

## DAFTAR PUSTAKA

- Ahyaruddin, Muhammad. (2015). *Hubungan antara Pengguna Sistem Pengukuran Kinerja, Faktor-Faktor Organisasional, Akuntabilitas, dan Kinerja Organisasi Sektor Publik*. Tesis Program Studi Ilmu Akuntansi FEB UGM.
- Akbar, R., Pilcher, R., & Perrin, B. (2012). Performance Measurement in Indonesia; the Case of Local Government. *Pacific Accounting Review*, 262-291
- Akbar, R., Robyn Ann., Pilcher Brian Perrin. (2015). Implementing Performance Measurement Systems: Indonesia Local Government Under Pressure. *Qualitative in Accounting & Management*, Vol 12, 1.
- Allen, N. J & Meyer, J. P. (1990). The Measurement and Antecedents of Affective, Continuance and Normative Commitment to the Organization. *Journal of Occupational Psychology*, 63, 1-19.
- Aranya, N., & Ferris., K. R. (1984). A Reexamination of Accountant Organizational Professional Conflict, *The Accounting Review*, 59(1), 1-15.
- Ashworth, Rachel, George Boyne dan Rick Delbridge. (2009). Escape From the Iron Cage? Organizational Change and Isomorphic Pressure in the Public Sector. *Journal of Public Administration Research and Theory*, Vol. 19, 165-87.
- Aucoin, P., & Heintzman, R. (2000). The Dialectics of Accountability for Performance in Public Management Reform. *International Review if Administration Research and Theory*.
- Balfour., L. D., Wechsler. B. (1991). Commitment, Performance, and Productivity in Public Organizations. *Public Productivity & Management Review*, vol. 14, pp. 355-367.
- Bedeian, A. G., & Armenakis, A. A. (1981). A Path-Analytic Study of the Consequences of Role Conflict and Ambiguity. *The Academy of Management Journal*, 417-424.
- Berman, E. M., & West, J. P. (2003a). Psychological Contracts in Local Government: A Preliminary Survey. *Review of Public Personnel Administration*, 23 (4), 267-285.
- Bovens, M. (1998). The Quest of Responsibility. \_\_\_\_ (2005). Two Concept of Accountability. *The Oxford Handbook of Public Management*, 182-208.
- Braun, V., & Clark, V. (2006). Using Tematic Analysis in Psychology. *Qualitative Research in Psychology*, 3 (2), 77-10.

- Brody, E. (2002). Accountability and Public Trust. *Administration and Society*.
- Camilleri, Emanuel., Van Heijden, Beatrice, I.J.M. (2007). Organizational Commitment, Public Service Motivation and Performance Within the Public Sector. *Public Performance & Management Review*, Vol. 311, 241-274.
- Caseley, J. (2006). Multiple Accountability Relationship and Improved Service Delivery Performance in Hyderabad City, Southern India. *International Review of Administrative Sciences*, 531-546.
- Cooper, D. R., & Schindler, P. S. (2006). *Bussines Research Method*. 9 Edition. McGraw-Hill. New York.
- Creswell, J. W., & Clark, F. L. (2011). *Designing and Conducting Mixed Methods Research*. Tousand Oaks, California: Sage Publication, Inc.
- Crewell Jhon (2013). *Research Design, Pendekatan Kualitatif, Kuantitatif dan Mixed Method*. Pustaka Pelajar. Yogyakarta.
- Dicke, L. (2002). Ensuring Accountability in Human Service Contracting. *Public Productivity & Management Review*, 22:502-516.
- DiMaggio, P., & Powell, W (1983). The Iron Cage Revisited: Institutional Isomorphism and Collective Rationally in Organizational Field. *American Sociological Review*, Vol. 48: 147-160.
- Dubnick, M. (2005). Accountability and the Promise of Performance. *Public Performance & Manegement Review*, 28, 236-267.
- Dubnick, M., & Yang, K. (2009). The Pursuit of Accountability: Promise, Problems, and Prospects. *American Society for Public Administration Annual Conference* (pp. 1-32). Armonk, New York: M. E. Sharpe.
- Ebrahim, A. (2003). Making Sense of Accountability: Conceptual Perspektives for Northern and Southern Nonprofits. *The American Review of Public Administration*.
- Gudono. (2012). *Analisis Data Multivariat*. Edisi Kedua. BPFE, Yogyakarta.
- Gudono. (2014). *Teori Organisasi Edisi 3*. Yogyakarta: BPFE-Yogyakarta.
- Hair JR, Joseph F., William C. Black, BJ. Babin, dan Rolph E.A. (2010). *Multivariate Data Analysis*. Seventh Edition. Prentice Hall. New Jersey.
- Hansen, J. R., & Host, V. (2012). Understanding the Relationship Between Decentralization Organizational Decesion Structure, Job Context, and Job

