

DAFTAR PUSTAKA

- Akbar, R., 2011, *Performance Measurement and Accountability in Indonesian Local Government*, Disertasi, Curtin Business School, Perth, Australia.
- Akbar, R., Pilcher, R. and Perrin, B., 2015, "Implementing Performance Measurement Systems: Indonesian Local Government under Pressure," *Qualitative Research in Accounting & Management*, Vol. 12, Iss 1, pp. 3-33.
- Braun, V. and Clarke, V., 2006, "Using thematic analysis in psychology," *Qualitative Research in Psychology*, Vol.3, No.2, pp.77-101.
- Creswell, J.W., 2014, *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*, 4th ed., Thousand Oaks, California: Sage Publications, Inc.
- DiMaggio, P.J. and Powell, W.W., 1983, "The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields," *American Sociological Review*, Vol.48, pp.147-160.
- Ellwood, S., 1993, "Parish and Town Councils: Financial Accountability and Management," *Local Government Studies*, Vol.19 (3), pp.368 – 386.
- Halim, A., Tjahyono, A. dan Husein, M.F., 2003, *Sistem Pengendalian Manajemen*. UPP AMP YKPN: Yogyakarta.
- Hofstede, T.R. and Kinard, J.C., 1970, "A Strategy for Behavioral Accounting Research," *Accounting Review*, Vol. 45, pp.38-55.
- Joshi, P.L., Al-Mudhaki, J. and Bremser, W.G., 2003, "Corporate budget planning, control and performance evaluation in Bahrain," *Managerial Auditing Journal*, Vol.18, Iss.9, pp.737-750.
- Knowlton, L.W. and Phillips, C.C., 2013, *The Logic Model Guidebook, Better Strategies for Great Results*, 2nd ed., Thousand Oaks, California: Sage Publications, Inc.
- Lubis, A.I., 2014, *Akuntansi Keperilakuan*, Edisi 2., Salemba Empat: Jakarta.
- Mardiasmo., 2009, *Akuntansi Sektor Publik*, Edisi 4., Andi: Yogyakarta.

Miles, M.B. and Huberman, A.M., 1984, *Qualitative Data Analysis, A Sourcebook of New Methods*, Beverly Hills, California: Sage Publications, Inc.

Moleong, L.J., 2014, *Metodologi Penelitian Kualitatif*, Edisi Revisi., PT Remaja Rosdakarya: Bandung.

Patton, M.Q., 1991, *Metode Evaluasi Kualitatif*, Edisi Revisi., PT Remaja Rosdakarya: Bandung.

_____, 2010, Renstra (Rencana Strategis) Kedeputan IPSK 2010-2014.

Schiff, M. & Lewin, A., 1974, *Behavioral Aspects of Accounting*, Englewood Cliffs, N.J.: Prentice-Hall.

Staley, A.B. and Magner, N.R., 2008, "Budgetary fairness and governmental program heads' turnover

Yin, R.K., 2014, *Studi Kasus: Desain dan Metode*, Edisi Revisi., Rajawali Pers: Jakarta.

_____, 2010, Peraturan Kepala LIPI Nomor 01/E/2010 Tanggal 28 Januari 2010 tentang Renstra LIPI 2010-2014.

_____, 2013, Peraturan Menteri Keuangan Nomor 72/PMK.02/2013 tentang Standar Biaya Masukan Tahun Anggaran 2014.

_____, 2014, Peraturan Menteri Keuangan Nomor 7/PMK.02/2014 tentang Tata Cara Revisi Anggaran Tahun Anggaran 2014.

_____, 2014, Peraturan Menteri Keuangan Nomor 136/PMK.02/2014 tentang Petunjuk Penyusunan dan Penelaahan RKA-K/L.

www.anggaran.depkeu.go.id