

## DAFTAR PUSTAKA

- Abramson, M. A., J. D. Breul, and J. M. Kamensky. (2006). *Six Trends Transforming Government*. Washington, DC: IBM Center for the Business of Government.
- Ahenkan, Albert., Tenakwah, E. S., Bawole, J.N. (2016). *Performance management implementation challenges in Ghana's local government system Evidence from the Sefwi Wiawso Municipal Assembly*. Productivity and Performance Management, Vol. 67 No. 3.
- Akbar, R., P. Robyn, and P. Brian. (2012). Performance Measurement in Indonesia: The Case of Local Government. *Pacific Accounting Review*, 24 (3), 262-291.
- Albloush, A., Ahmad, A., Yusoff, Y. M., & Mat, N. H. N. (2019). The impact of organizational politics on job performance: Mediating role of perceived training opportunities. *International Journal of Business and Society*, 20(2), 657–674.
- Ammons, D. N., & Rivenbark, W. C. (2008). Factors influencing the use of performance data to improve municipal services: Evidence from the North Carolina benchmarking project. *Public Administration Review*, 68(2), 304–318. <https://doi.org/10.1111/j.1540-6210.2007.00864.x>
- Artley, W., & Stroh, S. (2001). *Performance-based management handbook: Volume 2 establishing an integrated performance measurement system*. Retrieved from <http://www.orau.gov/pbm/pbmhandbook/pbmhandbook.html>
- Behn, R. D. (2003). Why Measure Performance? Different Purposes Require Different Measures. *Public Administration Review* 63 (5): 586–606.
- Berman, E. and Xiaohu, W. (2000). *Performance measurement in U.S. Counties: Capacity for*
- Berry, A. J., Coad, A. F., Harris, E. P., Otley, D. T., & Stringer, C. (2009). Emerging themes in management control: A review of recent literature. *British Accounting Review*, 41(1), 2–20. <https://doi.org/10.1016/j.bar.2008.09.001>
- Bouckaert, G. (1993). Measurement and Meaningful Management. *Public Productivity & Management Review*, 17(1), 31. <https://doi.org/10.2307/3381047>
- Brusca, I., & Montesinos, V. (2016). Implementing performance reporting in local government: A cross-countries comparison. *Public Performance and Management Review*, 39(3), 506–534. <https://doi.org/10.1080/15309576.2015.1137768>
- Bysted, R., & Jespersen, K. R. (2014). Exploring Managerial Mechanisms that Influence Innovative Work Behaviour: Comparing private and public employees. *Public Management Review*, 16(2), 217–241. <https://doi.org/10.1080/14719037.2013.806576>
- Carlucci, D., Schiuma, G., & Sole, F. (2015). The adoption and implementation of performance measurement process in Italian public organisations: The influence of political, cultural and rational factors. *Production Planning and Control*, 26(5), 363–376.



UNIVERSITAS  
GADJAH MADA

<https://doi.org/10.1080/09537287.2014.906678>

Pengaruh Faktor-Faktor Rasional, Politik, Teknis, dan Organisasional Terhadap Penggunaan Sistem Pengukuran Kinerja (SPK) Pemerintah Daerah (Studi pada Pemprov Riau)