- Satisfaction-A Survey of Danish Public Managers. *Review of Public Personell Administration*, 32(2) 288-308.
- Hartono, J. (2011). *Konsep dan Aplikasi Structural Equation Modeling berbasis varian dalam penelitian bisnis*. Yogyakarta: STIM YKPN.
- Houston, D., Meyer, L. H., & Paewai, S. (2006). Academic Staff Workload and Job Satisfaction: Expectation and Values in Academe. *Journal of Higher Education Policy and Management*, 17-30.
- Instruksi Presiden Republik Indonesia Nomor 7 Tahun 1999 Tentang Akuntabilitas Kinerja Instansi Pemerintah.*
- Johnson, J., & Romzek, B. (1999). Contracting and accountability in state Medicaid reform: Rhetoric, theories, and reality. *Public Administration Review*, 59, 383-399.
- Johnson, R. Burke and Onwuegbuzie Anthony J. (2004). Mixed Method Research: A Research Paradigm Whose Time Has Come. *Educational Researcher*, Vol. 33, pp. 14-26.
- Kanigel, R. (1997). The One Best Way: Frederick Winslow Taylor and the Enigma of Efficiency. *Sloan Technology Series*, New York: Viking.
- Kim, S. E. (2005). Balancing competing accountability Requirements. *Public Performance & Management Review*, 29, 145-163.
- Kim, Seok-Eum., Lee, Jung-Wook. (2007). Is Mission Attachment an Effective manajeme Tool for Employee Retention. *Review of Public Personnel Administration*, 27: 227-248.
- Kim, S. E., & Lee, J. W. (2009). Impact of Competing Accountability Requirements on Perceived Work Performance. *The American Review of Public Administration*, 100-118.
- Koppell, J. (2005). Pathologies of accountability. *Public Administration Review*, 65, 94-108.
- Lai, Ming-Cheng and Fan, Shih-Liang. 2008. *Use of Fit Perception in Employee Behavioral Criteria in Taiwan IT Industry*. Business and Information. Volume 5, Issue 1.
- Latan, Hengki dan Gudono. (2013). *“SEM Structural Equation Modelling Aplikasi Software TETRAD IV. “Edisi Pertama*. BPFE, Yogyakarta.

- Lester, S.W., Turnley, W. Bloodgood, J., dan Bolino, M.C. (2002). Not seeing eye to eye: Differences in Supervisor and Subordinate Perception of and Attribution for Psychological contract breach. *Journal of Organizational Behavior*.
- Light, P. C. (2000). *Makings nonprofits work: A Report on the tides of nonprofit management reform*. Washington, DC: Brookings Intitution Press.
- Light, P. C. (2003). *The Healt of Human Service Workforce*. Washington, DC: Brookings Intitution Press.
- Lusch, R. F., & Serpkenci, R. R. (1990). Personal Differences, Job Tension, Job Outcomes, and Store Performance: A Study of Retail Store Manager. *Journal of Marketing*, 85-101.
- Manafe, Mesri. W. (2014). Accountability and Performance: Eviden from Local Goverment. *Journal of Indonesian Economic and Business*, Vol. 29, 56-73.
- Mardiasmo. (2009). *Akuntansi Sektor Publik*. Penerbit Andi: Yogyakarta.
- Meyer, J. W., & B, R (1997). Institutionalized Organizations: Formal Structure as Myth and Ceremony. *American Journal of Sociology*, 340:363.
- Nainggolan. A. (2014). *Faktor-faktor Antiseden Komitmen Organisasional dan Motivasi Layanan Publik serta Pengaruhnya terhadap Peningkatan Kinerja Layanan Pegawai Negeri Sipil (PNS)*. Tesis Program Studi Ilmu Akuntansi FEB UGM. Yogyakarta.
- Nurkhamid, M. (2008). Implementasi Inovasi Sistem Pengukuran Kinerja Instansi Pemerintah. *Jurnal Akuntansi Pemerintah*, 45-76.
- O'Connel, L. (2006). Emergent Accountability in state-Local Relation: Some Lesson from Solid Waste Policy in Kentucky. *Administration and Society*, 38, 500-515.
- Posner, P. (2000). *Accountability Challenges of third-part goverment*. Oxford, UK: Oxford University Press.
- Robinson, S.L. (1996). Trust and Breach of the psychological contract. *Administrative Science Quarterly*, 41(4), 574-599.
- Romzek, B. (2000). Dynamics of Public Sector Accountability in Era of Reform. *International Review of Administrative Science*, 21-44.
- Romzek, B. S., & Ingraham, P. (2000). Cross pressures of accountability: Initiative, command, and failure in the Ron Brown plane crash. *Public Administration Review*, 60, 240-253.

- Romzek, B., & Dubnick, M. (1987). Accountability in the Public Sector: Lesson from the Challenger Tragedy. *Public Administration Review*, 47, 227-238.
- Sholihin, Mahfud dan Dwi Ratmono. 2013. *Analisis SEM-PLS dengan WarpPLS 3.0 untuk Hubungan Nonlinier dalam Penelitian Sosial dan Bisnis*. Penerbit ANDI, Yogyakarta.
- Sihaholo, F. Laurensius dan Halim, A. (2005). Pengaruh Faktor-faktor Rasional, Politik dan Kultur Organisasi Terhadap Pemanfaatan Informasi Kinerja Instansi Pemerintah Daerah. *Simposium Nasional Akuntansi VIII Solo*, 15-16 September. Hal 774-790.
- Schwartz, R., & Sulitzeanu-Kenan, R. (2004). Managerial Values and Accountability in Pressures: Challenges of Crisis and Disaster. *Journal of Public Administration Research and Theory*, 14, 79-102.
- Scott, W. Richard. (1995). *Institutions and Organizations*. Thousand Oaks, CA: Sage.
- Seldon, S. C., Brewer, G. A., & Brudney, J. L. (1999). Reconciling Competing Values in Public Administration: Understanding the Administrative Role Concept. *Administration and Society*, 31(2), 17-30.
- Sofyani. Hafiez. (2013). Hubungan Faktor Internal dan Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) di Pemerintah Daerah. *Jurnal Akuntansi dan Keuangan Indonesia*, 10,2.
- Supangat, A. (2007). *Statistika: Dalam Kajian Deskriptif, Inferensial, dan Nonparametrik Edisi 1*. Jakarta: Kencana.
- Syachbrani. Warka. (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 Program Studi Ilmu Akuntansi FEB UGM. Yogyakarta.
- UU No. 25 Tahun 2004 tentang Sistem Perencanaan Pemabngunan Nasional*.
- Van Helden, G. J. (2005). Researching Public Sector Transformation: The Role of Management Accounting. *Financial Accountability & Management*. 21, 99-133.
- Vinzi, V. Esposito, Chin, W.W., Henseler, J., Wang, H. (2010). *Handbook of Partial Least Squares: Concepts, Methods and Applications*. Springer Handbooks of Computational Statistics.
- Wang, X. (2002). Assessing Administrative Accountability: Result from a National Survey. *American Review of Public Administration*, 32, 350-370.