UNIVERSITAS
GADJAH MADA
Analisis Pengembangan Kapabilitas BPK Perwakilan Provinsi DIY dalam Meningkatkan Pemeriksaan Kinerja
RISMAWATY, Ratna Nurhayati, S.E., M.Com., Ak., C.A., Ph.D.
Universitas Gadjah Mada, 2021 | Diunduh dari http://etd.repository.ugm.ac.id/

DAFTAR PUSTAKA

Ambrosini, V. dan Bowman, C. 2009. "What are Dynamic Capabilities and Are They a Useful Construct in Strategic Management?" *International Journal of Management Reviews*, Vol. 11, No. 1, 29-49.

Andrianto, N. 2015. "Pengembangan Kapasitas Pemeriksaan Knerja di BPK dan ANAO, Sebuah Kajian Perbandingan." *Jurnal Tata Kelola & Akuntabilitas Keuangan Negara*, Vol. 1, No. 1, 43-65.

BPK RI. 2014. *Organisasi dan Tata Kerja Pelaksana BPK*. Jakarta: BPK RI.

_____. 2015. *Rencana Strategis 2016-2020*. Jakarta: BPK RI.

_____. 2015. *Pedoman Manajemen Pemeriksaan*. Jakarta: BPK RI.

_____. 2016. *Ikhtisar Hasil Pemeriksaan Semester I dan II Tahun 2016*. Jakarta: BPK RI.

_____. 2017. *Standar Pemeriksaan Keuangan Negara*. Jakarta: BPK RI.

_____. 2017. *Ikhtisar Hasil Pemeriksaan Semester I dan II Tahun 2017*. Jakarta: BPK RI.

_____. 2018. *Ikhtisar Hasil Pemeriksaan Semester I dan II Tahun 2018*. Jakarta: BPK RI.

_____. 2019. *Ikhtisar Hasil Pemeriksaan Semester I dan II Tahun 2019*. Jakarta: BPK RI.

_____. 2020. *Laporan Kinerja BPK Tahun 2019*. Jakarta: BPK RI.

Bourne, S. J. 2007. *Public Sector Auditing : Is It Value for Money?*, Sussex: John Wiley & Sons Ltd.

Creswell, J. W. 2014. *Research Design: Qualitatif, Quantitatif, and Mixed Methods Approaches*, 4th Edition. California: Sage Publications.

Dittenhofer, M. 2001. "Performance Auditing in Governments". *Managerial Auditing Journal*. Vol. 16, No. 8, 438-442.

Eggers, J. P. dan Kaplan, S. 2013. "Cognition and Capabilities: A Multi-Level Perspective." *Academy of Management Annals*, Vol. 7, No. 1, 295-340.

Flesher, D. L. dan Zarzeski, M. T. 2002. "The Roots of Operational (Value-For-Money) Auditing in English-Speaking Nations." *Accounting and Business Research*, Vol. 32, No. 2, 93-104.

Funnell, W. dan Wade, M. 2012. "Negotiating The Credibility of Performance Auditing." *Critical Perspective on Accounting*, Vol. 23, 434-450.

Galunic, D. C. dan Eisenhardt, K. M. 2001. "Architectural Innovation and Modular Corporate Forms." *Academy of Management Journal*, Vol. 44, No. 6, 1229-1249.

Gendron, Y., Cooper, D. J., dan Townley, B. 2007. "The Construction of Auditing Expertise in Measuring Government Performance." *Accounting, Organizations and Society*, Vol. 32, 101-129.

Glynn, J. J. 1985. "Value for Money Auditing – An International Review and Comparison." *Financial Accountability & Management*, Vol. 1, No. 2, 113-128.