ATIKA FATHULRAHMI, Rusdi Akbar, M.Sc., Ph.D., CMA., Ak., CA

Universitas Gadjah Mada, 2021 | Diunduh dari <http://etd.repository.ugm.ac.id/>

- Cavalluzzo, K. S., & Ittner, C. D. (2004). Implementing performance measurement innovations: Evidence from government. *Accounting, Organizations and Society*, 29(3–4), 243–267. [https://doi.org/10.1016/S0361-3682\(03\)00013-8](https://doi.org/10.1016/S0361-3682(03)00013-8)
- Cheung, A. (2011), NPM in Asian countries, in Christensen, T. and Laegreid, P. (Eds), *The Ashgate Research Companion to NPM*, Ashgate, Aldershot, pp. 131-44.
- Cohen, J. (1992). *Statistical power analysis for the behavior sciences*. New York: Academic Press.
- Connolly, C. and Kelly, M. (2011), “Understanding accountability in social enterprise organisations: a framework”, *Social Enterprise Journal*, Vol. 7 No. 3, pp. 224-237.
- Creswell, J. W. (2012). *Research design: Pendekatan Kualitatif, Kuantitatif, dan Mixed Edisi Ketiga*. Yogyakarta: Pustaka Pelajar.
- Creswell, John. W., (2003). *Research Design: qualitative, quantitative, and method approached. California*. Sage Publication, Inc.
- Creswell, John. W., and Plano, Clark. Vicki. L., (2011). *Designing and Conducting Mixed Methods Research*. Sage.
- Creswell, JW 2014. *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches, 4th Edition*. Sage Publications, California.
- Dacin, M. T., Goodstein, J., & Scott, W. R. (2002). on Forum Special Institutional Change. *The Academy of Management Journal*, 45(1), 43–56.
- De Lancer Julnes, P. (2009). *Performance-based Management System: Effective Implementation and Maintenance*. New York: CRC Press.
- De Lancer Julnes, P., & Holzer, M. (2014). Promoting the utilization of performance measures in public organizations: An empirical study of factors affecting adoption and implementation. *Performance Measurement: Building Theory, Improving Practice: Building Theory, Improving Practice*, 166–189.
- DiMaggio, Paul J., and Powell W. W. (1983). *The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields*. *American Sociological Review* 48: 147-160
- Dixit, A. (2002). Incentives and organizations in the public sector: An interpretative review. *Journal of Human Resources*, 37(4), 696–727. <https://doi.org/10.2307/3069614>
- Eliuz, S., Kapucu, N., Ustun, Y., & Demirhan, C. (2017). Predictors of an Effective Performance Measurement System: Evidence from Municipal Governments in Turkey. *International*



UNIVERSITAS  
GADJAH MADA

Pengaruh Faktor-Faktor Rasional, Politik, Teknis, dan Organisasional Terhadap Penggunaan Sistem Pengukuran Kinerja (SPK) Pemerintah Daerah (Studi pada Pemrov Riau)  
ATIKA FATHULRAHMI, Rusdi Akbar, M.Sc., Ph.D., CMA., Ak., CA  
Universitas Gadjah Mada, 2021 | Diunduh dari <http://etd.repository.ugm.ac.id/>

*Journal of Public Administration*, 40(4), 329–341.  
<https://doi.org/10.1080/01900692.2015.1113547>

- Epstein, P. D., P. M. Coates, L. D. Wray, and D. Swain. 2006. Results That Matter Improving Communities by Engaging Citizens, Measuring Performance and Getting Things Done. San Francisco, CA: Jossey Bass.
- Fennell, M. L. (1980). *The Effects of Environmental Characteristics on the Structure of Hospital Clusters*. *Administrative Science Quarterly*, 25, 484-510.
- Fischer, F. 1986. *Reforming Bureaucratic Theory: Toward a Political Model*. Greenwich: JAI Press.
- Franco, M., & Bourne, M. (2003). Factors that play a role in “managing through measures.” *Management Decision*, 41(8), 698–710. <https://doi.org/10.1108/00251740310496215>
- Fryer, K., Antony, J., & Ogden, S. (2009). Performance management in the public sector. *International Journal of Public Sector Management*, 22(6), 478–498. <https://doi.org/10.1108/09513550910982850>
- Ghozali, I. and Latan, H. 2014. *Partial Least Square Konsep, Metode dan Aplikasi Menggunakan Program Aplikasi WarpPLS 5.0*. Semarang: Universitas Diponegoro.
- Gouldner, A. W. (1959). *Organizational Analysis*. In *Sociology Today*. New York: Basic Books.
- Greene, J. C. (2007). *Mixed methods in social inquiry*. San Francisco: Jossey-Bass.
- Greene, J. C. (2007). *Mixed methods in social inquiry*. San Francisco: Jossey-Bass.
- Greiling, D. (2006). Performance measurement: A remedy for increasing the efficiency of public services? *International Journal of Productivity and Performance Management*, 55(6), 448–465. <https://doi.org/10.1108/17410400610682488>
- Gudono. 2016. *Teori Organisasi - Edisi 3*. Yogyakarta: BPFE UGM.
- Gujarati, Damodar N, (2004). *Basic Econometrics, Fourth edition*, Singapore. McGraw-Hill Inc.
- Hair et. al., (2013). *A primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2014). *Exploratory factor analysis. Multivariate data analysis*, 7th Pearson new international ed. Harlow: Pearson.
- Halachmi, A. (2011). Imagined promises versus real challenges to public performance management. *International Journal of Productivity and Performance Management*, 60(1), 24–40. <https://doi.org/10.1108/17410401111094295>



- Hartono, Jogyanto. (2011). *Konsep dan Aplikasi Structural Equation Modeling Berbasiskan Varian dalam Penelitian Bisnis*. Yogyakarta: STIM YKPN.
- Harun, H., Karen Van, P., Eggleton, I., Van Peurse, K. and Eggleton, I. (2012), "Institutionalization of accrual accounting in the Indonesian public sector", *Journal of Accounting and Organizational Change*, Vol. 8 No. 3, pp. 257-285.
- Hatry, H. P. (2006). *Performance measurement: Getting results* (2nd ed.). Washington, DC: Urban Institute Press.
- Hawke, L. (2012). Australian public sector performance management: Success or stagnation? *International Journal of Productivity and Performance Management*, 61(3), 310–328. <https://doi.org/10.1108/17410401211205669>
- Hennink, Monique, Inge Hutter, dan Ajay Bailey. 2012. *Qualitative Research Methods*. Edisi Kedua. London: SAGE Publications.
- Hoontis, P., & Kim, T. (2012). Antecedents to municipal performance measurement implementation. *Public Performance and Management Review*, 36(1), 158–173. <https://doi.org/10.2753/PMR1530-9576360108>
- Išoraitė, M. (2005). Performance measurement in local authorities. *Viesoji Politika Ir Administravimas*, 1(12), 86–103.
- Jalaludin, D., & Siti-Nabiha, A. K. (2018). The Utilization and Antecedents of Output-Based and Outcome-Oriented Performance Measures. *Global Business and Management Research: An International Journal*, 10(1), 82–104.
- Janssen, O. (2001). Fairness perceptions as a moderator in the curvilinear relationships between job demands, and job performance and job satisfaction. *Academy of Management Journal*, 44(5), 1039–1050. <https://doi.org/10.2307/3069447>
- Johnsen, Å. (2005). What does 25 years of experience tell us about the state of performance measurement in public policy and management? *Public Money and Management*, 25(1), 9–17. <https://doi.org/10.1111/j.1467-9302.2005.00445.x>
- Johnsen, Å. (2005). What does 25 years of experience tell us about the state of performance measurement in public policy and management? *Public Money and Management*, 25(1), 9–17. <https://doi.org/10.1111/j.1467-9302.2005.00445.x>
- Kementerian Pemberdayaan Aparatur Negara dan Reformasi Birokrasi. 2019. *Laporan Akuntabilitas Kinerja Instansi Pemerintah*. Jakarta.
- Kementerian Pemberdayaan Aparatur Negara Dan Reformasi Birokrasi. 2019. *Penyerahan Hasil Evaluasi Akuntabilitas Kinerja Instansi Pemerintah – Wilayah Ii*. Jakarta.



- Kloot, Louis (2009), "*Performance measurement and accountability in an Australian fire service*", *International Journal of Public Sector Management*, Vol. 22 Issue: 2, pp.128-145.
- Kock, N. (2010). *Using WarpPLS in e-collaboration studies: An overview of five main analysis steps*. *International Journal of e-Collaboration*, 6(4), 1-11.
- Kock, N. (2016c). *Advantages of nonlinear over segmentation analyses in path models*.
- Kock, N. (2018) *WarpPLS User Manual Version 7.0*.
- Kock, N., & Hadaya, P. (2018). *Minimum sample size estimation in PLS-SEM: The inverse square root and gamma-exponential methods*. *Information Systems Journal*, 28(1), 227–261.
- Kravchuk, R. S., and W. S. Ronald. (1996). *Designing Effective Performance Measurement System Under the Government Performance and Result Act of 1993*. *Public Administration Review*, 56 (4), 348-358.
- Lowi, Theodore J. (1969). *The End of Liberalism: Ideology, Policy, and the Crisis of Public Authority*. New York: W.W. Norton.
- March, J. G. and J. P. Olsen. (1976). *Ambiguity and Choice in Organizations*. Bergen, Norway: Universitetsforlaget.
- Martin, T. N., Price, J. L., & Mueller, C. W. (1981). *Job performance and turnover*. *Journal of Applied Psychology*, 66(1), 116–119. <https://doi.org/10.1037/0021-9010.66.1.116>
- Mättö, T., Anttonen, J., Järvenpää, M., & Rautiainen, A. (2019). *Legitimacy and relevance of a performance measurement system in a Finnish public-sector case*. *Qualitative Research in Accounting and Management*, 17(2), 177–199. <https://doi.org/10.1108/QRAM-04-2018-0027>
- Meier, Kenneth J. (2000). *Politics and the Bureaucracy: Policymaking in the Fourth Branch of Government*. New York: Harcourt College.
- Melkers, J., & Willoughby, K. (2005). *Models of Performance-Measurement Use in Local Governments: Understanding Bud...* *Public Administration*.
- Melkers, J., & Willoughby, K. (2005). *Models of Performance-Measurement Use in Local Governments: Understanding Bud...* *Public Administration*.
- Meyer, J. W., & Rowan, B. (1977). *Institutionalized Organizations: Formal Structure as Myth and Ceremony*. *American Journal of Sociology*, 83(2), 340–363. <https://doi.org/10.1086/226550>
- Micheli, P., & Kennerley, M. (2005). *Performance measurement frameworks in public and non-profit sectors*. *Production Planning and Control*, 16(2), 125–134. <https://doi.org/10.1080/09537280512331333039>

