

DAFTAR PUSTAKA

- Akili, R .2012. Implementasi Pembentukan Kebijakan Hukum Melalui Proses Legeslasi Dalam Rangka Pembangunan Hukum. Gorontalo. *E-jurnal Universitas Gorontalo* Vol 5, No1, 2012
- Anthony, R. N. and Vijay Govindarajan,.2007. *Management Control System*. New York. Mc Graw Hill .
- Asropi. 2007. Membangun Key Performance Indicator Lembaga Pelayanan Publik. *Manajemen Pembangunan* No.57/I/Tahun XVI, 2007
- Baiman, S. 1990. Agency research in managerial accounting : a second look. *Accounting Organization and Society* vol 15 no.4
- Bonner, S. E. and G. B. Sprinkle,. 2002. The effects of monetary incentives on effort and task performance: theories, evidence, and frame work for research. *Accounting Organizations and Society*.
- Burgess, S and, M. Ratto. 2003. The Role of incentives in the public sector : issues and evidence. *University of Bristol and CEPR*.
- Carter, N . 1992. How Organisations measure success: the use of performance indicators in government. New York. *Routledge*.
- Chin, W.W. Marcolin, B.L and Newsted, P.R. 2003. A Partial Least Squares Latent Variable Modeling approach for measuring interaction effects: result from monte carlo simulation study and electronic mailemotion/adoption study. *Information System Research*. Vol.14 . No.2
- De Bruijn, H. 2002. Performance Meauserement int the public sector : strategies to cope with the risks of performance measurement. *International Journal of Public Sector Management*, Vol 66
- Dixit, Avinash.1997. Power of incentives in private versus public organizations. *American Economic Association*.
- Dunk, A.S. and Lysons. 1997. An Analysis of departemental effectiveness, participative budgetary control processes and everinmental dimensionality within the competing values framework: a public sector study. *Financial Accountability and Management*, Vol.13. No.2
- Gozali, I. 2006. *Apikasi Analisis Multivariate Dengan Program IBM SPSS 19*. Semarang. BP UNDIP
- Gozali, I. 2006. *Structural Equation Modeling Metode Alternative Dengan Partial Least Square (PLS)*. Semarang. BP UNDIP

- Hair, J.F. Jr. Anderson, R.E. Tatham, R.L. and Balck, W.C.. 1998. *Multivariate Data Analysis*. London. Prentice Hall International
- Heinrich, C. 2002. "Outcomes-based performance management in the public sector. Implication for government accountability and effectiveness", *Public Administration Review*, Vol 62 No.6 pp 712-725
- Hendriksen, E. S dan M. Van Breda. 1991. *Accounting Theory*. Irwin Mc Graw Hill
- Hood, Christopher. 1995. The New Public Management in the 1980s: variations on theme, *Accounting Organizations and Society*, vol 20, pp 93-109
- Hyndman, N and Eden, R. 2001. Rational Management, Performance targets and executive agencies: views from agency chief executives in Northern Ireland. *Public Administration*, Vol.79.No.3
- Kawedar, W dkk. 2008. *Akuntansi Sektor Publik*. Semarang. BP UNDIP
- Kaplan, R.S. 2001. Strategic performance measurement and management in non-profit organizations. *Non Profit Management and Leadership*. Vol 11 No. 3
- Keating, S.A. 1997. Determination of divisional performance measurement and management in non profit organizations. *Non Profit Management and Leadership*. Vol 11. No.3
- Keban, Y T. 2000. Good Governance and Capacity Building sebagai indikator utama dan fokus penilaian kinerja pemerintahan. Yogyakarta. *CSG UI Center for Study of Governance*
- Rakhmat. 2005. Reformasi Administrasi Publik Menuju Pemerintahan Daerah Yang Demokratis. *Jurnal Administrasi Publik*/volume 1/no.1/2005
- Latham, GP. 2004. The motivational benefits of goal-setting. *Academy of Management Executive*
- Locke E.A and Latham, G.P. 1990. *A Theory of Goal Setting and Task Performance*. Prentice Hall.
- Locke E.A and Latham G.P. 2002. Building a practically useful theory of goal setting and task motivation. *American Psychologist*. Vol 57. No.9
- Mahsun, Moh. 2006. *Pengukuran Kinerja Sektor Publik*. Yogyakarta. BPFE UGM
- Mardiasmo. 2005. *Akuntansi Sektor Publik*. Yogyakarta. Andi
- Merchant, KA Van der Stede. 2003. *Management Control System Performance measurement, evaluation and incentives*. Prentice Hall
- Newberry, Susan and Pallot, June. 2004. Freedom or coercion? : NPM incentives in New Zealand Central Government Department. *Management Accounting Research* vol 15, issues 3.

- Peraturan Pemerintah Nomor 60 Tahun 2008. Sistem Pengendalian Intern Pemerintah.
- Peraturan Menteri Keuangan Nomor 164/PMK.05/2011. Petunjuk Penyusunan dan Pengesahan Daftar Isian Pelaksanaan Anggaran.
- Pollit, C. 2005. Performance Management in Practice: a comparative study of executive agencies. *Public Administration research and theory*.
- Propper, C and Wilson D, 2003. The use and usefulness of performance measure in the public sector. *University of Bristol*.
- Rangan, V. K. 2004. *Lofty missions, down to earth plans*, Harvard Business Review
- Sekaran, Uma. 2003. *Research method for business: A skill building approach*. John Wiley & Sons.
- Ter Bogt, HJ. 2003. Performance evaluation styles in governmental organizations ;how do professional managers facilitate politician work, *Management Accounting Research*.
- Utomo, N.A. 2007. Anggaran Berbasis Kinerja : Tantanganya Menuju Tata Kelola Kehutanan yang Baik. Bogor. *Center for International Forestry Research*
- Van de Ven, A.H. and Ferry, D.L. Measuring and Assesing Organizations. New York. Wiley
- Verbeeten, F.H.M. 2007. Performance Management Practices in Public Sector Organizations. *Accounting, Auditing & Accountability Journal* vol 21 no.3
- Motivasi <http://id.wikipedia.org/wiki/Motivasi#Insentif>, di akses tanggal 5 Januari 2013
- Zurnali, C. 2011. Pengaruh Pelatihan dan motivasi terhadap perilaku produktif karyawan di divisi long distance PT Telkom,Tbk. Indonesia. *Jurnal Kajian Ekononmi dan Bisnis Oikos-Nomos* Vol.4 No.1