. (2016). *Teori Organisasi – Edisi 3*. BPFE – Yogyakarta.
- Hennink, M., Hunter, I., & Bailey, A. (2011). *Qualitative Research Methods*. SAGE.
- Hood, C. (1991). A Public Management For All Seasons?. *Public Administration*, 69, 3-19.
- Husaini. (2017). Evaluasi Pengembangan Indikator Kinerja Studi Pada Badan Pusat Statistik (BPS). Tesis. Universitas Gadjah Mada.
- James, W. (2009). Rationality, Institutionalism And Accounting Change: Understanding A Performance Management System Within An Australian Public Sector Entity. *Journal Of Accounting & Organizational Change*, 5(3), 362-389.
- Joo, Y, H, & Halx, M, D. (2012). The Power of Institutional Isomorphism: An Analysis of The Institutionalization of Performance-Based Pay Systems in Korean National Universities. *Asia Pacific Education Review*, 13, 281-297.
- Jordan, M, M., & Hackbart, M. (2005). The Goals And Implementation Success Of State Performance-Based Budgeting. *Journal Of Public Budgeting, Accounting & Financial Management*, 17(4), 471-487.

- Jung, C. S. (2014). Extending the Teory of Goal Ambiguity to Programs: Examining the Relationship between Goal Ambiguity and Performance. *Public Administration Review*, 74(2), 205-219.
- Jurnali, T., & Siti-Nabiha, A.K. (2015). Performance Management System For Local Government: The Indonesian Experience. *Global Business Review*, 16 (3), 351-363.
- Kamaşak, R., Bulutlar, F. (2010). The Influence of Knowledge Sharing on Innovation. *European Business Review*, 22(3), 306-317.
- Kloot, L. (2009). Performance Measurement And Accountability In Australian Fire Service. *International Of Journal Public Sector Management*, 22(2), 128-145.
- Kluvers, R. (2003). Accountability For Performance In Local Government. *Australian Journal Of Public Administration*, 62(1), 57-69.
- Kluvers, R., & Tippet, J. (2010). Mechanisms of Accountability in Local Government: An Exploratory Study. *International Journal of Business and Management*, 5(7).
- Laing, G. (2013). Testing the Rational Decision-Making Model Through an Outsourcing Task. *Journal of Applied Management Accounting Research (JAMAR)*, 11(5).
- Lembaga Administrasi Negara (LAN) dan Badan Pengawasan Keuangan dan Pembangunan (BPKP). (2010). *Modul Sosialisasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (AKIP)*.
- Lemieux-Charles, L., Wendy, M., Champagne, F., Barnsley, J., Cole, D., & Sicotte, C. (2003). The Use Of Multilevel Performance Indicators In Managing Performance In Health Care Organizations. *Management Decision*, 41(8), 760-770.
- Lonti, Z., & Gregory, R. (2007). Accountability or Countability? Performance Measurement in the New Zealand Public Service, 1992-2002. *The Australian Journal of Public Administration*, 66(4), 468-484.
- López-Nicolás, C., & Merono-Cerdán, Á, L. (2011). Strategic Knowledge Management, Innovation and Performance. *International Journal of Information Management*, 31, 502-509.
- Maesschalck, J. (2004). The Impact of New Public Management Reforms On Public Servants' Ethics: Towards A Theory. *Public Administration*, 82(2), 465-489.

- Mardiasmo. (2002) Sistem Pengukuran Kinerja Sektor Publik: Telaah Kritis Terhadap Kebutuhan Pengukuran Kinerja Pemerintah Daerah. *UNISIA* No. 46/Xxv/Iii/
- Metzenbaum, S. H. (2006). *Performance Accountability: The Five Building Blocks and Six Essential Practices*. IBM Centre for The Business of Government.
- Meyer, J. W., & Rowan, B. (1977). Institutionalized Organizations: Formal Structure as Myth and Ceremony. *The American Journal of Sociology*, 83(2), 340-363.
- Micheli, P., & Neely, A. (2010). Performance Measurement In The Public Sector In England: Searching For The Golden Tread. *Public Administration Review*.
- Nkwake, A. M. (2015). *Credibility, Validity, and Assumptions in Program Evaluation Methodology*. Springer International Publisher Switzerland.
- Nugroho, P. (2007). Analisis Atas Faktor-faktor Yang Berpengaruh Pada Kualitas Indikator Outcome – Studi Empiris Pada Kabupaten/kota Di Provinsi Daerah Istimewa Yogyakarta. Tesis. Universitas Gadjah Mada.
- Nurkhamid, M. (2007). Implementasi inovasi sistem pengukuran kinerja di Pemerintah daerah lingkup Propinsi Daerah Istimewa Yogyakarta. Tesis. Universitas Gadjah Mada.
- Organisation for Economic Co-Operation and Development (OECD). (2006). *Uses and Abuses of Governance Development Centre Studies Indicators*. OECD Publishing.
- Pilcher, R. (2011). Implementing IFRS in Local Government: Institutional Isomorphism as NPM Goes Mad?. *Local Government Studies*, 37(4), 367-389.
- Poister, T. H., & Streib, G. D. (1999). Performance Measurement in Municipal Government: Asseing the State of the Practice. *Public Administration Review*, 59(4).
- Pollanen, R. M. (2005). Performance Measurement in Municipalities – Empirical Evidence in Canadian Context. *International Journal of Public Sector Management*, 18(1), 4-24.
- Pollitt, C. (2000). Is The Emperor In His Underwear? An Analysis Of The Impacts Of Public Management Reform. *Public Management*, 2(2), 181-199.
- Pratiwi, A. A. (2017). Analisis Penyusunan Indikator Kinerja pada Pemerintah Kabupaten Purbalingga. Tesis. Universitas Gadjah Mada.