UNIVERSITAS
GADJAH MADA
Analisis Pengembangan Kapabilitas BPK Perwakilan Provinsi DIY dalam Meningkatkan Pemeriksaan Kinerja
RISMAWATY, Ratna Nurhayati, S.E., M.Com., Ak., C.A., Ph.D.
Universitas Gadjah Mada, 2021 | Diunduh dari http://etd.repository.ugm.ac.id/

Helfat, C. E. dan Winter, S. G. 2011. "Untagling Dynamic and Operational Capabilities: Strategy for The (N)Ever Changing World." *Strategic Management Journal*, Vol. 32, 1243-1250.

Helfat, C. E. dan Peteraf, M. A. 2014. "Managerial Cognitive Capabilities and The Microfoundations of Dynamic Capabilities." *Strategic Management Journal*, no. January 2009. https://doi.org/10.1002/smj.

INTOSAI. 2004. *ISSAI 3000-3100 – Performance Audit Guidelines*. Copenhagen: INTOSAI Professional Standards Committee.

INTOSAI. 2007. *Building Capacity in Supreme Audit Institutions - A Guide*. UK: INTOSAI Capacity Building Committee.

INTOSAI. 2013. *ISSAI 300 – Fundamental Principles of Performance Auditing*. Copenhagen: INTOSAI Professional Standards Committee.

Irawan, A. B. dan Mills, J. M. 2014. "Application of Critical Systems Thinking to Performance Auditing Practice at the Indonesian Supreme Audit Institution: Issues and Challenges." *Systems Research and Behavioral Science*, Vol. 33, 24-44.

Johnsen, A., Meklin, P., Oulasvirta, L., Vakkuri, J. 2001. "Performance Auditing in Local Government: An Exploratory Study of Perceived Efficiency of Municipal Value for Money Auditing in Finland and Norway." *European Accounting Review*, Vol. 10, No. 3, 583-599.

KemenPAN-RB. 2019. "Pertama dan Satu-satunya, Pemprov DIY Raih Nilai SAKIP AA". 19 Februari 2019.

Lawson B. 2001. "Developing Innovation Capability in Organisations: A Dynamic Capabilities Approach." *International Journal of Innovation Management*, Vol. 5, No. 3, 377-400.

Leeuw, F. L. 1996. "Performance Auditing, New Public Management and Performance Improvement: Questions and Answers." *Accounting, Auditing and Accountability Journal*, Vol. 9, No. 2, 92-102.

Leonard-Barton, D. 1992. "Core Capabilities and Core Rigidities: A Paradox in Managing New Product Development." *Strategic Management Journal*, Vol. 13, 111-125.

Loke, C.H., Ismail, S., dan Hamid, F.A. 2016. "The Perception of Public Sector Auditors on Performance Audit in Malaysia: An Exploratory Study." *Asian Review of Accounting*, Vol. 24, No. 1, 90-104.

Marsh, S. J. dan Stock, G. N. 2006. "Creating Dynamic Capability: The Role of Intertemporal Integration, Knowledge Retention, and Interpretation." *Journal of Product Innovation Management*, Vol. 23, 422-436.

Morin, D. 2004. "Measuring The Impact of Value for Money Audits: A Model For Surveying Audited Managers." *Canadian Public Administration*, Vol. 47, No. 2, 141-164.

Mukthadir, U. 2015. "*Performance Audit in Supreme Audit Institution of Indonesia : A Capacity Building Analisys in The Implementation of The Audit*." Thesis Gelar Master. Institute of Social Studies.

Okhuysen, G. A., dan Eisenhardt, K. M. 2002. "Integrating Knowledge in Groups: How Formal Interventions Enable Flexibility." *Organizational Science*, Vol. 13, No. 4, 370–386.

UNIVERSITAS
GADJAH MADA
Analisis Pengembangan Kapabilitas BPK Perwakilan Provinsi DIY dalam Meningkatkan Pemeriksaan Kinerja
RISMAWATY, Ratna Nurhayati, S.E., M.Com., Ak., C.A., Ph.D.
Universitas Gadjah Mada, 2021 | Diunduh dari http://etd.repository.ugm.ac.id/

Patton, M. Q. 1999. "Enhancing the Quality and Credibility of Qualitative Analysis". *HSR: Health Services Research*, Vol. 34, No. 5, 1189-1208.