- Modell, S. (2001). Performance measurement and institutional processes: a study of managerial responses to public sector reform. *Management Accounting Research*, 12, 437–464.
- Moura, L. F., Pinheiro de Lima, E., Deschamps, F., M. Van Aken, E., Gouvea Da Costa, S. E., Tavares Treintaa, F., Almeida Prado Cestari, J. M., & Assumpção Silva, R. (2020). Factors for performance measurement systems design in nonprofit organizations and public administration. *Measuring Business Excellence*, 24(3), 377–399. <https://doi.org/10.1108/MBE-10-2019-0102>
- Moura, L. F., Pinheiro de Lima, E., Deschamps, F., Van Aken, E., Gouvea da Costa, S. E., Treinta, F. T., & Cestari, J. M. A. P. (2019). Designing performance measurement systems in nonprofit and public administration organizations. *International Journal of Productivity and Performance Management*, 68(8), 1373–1410. <https://doi.org/10.1108/IJPPM-06-2018-0236>
- Moynihan, D. P., & Pandey, S. K. (2010). The big question for performance management: Why do managers use performance information? *Journal of Public Administration Research and Theory*, 20(4), 849–866. <https://doi.org/10.1093/jopart/muq004>
- Moynihan, D.P. (2006). *Managing for results in state government: Evaluating a decade of reform*. *Public Administrative Review*, 66(1), 77–89.
- Neely, A. (1999). The performance measurement revolution: Why now and what next? *International Journal of Operations and Production Management*, 19(2), 205–228. <https://doi.org/10.1108/01443579910247437>
- Nicholson-Crotty, S., Theobald, N. A., & Nicholson-Crotty, J. (2006). Disparate measures: Public managers and performance-measurement strategies. *Public Administration Review*, 66(1), 101–113. <https://doi.org/10.1111/j.1540-6210.2007.00559.x>
- Ohemeng, F. L. K. (2009). Constraints in the implementation of performance management systems in developing countries: The Ghanaian case. *International Journal of Cross Cultural Management*, 9(1), 109–132. <https://doi.org/10.1177/1470595808101158>
- Ohemeng, F.L.K., Amoako Asiedu, E. and Obuobisa-Darko, T. (2018). Giving sense and changing perceptions in the implementation of the performance management system in public sector organisations in developing countries. *International Journal of Public Sector Management*, Vol. 31 No. 3, pp. 372-392.
- Pemerintah Provinsi Riau. 2019. “Pemprov Pastikan DAK “Hangus” Evaluasi Kinerja Kepala OPD”. 02 Agustus. Diakses pada tanggal 5 Januari 2021. <https://www.riau.go.id/home/content/2019/08/02/8001-pemprov-pastikan-dak-hangus-jadi-evaluasi-kinerja-kepala>
- Pfeffer, J. (1982). *Organizations and organization theory*. Boston: Pitman.
- Poister, T. H., & Streib, G. (2005). Elements of strategic planning and management in municipal



UNIVERSITAS  
GADJAH MADA

**Pengaruh Faktor-Faktor Rasional, Politik, Teknis, dan Organisasional Terhadap Penggunaan Sistem Pengukuran Kinerja (SPK) Pemerintah Daerah (Studi pada Pemprov Riau)**

ATIKA FATHULRAHMI, Rusdi Akbar, M.Sc., Ph.D., CMA., Ak., CA

Universitas Gadjah Mada, 2021 | Diunduh dari <http://etd.repository.ugm.ac.id/>

government: Status after two decades. *Public Administration Review*, 65(1), 45–56.  
<https://doi.org/10.1111/j.1540-6210.2005.00429.x>

Pollanen, R. M. (2005). Performance measurement in municipalities: Empirical evidence in Canadian context. *International Journal of Public Sector Management*, 18(1), 4–24.  
<https://doi.org/10.1108/09513550510576125>

Rainey, H. G. (1999). Using Comparisons of Public and Private Organizations to Assess Innovative Attitudes among Members of Organizations. *Public Productivity & Management Review*, 23(2), 130. <https://doi.org/10.2307/3380775>  
*Reform*, *Public Administration Review*, 60, 409-420.

Rourke, Francis E. (1992). *Responsiveness and Neutral Competence in American Bureaucracy*. *Public Administration Review* 52(6): 539–46.

Salazar, J. I., & Martínez, C. L. (2013). Adoption of performance measurement: Evidence of Mexican municipalities. *International Journal of Public Administration*, 36 (11), 754–767.  
<https://doi.org/10.1080/01900692.2013.794833>

Shih, H. A., & Susanto, E. (2011). Is innovative behavior really good for the firm?: Innovative work behavior, conflict with coworkers and turnover intention: moderating roles of perceived distributive fairness. *International Journal of Conflict Management*, 22(2), 111–130.  
<https://doi.org/10.1108/10444061111126666>

Sihaloho, 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

Simons, R.A. 2000. Performance measurement and control systems for implementing strategy. New Jersey: Prentice Hall

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), 184–205. <https://doi.org/10.21002/jaki.2013.10>

Sofyani, H., Akbar, R., & Ferrer, R. C. (2018). 20 years of performance measurement system (SPK) implementation in Indonesian local governments: Why is their performance still poor? *Asian Journal of Business and Accounting*, 11(1), 151–184.  
<https://doi.org/10.22452/ajba.vol11no1.6>

Star, S., Russ-Eft, D., Braverman, M. T., & Levine, R. (2016). Performance Measurement and Performance Indicators: A Literature Review and a Proposed Model for Practical Adoption. *Human Resource Development Review*, 15(2), 151–181.  
<https://doi.org/10.1177/1534484316636220>



- Stehr, Nico. (1992). *Practical Knowledge. Applying the Social Sciences*. London: Sage Publications.
- Streib, G., & Poister, T. (1999). Assessing the validity, legitimacy and functionality of performance measurement systems in municipal governments. *American Review of Public Administration*, 29(2), 107–123. <https://doi.org/10.1177/02750749922064300>
- Swindel, David dan Kelly, Janet M., (2000), Linking citizen satisfaction data to performance measures: a preliminary evaluation. *Public performance and Management Review*, Vol.24 no.1, hal.30-52
- Syachbrani,W., and R. Akbar. (2013). *Faktor-faktor Teknis dan Keorganisasian yang Memengaruhi Pengembangan SPK Pemerintah Daerah*. *Jurnal Reviu Akuntansi (JRAK)*. Vol.3, No.2, p.447-463
- Taylor, J. (2007). The usefulness of key performance indicators to public accountability authorities in East Asia. *Public Administration and Development*, 27(4), 341–352. <https://doi.org/10.1002/pad.460>
- The Urban Institute. (2002). *How and Why Nonprofits Use Outcome Information*. The Urban Institute, Washington, D.C.
- Van De Walle, S. (2008). Comparing the performance of national public sectors: Conceptual problems. *International Journal of Productivity and Performance Management*, 57(4), 329–338. <https://doi.org/10.1108/17410400810867535>
- van Dooren, W. (2005). What Makes Organisations Measure? Hypotheses on the Causes and Conditions for Performance Measurement. *Financial Accountability and Management*, 21(3), 363–383. <https://doi.org/10.1111/j.0267-4424.2005.00225.x>
- Van Dooren, W. 2008. “Nothing New under the Sun? Change and Continuity in Twentieth Century Performance Move-ments.” In *Performance Information in the Public Sector: How It is Used*, edited by Steven Van de Walle and Wouter Van Dooren, 11–23. Houndmills: Palgrave.
- Wang, X. (2010). *Performance analysis for public and non-profit organizations*. Sudbury, MA: Jones and Bartlett Publishers.
- Wang, Xiahou,2002, *Assesing Performance Measurement Impact: A study of US Local Government*, *Public performance and Management Review*, Vol.26, Sage Publications, hal.26-43
- Wijaya, A. H. C., dan R. Akbar. (2013). The influence of information, organizational objective and targets, and external pressure toward the adoption of performance measurement system in public sector. *Journal of Indonesian Economy and Business* 28: 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.  
<https://doi.org/10.1111/j.1540-6210.2007.00774.x>

Zucker, L. G. (1987). Institutional theories of organization. *Annual Review of Sociology*. Vol. 13, 443–464. <https://doi.org/10.1146/annurev.so.13.080187.002303>

Zucker, L. G. (1987). Institutional theories of organization. *Annual Review of Sociology*. Vol. 13, 443–464. <https://doi.org/10.1146/annurev.so.13.080187.002303>