- Primarisanti, H., & Akbar, R. (2015). Factors Influencing The Success of Performance Measurement: Evidence From Local Government. *Journal of Indonesian Economy and Business*, 30(1), 56-71.
- Purwitasari, E. (2017). Evaluasi Sistem Pengukuran Kinerja Rumah Sakit (Studi Pada Rumah Sakit Umum Daerah Kardinah Kota Tegal). Tesis. Universitas Gadjah Mada.
- Rahmat, M. (2016). Evaluasi Penyusunan Indikator Kinerja (Studi Pada Dinas Pendidikan Nasional Kabupaten Sumbawa). Tesis. Universitas Gadjah Mada.
- Sabaryanto, T. (2017). Evaluasi Implementasi SAKIP Organisasi Publik (Studi pada Pemerintah Kabupaten Kebumen). Tesis. Universitas Gadjah Mada.
- Sanderson, I. (2001). Performance Management, Evaluation and Learning In 'Modern' Local Government. *Public Administration*, 79(2), 297-313.
- Sapulette, S, G. (2017). Pengaruh Faktor Teknis dan Faktor Organisasional Pada Akuntabilitas Kinerja Instansi Pemerintah Daerah. Tesis. Universitas Gadjah Mada.
- Sari, A, K. (2014). Evaluasi Penyusunan Indikator Kinerja Pada Dinas Pendidikan Kota Yogyakarta. Skripsi. Universitas Gadjah Mada.
- Sari, I, P. (2015). Evaluasi Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (Studi Pada Pemerintah Kabupaten Sleman). Tesis. Universitas Gadjah Mada.
- Schauß, J., Hirsch, B., & Sohn, M. (2014). Functional fixation and the balanced scorecard Adaption of BSC users' judgment processes. *Journal of Accounting & Organizational Change*, 10(4), 540-566.
- Smith, P. (1990). The Use of Performance Indicators in the Public Sector. *Journal of the Royal Statistical Society*, 153(1), 53-72.
- _____. (1995). Performance Indicators and Outcome in The Public Sector. *Public Money & Management*, 15(4), 13-16.
- Sofyani, H. (2014). Pengaruh Faktor Teknis, Organisasional dan Karakteristik Individu Terhadap Implementasi Sistem Pengukuran Kinerja (Studi Empiris di Pemda Lingkup Daerah Istimewa Yogyakarta). Tesis. Universitas Gadjah Mada.

- Sofyani, H., & Akbar, R. (2013). Hubungan Faktor Internal Institusi Dan Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) Di Pemerintah Daerah. *Jurnal Akuntansi Dan Keuangan Indonesia*, 10(2).
- _____. (2015). Hubungan Karakteristik Pegawai Pemerintah Daerah dan Implementasi Sistem Pengukuran Kinerja: Perspektif Isomorfisma Institusional. *Jurnal Akuntansi Dan Auditing Indonesia*, 19(2), 153–173.
- Spekle, R, F., & Verbeeten, F, H, M. (2014). The Use Of Performance Measurement Systems In The Public Sector: Effects On Performance. *Management Accounting Review*, 25, 131-146.
- Streib, G, D., & Poister, T, H. (1999). Assessing The Validity, Legitimacy, And Functionality Of Performance Measurement Systems In Municipal Governments. *Public Administration Review*, 29(2), 107-123.
- Sutheewasinnon, P., Hoque, Z., & Nyamori, R, O. (2016). Development Of A Performance Management System In The Thailand Public Sector: Isomorphism And The Role And Strategies Of Institutional Entrepreneurs. *Critical Perspectives On Accounting*, 40, 26–44.
- Syachbrani, W. (2014). Pengaruh Faktor-faktor Teknis dan Keorganisasian Terhadap Pengembangan Sistem Pengukuran Kinerja Pemerintah Pusat (Studi Empiris Pada Direktorat Jenderal Anggaran, Kementerian Keuangan Republik Indonesia). Tesis. Universitas Gadjah Mada.
- Syachbrani, W., & Akbar, R. (2013). Faktor-Faktor Teknis Dan Keorganisasian Yang Memengaruhi Pengembangan Sistem Pengukuran Kinerja Pemerintah Daerah. *Jurnal Reviu Akuntansi Dan Keuangan*, 3(2), 447-464
- Taylor, J. (2006). Performance Measurement in Australian and Hong Kong Government Departments. *Public Performance & Management Review*, 29(3), 334–357.
- Taylor, J. (2011). Strengthening The Link Between Performance Measurement And Decision Making. *Public Administration*, 89(3), 860-878.
- Taylor, J. (2015). Closing The Rhetoric-Reality Gap? Employees's Perspective of Performance Management in The Australian Public Service. *Australian Journal Of Public Administration*, 74(3), 336-353.
- United Nations Development Programme (UNDP). (2009). *Handbook on Planning, Monitoring and Evaluating For Development Results*. New York – USA.