Pavlou, P. A. dan Sawy, O. A. E. 2011. "Understanding the Elusive Black Box of Dynamic Capabilities." *Decision Sciences*, Vol. 42, No. 1, 239-273.

Pollitt, C. 2003. "Performance Audit in Western Europe: Trends and Choices." *Critical Perspective on Accounting*, Vol. 14, 157-170.

Pramono, A. J. 2016. "Analisis Faktor-Faktor yang Memengaruhi Transformasi Kapabilitas Organisasi dan Peran BPK RI." *Jurnal Tata Kelola & Akuntabilitas Keuangan Negara*, Vol. 2, No. 2, 175-193.

Pratama, F. W. 2020. "Analisis Pengembangan Kapabilitas Audit Internal Teknologi Informasi: Studi Pada Inspektorat Utama BPK." Tesis Magister. Universitas Gadjah Mada.

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

_____ 2004. Undang-Undang Nomor 15 Tahun 2004 tentang Pemeriksaan Pengelolaan dan Tanggung Jawab Keuangan Negara.

_____ 2006. Undang-Undang Nomor 15 Tahun 2006 tentang Badan Pemeriksa Keuangan.

_____. 2003. Undang-Undang Nomor 17 Tahun 2003 tentang Keuangan Negara.

_____. 2018. Peraturan Menteri Pendayagunaan Aparatur dan Reformasi Birokrasi Republik Indonesia Nomor 49 tahun 2018 tentang Jabatan Fungsional Pemeriksa.

Republika. 2020. "Seluruh Kabupaten-Kota dan Pemda DIY Raih Opini WTP", 23 Juni 2010.

Sekaran, U dan Bougie, R. 2016. *Research Methods for Business: seventh edition*. New Jersey: John Wiley and Sons, Ltd.

Sendjaja, D. W., Rismanto, G. Y., dan Andrianto, N. 2015. "Analisis Kebijakan Publik Dalam Pemeriksaan Kinerja." *Jurnal Tata Kelola & Akuntabilitas Keuangan Negara*, Vol. 1, No. 1, 67-81.

Sistem Informasi SDM BPK RI, 2020. Diakses pada 14 September 2020. http://sisdm.bpk.go.id.

Streim, H. 1994. "Agency Problems in The Legal Political System and Supreme Auditing Institutions." *European Journal of Law and Economics*, Vol. 1, No. 3, 177-191.

Supreme Audit Office of Poland. 2019. *Peer Review Report on the Audit Board of the Republic of Indonesia*.

Teece, D. J. 1982. "Towards An Economic Theory of The Multi-Product Firm." *Journal of Economic Behavior and Organization*, Vol. 3, No. 1, 39–63.

Teece, D. J., Pisano, G., dan Shuen, A., S. G. 1997. "Dynamic Capabilities and Strategic Management." *Strategic Management Journal*, Vol. 18, No. 7, 509-533.

Teece, D. J. 2007. "Explicating Dynamic Capabilities: The Nature and Microfoundations of (Sustainable) Enterprise Performance." *Strategic Management Journal*, Vol. 28, 1319-1350.

UNIVERSITAS
GADJAH MADA
Analisis Pengembangan Kapabilitas BPK Perwakilan Provinsi DIY dalam Meningkatkan Pemeriksaan Kinerja
RISMAWATY, Ratna Nurhayati, S.E., M.Com., Ak., C.A., Ph.D.
Universitas Gadjah Mada, 2021 | Diunduh dari http://etd.repository.ugm.ac.id/

United States General Accounting Office. 2003. *Government Auditing Standards 2003 Revision*. Washington, D. C.: Comptroller General of the United States.

Winter, S. G. 2003. "Understanding Dynamic Capabilities." *Strategic Management Journal*, Vol. 24, 991-995.

Yin, R. K. 2009. *Case Study Research Design and Method*. 4th ed. Thousand Oaks, California: SAGE Publication, Inc.