

DAFTAR PUSTAKA

- Abeysinghe, Chandrasiri & Dinushika Samanthy. 2016. "Accrual Basis dan Political Interest in Public Sector Accounting. The Case of a Municipal Council in Sri Lanka." *International Journal of Academic Research in Accounting, Finance and Management Sciences* Vol. 6, No. 3, July 2016: 58–68.
- Adhikari, Pawan and Frode Mellemvik. 2011. "The Rise and Fall of Accruals: A Case of Nepalese Central Government." *Journal of Accounting in Emerging Economies*, Vol. 1 Issue: 2, pp.123-143.
- Adriana, T., & Alexandra, M. 2006. "Cash Versus Accrual Accounting in Public Sector." *Studia Universitatis Babeş Bolyai Oeconomica*, 1990. Available at SSRN: <https://ssrn.com/abstract=906813>
- Athukorala, Sarath Lakshman and Barry Reid. 2003. "Accrual Budgeting and Accounting in Government and its Relevance for Developing Member Countries." © Asian Development Bank.
- Bowen, G. A. 2009. "Document Analysis As A Qualitative Research Method." *Qualitative Research Journal*, 9(2), 27-40.
- Bunea-Bontas, C. A., & Petre, M. C. 2009. "Arguments For Introducing Accrual Based Accounting In The Public Sector." Available at SSRN: 1491663
- Carlin, Tyrone M. 2005. "Debating The Impact of Accrual Accounting and Reporting In The Public Sector." *Financial Accountability & Management*, 21(3), August 2005, 0267-4424.
- Cavanagh, et al. 2016. "Implementing Accrual Accounting in the Public Sector." IMF Technical Notes and Manuals 16/06.
- Creswell, J. W. 2016. *Research Design: Pendekatan Metode Kualitatif, Kuantitatif dan Campuran, 4th ed*, Yogyakarta, Pustaka Pelajar.
- Davis, et al. 1997. "Toward A Stewardship Theory of Management." *Academy of Management Review*, 22(1), 20-47.
- FEE. 2003. "The Adoption of Accrual Accounting and Budgeting by Governments (Central, Federal, Regional, and Local)."

- Gruening, G. 2001. "Origin and Theoretical Basis of New Public Management." *International Public Management Journal*, 4(1), 1-25.
- Harun, et, al. 2012. "Institutionalization of Accrual Accounting In The Indonesian Public Sector", *Journal of Accounting & Organizational Change*, Vol. 8 Issue: 3, pp.257-285.
- Harun, H., & Haryono P. Kamase. 2012. "Accounting Change and Institutional Capacity: The Case Of A Provincial Government in Indonesia." *Australasian Accounting, Business and Finance Journal*, 6(2), 35-50.
- Harun, et al. 2015. "Indonesian Public Sector Accounting Reforms: Dialogic Aspirations A Step Too Far?" *Accounting, Auditing & Accountability Journal*, Vol. 28Iss 5 pp. 706 - 738.
- Hennink, M., Hutter, I., & Bailey, A. 2011. *Qualitative Research Methods*. London: Sage.
- Hofstede, G. and Bond, M.H. 1984. "Hofstede's Culture Dimensions: An Independent Validation Using Rokeach's Value Survey." *Journal of Cross-Cultural Psychology*, 15(4), pp.417-433.
- Hood, C. 1995. "The "New Public Management." In The 1980s: Variations On A Theme." *Accounting, Organizations and Society*, 20(2-3), 93-109.
- Hox, Joop J., and Hennie R. Boeije. 2005. "Data Collection, Primary Versus Secondary." *Encyclopedia of Social Measurement*, Volume 1: 593-599.
- Ibrahim, Pajaruddin dan Rusdi Akbar. 2015. "Studi Komparatif Penerapan Akuntansi Akrual pada Pemerintah Daerah: Pendekatan Riset Campuran." Tesis Gelar Master. Universitas Gadjah Mada
- IFAC. 2003. "Trantition to The Accrual Basis of Accounting: Guidance for Governments and Government Entities."
- Kementerian Keuangan RI. 2017. Fitch: Peringkat Investasi Indonesia Naik Jadi BBB. Diakses di: <https://www.kemenkeu.go.id/publikasi/berita/fitch-peringkat-investasi-indonesia-naik-jadi-bbb/> pada 30 Juni 2019.
- _____ 2018. Indonesian Treasury Update Volume 3 No. 3 Periode Mei-Juni 2018. Diakses di: http://www.djpbk.kemenkeu.go.id/portal/images/itup/itup_vol_3_3_2018.pdf pada 30 Juni 2019.

- 2018. Akuntansi dan Pelaporan Keuangan Pemerintah Indonesia dari Masa ke Masa. Diakses di: <https://djpb.kemenkeu.go.id/portal/data-publikasi/publikasi-cetak/akuntansi-dan-pelaporan-keuangan-dari-masa-ke-masa.html> pada 13 Juni 2019.
- Khan, A., & Mayes, S. 2009. "Transition to Accrual Accounting." International Monetary Fund.
- Kober, et al. 2010. "Mind Your Accruals: Perceived Usefulness Of Financial Information The Australian Public Sector Under Different Accounting Systems." *Financial Accountability & Management*, 26(3), August 2010, 0267-4424.
- Kumar, A. 2012. Using phenomenological research methods in qualitative health research. *International Journal of Human Sciences* [Online]. (9)2, 790-804.
- Likierman, A. 2000. "Changes to Managerial Decision-Taking in U.K. Central Government." *Management Accounting Research*, Vol. 11, pp. 253–61.
- Mills, D. E., & Keast, R. L. 2009. "Achieving Better Stewardship of Major Infrastructure Assets Through Configuration of Governance Arrangements Utilising Stewardship Theory." *3th International Research Society for Public Management Conference (IRSPM XIII)*, Fredericksberg, Denmark, 6-8 April, IRSPM
- Nagendrakumar, et al. 2015. "The Development of Public Sector Accounting and Financial Reporting in Sri Lanka." *International Journal on Governmental Financial Management* - Vol. XV, No 2.
- Ofoegbu, G. N. 2014. "New Public Management and Accrual Accounting Basis for Transparency and Accountability in The Nigerian Public Sector." *IOSR Journal of Business and Management*, 16(7), 104-113.
- Peraturan Pemerintah Nomor 71 Tahun 2010 Tentang Standar Akuntansi Pemerintah
- Patton, M. Q. 1999. "Enhancing The Quality and Credibility of Qualitative Analysis." *Health Services Research*, 34(5 Pt 2), 1189.
- Paulsson, G. 2006. "Accrual Accounting in The Public Sector: Experiences From The Central Government in Sweden." *Financial Accountability & Management*, 22(1), 47-62.

- Pietkiewicz, I. & Smith, J.A. (2012) Praktyczny przewodnik interpretacyjnej analizy fenomenologicznej w badaniach jakościowych w psychologii. *Czasopismo Psychologiczne*, 18(2), 361-369.
- Pollanen, R. and K. Loiselle-Lapointe. 2012. "Accounting Reform in the Government of Canada: Exploratory Evidence on Accrual Accounting Adoption and Impact." *Financial Accountability & Management*, 28: 359-377.
- Prabowo, TJW. 2015. "The Adoption of Accrual Accounting in Indonesia: A Story of Seeking Legitimacy, Developing Hegemony and Confusions." Available at: <http://hdl.handle.net/1959.14/1069720>.
- Ranjani, Chitra & Alfred N., Ambe. 2016. "Assessing Public Sector Accounting and Financial Reforms in Cameroon and Nigeria." *International Journal of Accounting & Business Finance*, University of Jaffna, Sri Lanka. Volume 2.
- Rowles, Tom. 2004. "Accrual Accounting in the Public Sector: Its Usefulness in Economic Decision Making." *Journal of Finance and Management in Public Service*, vol 3 number 2:62-76.
- Salvatore, C., & Del Gesso, C. 2013. "Accrual Accounting in Italian Local Governments in The Context of Public Sector Managerial Changes." In *Proceedings of 8th Annual London Business Research Conference*. London: Imperial College.
- Schillemans, T. 2013. "Moving Beyond The Clash of Interests: On Stewardship Theory and The Relationships Between Central Government Departments and Public Agencies." *Public Management Review*, 15(4), 541-562.
- Shaw, R. Paul. 2004. "New Trends in Public Sector Management in Health. Applications in Developed and Developing Countries." Health, Nutrition and Population (HNP) Discussion Paper.
- Suroto dan Mahfud Sholihin. 2016. "Analisis Proses Implementasi Akuntansi Berbasis AkruaI pada Pemerintah Daerah (Studi di Pemerintah Kabupaten Mempawah)." Tesis Gelar Master. Universitas Gadjah Mada
- Tickell, G. 2010. "Cash to Accrual Accounting: One Nation's Dilemma." *International Business & Economics Research Journal*, 9(11), 71-78.

- Van Slyke, D. M. 2006. "Agents or Stewards: Using Theory to Understand The Government-nonprofit Social Service Contracting Relationship." *Journal of Public Administration Research and Theory*, 17(2), 157-187.
- Wahyudi, Indra dan Irwan Taufiq Ritonga. 2018. "Analisis Kualitas Implementasi Akuntansi Berbasis AkruaI (Studi Kasus pada Satuan Kerja Pemerintah Pusat)." Tesis Gelar Master. Universitas Gadjah Mada.
- Wynne, A. 2007. "Is The Move to Accrual Based Accounting A Real Priority for Public Sector Accounting." *Public Fund Digest*, 6(1), 25-39.