- United States Agency International Development (USAID). (2009). *Contoh-contoh Indikator Kinerja untuk SKPD – Local Governance Support Program*. USAID – USA.
- United States Agency International Development (USAID). (2010). *Performance Monitoring & Evaluation - Tips Selecting Performance Indicators*. No. 6, Edisi kedua. USAID – USA.
- Van Dooren, W., Bouckaert, G., & Halligan, J. (2015). *Performance Management in The Public Sector. 2nd edition*. Routledge
- Verbeeten, F, H, M. (2008). Performance Management Practices In Public Sector Organizations: Impact On Performance. *Accounting, Auditing & Accountability Journal*, 21(3), 427-454.
- Verbeeten, F, H, M. (2008). Performance Management Practices in Public Sector Organizations: Impact On Performance. *Accounting, Auditing & Accountability Journal*, 21(3), 427-454.
- Wang, S., & Noe, R, A. (2010). Knowledge Sharing: A Review and Directions For Future Research. *Human Resource Management Review*, 20, 115-131.
- Wang, Z., & Wang, N. (2012). Knowledge Sharing, Innovation and Firm Performance. *Expert Systems with Applications*, 39, 8899-8908.
- Wang, Z., Wang, N., & Liang, H. (2014). Knowledge Sharing, Intellectual Capital and Firm Performance. *Management Decision*, 52(2), 230-258.
- Wargadinata, E. (2017). Kualitas Pengukuran Kinerja Organisasi Sektor Publik. *Sosiohumaniora*, 19(2), 86-94.
- Wijaya, A, H, C., & Akbar R. (2013). The Influence of Information, Organizational Objectives and Targets, and External Pressure Towards The Adoption of Performance Measurement System in Public Sector. *Journal of Indonesian Economy and Business*, 28(1), 62-83.
- Yang, K., & Hsieh, J, Y. (2007). Managerial Effectiveness of Government Performance Measurement: Testing a Middle-Range Model. *Public Administration Review*, 67(5), 861-879.
- Yesil, S., Koska, A., & Buyukbese, T. (2013). Knowledge Sharing Process, Innovation Capability and Innovation Performance: An Empirical Study. *Social and Behavioral Sciences*, 75, 217-225.

Yudhanti, A, V. (2015). Evaluasi Penyusunan Indikator Kinerja Pada Badan Perencanaan Pembangunan Daerah Kabupaten Sleman. Skripsi. Universitas Gadjah Mada.

Zakaria, Z., Yaacob, M, 'A., Yaacob, Z., Noordin, N., Sawal, M, Z, H, M., & Zakaria Z. (2011). Key Performance Indicators (KPIs) in the Public Sector: A Study in Malaysia. *Asian Social Science*, 7(7).

Zineldin, M. (2006). The quality of health care and patient satisfaction: An exploratory investigation of the 5Qs model at some Egyptian and Jordanian medical clinics. *International Journal of Health Care Quality Assurance*, 19(1), 60-92.

Regulasi Pemerintah:

- 1) Instruksi Presiden Republik Indonesia Nomor 7 Tahun 1999 Tentang Akuntabilitas Kinerja Instansi Pemerintah
- 2) Peraturan Menteri Negara Pendayagunaan Aparatur Negara Nomor 9 Tahun 2007 Tentang Pedoman Umum Penetapa Indikator Kinerja Utama di Lingkungan Instansi Pemerintah
- 3) Peraturan Menteri Negara Pendayagunaan Aparatur Negara Nomor 20 Tahun 2008 Tentang Pedoman Penyusunan Indikator Kinerja Utama
- 4) Peraturan Menteri Pendayagunaan Aparatur Negara Dan Reformasi Birokrasi Republik Indonesia Nomor 53 Tahun 2014 Tentang Petunjuk Teknis Perjanjian Kinerja, Pelaporan Kinerja Dan Tata Cara Reviu Atas Laporan Kinerja
- 5) Peraturan Menteri Negara Pendayagunaan Aparatur Negara Nomor 12 Tahun 2015 Tentang Pedoman Evaluasi atas Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah