

## DAFTAR PUSTAKA

- Al-Omiri, M., and Drury, C., 2007, 'A survey of factors influencing the choice of product costing systems in UK organisations', *Management Accounting Research*, pp. 399-424.
- Arnaboldi, M., Lapsley, I., 2003, 'Activity Based Costing, and the transformation of Local Government', *Public Management Review*, 5, 3, pp. 345-375.
- Barzelay, M. (1992). *Breaking through bureaucracy: a new vision for managing in government*. Berkeley: University of California Press.
- Bergman, Michael., and Lane, Jan-Erik., 1990, 'Public Policy in a Principal-Agent Framework'. *Journal of Theoretical Politics July 1990 vol. 2 no. 3* 339-352.
- Bjornenak, T., 1997, 'Diffusion and accounting: the case of ABC in Norway', *Management Accounting Research*, 8, 3, pp. 3-14.
- Brusca, Alijarde, I., 1997, "The Usefulness of Financial Reporting in Spanish Local Government", *Financial Accountability & Management*, 13, 1, pp 17-34.
- Carlin, T. and Guthrie, J., 2003, 'Accrual Output Based Budgeting Systems in Australia: The Rhetoric-reality Gap', *Public Management Review*, 5, 2, pp. 145-62.
- Cavalluzo, K., Ittner, C., 2004, 'Implementing performance measurement innovations: evidence from government', *Accounting, Organizations and Society*, 29, pp. 243-267
- Cheng, R.H., 1992, 'An empirical analysis of theories on factors influencing State government accounting disclosure', *Journal of Accountancy and Public Policy*, 11, 1, pp. 1-42.
- Christiaens, J., 1999, 'Financial Accounting Reform in Flemish Municipalities: An Empirical Investigation', *Financial Accountability & Management*, 15, 1, pp. 21-40.
- Christiaens, J., 2001, 'Converging New Public Management Reforms and Diverging Accounting Practices in Flemish Local Governments', *Financial Accountability & Management*, 17, 2, pp. 153-70.

- Christiaens, J. and E. de Wielemaker, 2003, 'Financial Accounting Reform in Flemish Universities: An Empirical Study of the Implementation', *Financial Accountability & Management*, 19, 2, pp. 185-204.
- Christiaens, J. and Vanhee, C., 2001, Innovations in governmental accounting systems: the concept of a 'mega general ledger' in Belgian provinces, *Research working paper* Ugent, nr. 01/113, 27.
- Christiaens, J. and Vanpeteghem, V., 2003, 'Governmental Accounting Reform: Evolution of the Implementation in Flemish Municipalities', *Financial Accountability & Management*, 23, 4, pp. 375-399.
- Cohen, S., Kaimenaki E. and Zorgios, Y., 2007, 'Assessing IT as a Key Success Factor for Accrual Accounting Implementation in Greek Municipalities', *Financial Accountability and Management*, 23, 1, pp. 91-111.
- Cohen, S., Kaimenaki E. and Zorgios, Y., 2007, 'How Different are Accrual Accounting Financial Measures Compared to Cash Accounting ones? Evidence from Greek Municipalities', *6th Annual Conference of the Hellenic Accounting and Finance Association, Patra*, December 14-15.
- Coy, D., Tower, G. and Dixon, K., 1994, 'Quantifying the quality of tertiary education annual reports', *Accounting and Finance*, 33, 2, pp. 121-130.
- Emsley, D., Nevicky, B. and Harisson, G., 2006, 'Effect of cognitive style and professional development on the initiation of radical and non-radical management accounting innovations', *Accounting and Finance*, 46, 2, pp. 243-264.
- Evans, J.H. and Patton, J.M., 1983, 'An Economic Analysis of Participation in the Municipal Finance Officers Association Certificate of Conformance Program', *Journal of Accounting and Economics*, 5, 2, pp. 151-175.
- Finkelstein, S. and Hambrick, D. C., 1996, *Strategic leadership: Top Executives and their effects on Organizations*, St. Paul MN: West.
- Ghozali, I., 2011. "Aplikasi Analisis Multivariate Dengan Program IBM SPSS 19". Semarang: Badan Penerbit UNDIP
- Guthrie, J., 1998, 'Application of Accrual Accounting in the Australian Public Sector – Rhetoric or Reality?', *Financial Accountability & Management*, 14, 1, pp. 1-19.
- Giroux, G., 1989, 'Political interests and governmental accounting disclosure', *Journal of Accountancy and Public Policy*, 8, 3, pp. 199-217.

- Hepworth, N., 2003, 'Preconditions for Successful Implementation of Accrual Accounting in Central Government', *Public Money and Management*, 23, 1, pp. 37-43.
- Hood, C. 1991. "A Public Management for All Seasons." *Public Administration*. Vol. 69: 3-19.
- Hood, C., 1995, 'The New Public Management in the 1980s: Variations on the Theme', *Accounting Organizations and Society*, 20, 2 & 3, pp. 93–109.
- Ingram, R.W., 1984, 'Economic incentives and the choice of State Government Accounting Practices', *Journal of Accounting Research*, 22, 1, pp. 126-144.
- Insani, I., 2010. "Pengembangan Kapasitas SDM Pemerintah Daerah Dalam Rangka Peningkatan Transparansi dan Akuntabilitas Pengelolaan Keuangan Daerah". *Paper disajikan pada Seminar Nasional BPK RI, 22 Juli 2009*
- International Federation of Accountants (IFAC), 2002, Financial reporting by national governments, Public Sector Committee, Study 1, New-York, March 2002.
- International Federation of Accountants (IFAC), 2000, Government Financial Reporting: Accounting Issues and Practices, Public Sector Committee, Study 3, New-York, April 2000.
- Jensen, M and Meckling W. 1976. Theory of The Firm: Managerial Behavior, Agency Cost And Ownership Structure. *Journal of Financial Economics* 3: 305-360.
- Jones, R., 1995, Accounts of Government of the U.K., pp. 25-44, *International Research in Public Sector Accounting, Reporting and Auditing*, Montesinos, V., Vela, J.M. (Ed.), Madrid.
- Krumwiede K., 1998, 'The implementation stages of activity-based costing and the impact of contextual and organizational factors', *Journal of Management Accounting Research*, 10, pp. 239-277.
- Kwon, T. and Zmud, R., 1987, *Unifying the fragmented models of informations systems implementation*. In R. J. Boland and R. Hirschiem (Eds.), *Critical issues in informations systems research*. New York: John Wiley.

- Lane, Jan-Erik. 2003. 'Management and public organization: The principal-agent framework'. University of Geneva and National University of Singapore. Working paper.
- Lapsley, I. and Oldfield, R., 2001, 'Transforming the public sector: management consultants as agents of change', *The European Accounting Review*, 10, 3, pp. 523- 543.
- Laughlin, R. and Pallot, J., 1998, 'Trends, patterns and influencing factors: some reflections', in Olson, O., Guthrie, J., Humphrey, C. (Eds), *Debating International Developments in New Public Financial Management*, Cappelen Akademisk Forlag, Oslo, pp. 376-399.
- Lüder, K. and Jones, R., (eds.), *Reforming governmental accounting and budgeting in Europe*, Frankfurt: Fachverlag Moderne Wirtschaft, 2003.
- Mardiasmo, 2009. *Akuntansi Sektor Publik*. Yogyakarta: Penerbit ANDI.
- Mellett, H., 2002, 'The Consequences and Causes of Resource Accounting', *Critical Perspectives on Accounting*, 13, pp. 231-54.
- McGowan, A., and Klammer, T., 1997, 'Satisfaction with Activity –Based cost Management Implementation', *Journal of Management Accounting Research*, 9, pp. 217-237.
- Moe, T. M. 1984. The new economics of organization. *American Journal of Political Science* 28(5): 739-777.
- Nazier, D.M., 2009. "Kesiapan SDM Pemerintah Menuju Tata Kelola Keuangan Negara Yang Akuntabel Dan Transparan". *Paper disajikan pada Seminar Nasional BPK RI*, 22 Juli 2009.
- Osborne, D., & Gaebler, T. (1992). *Reinventing government: how the entrepreneurial spirit is transforming the public sector from schoolhouse to statehouse, city hall to the Pentagon*. Reading, MA: Addison-Wesley.
- Ouda, H., 2008, 'Towards a Generic Model for Government Sector Reform: the New Zealand Experience', *International Journal on Governmental Financial Management*, 8, 2, pp. 78-100.
- Pessina and Steccolini, I., 2007, 'Effects of budgetary and accruals accounting coexistence: evidence from Italian local governments', *Financial Accountability & Management*, 23, 2, pp. 0267-4424.
- Pollitt, C., 2002, 'The New Public Management in International Perspective; an Analysis of Impacts and Effects', in K. Mc Laughlin, S.T. Osborne and

- Ferlie, E. (eds.), *New public management, The current trends and future prospects* (Routledge), pp. 274-92.
- Robbins, W.A. and Austin, K.R., 1986, 'Disclosure quality in governmental financial report: An assessment of the appropriateness of a compound measure', *Journal of Accounting Research*, 24, 2, pp. 412-421.
- Ryan, C., Stanley, T. and Nelson, M., 2002, 'Accountability Disclosures by Queensland Local Government Councils: 1997-1999', *Financial Accountability and Management*, 18, 3, pp. 261-289.
- Scapens, R. W., and Jazayeri, M., 2003, 'ERP systems and management accounting change: opportunities or impacts? A research note', *European Accounting Review*, 12, 1, pp. 201-233.
- Shields, M. and Young, S.M., 1989, 'A behavioural model for implementing cost management systems', *Journal of Cost Management* (Winter): 17-27.
- Solikhin, 2007. "Tinjauan Atas Kesiapan Penerapan PP Nomor 24 Tahun 2005 Pada Pemerintah Kabupaten Banyumas". *Skripsi tidak dipublikasikan*, Sekolah Tinggi Akuntansi Negara.
- Stamatiadis, F., Eriotis, N. And Vasiliou, D., 2009, "Assessing Accrual Accounting Reform in Greek Public Hospitals: An Empirical Investigation". *International Journal of Economic Science and Applied Research*, 4, 1, pp 153-184.
- Suwardjono, 2005. *Teori Akuntansi: Perekayasaan Pelaporan Keuangan*. Yogyakarta: BPFE
- Syukriy, Abdullah, 2006. "Perilaku Oportunistik Legislatif Dalam Penganggaran Daerah: Bukti Empiris atas Aplikasi Agency Theory di Sektor Publik". *Paper disajikan pada SIMPOSIUM NASIONAL AKUNTANSI, Padang, 23-26 Agustus 2006*.
- Windels, P. and Christiaens, J. "Management Reform in Flemish Public Centres for Social Welfare: Examining Organisational Change". *Local Government Studies*, Vol. 32, No. 4, 389 – 411, August 2006
- Zetra, A., 2009. "Strategi Pengembangan Kapasitas SDM Pemerintah Daerah dalam Mewujudkan Transparansi dan Akuntabilitas Pengelolaan Keuangan Daerah". *Paper disajikan pada Seminar Nasional BPK RI, 22 Juli 2009*.