

# BEHAVIOURAL PUBLIC SECTOR ACCOUNTING RESEARCH IN INDONESIA: A LITERATURE REVIEW

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## ABSTRACT

*The absence of a clear mapping of behavioural public sector accounting significantly motivates the conduct of this study. The role of behavioural accounting in accounting knowledge remains debatable despite the existence of widespread behavioural problems related to accounting and finance. Accordingly, a number of accounting articles published by the Indonesia National Symposium from 1999-2013 were reviewed to obtain an overview of the behavioural research development in the realm of accounting and financial administration. This study describes the behavioural phenomenon in government accounting in all stages of the state financial management cycle from budgeting planning to ratification, budget implementation, and accountability. The science of public sector accounting in Indonesia has developed along with the reform era, especially in terms of public sector reform since 2000.*

**Keywords:** *Behavioural accounting, government, budgeting cycle*

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## Introduction

Behavioural accounting in the public sector has recently become a new topic of interest for both practitioners and researchers. However, despite the debate on whether behavioural accounting is a science, behavioural accounting research itself has long been in existence. The work of Argyris (1952) on the influence of people's behaviours on budgets and participative budgeting has been a topic of previous research. Behavioural accounting was originally developed only in the context of business entities despite its relevance to the non-profit sector, especially the government. Many behaviour-focused studies have been conducted to highlight human behaviours in government entities worldwide (Williams, Macintosh, Moore 1990). Model (2009) reviewed the evolution of institutional research on performance measurement and management in the public sector accounting literature. Frank (2008) distinguished between quantitative performance (efficiency and quantities produced) and qualitative performance (accuracy, quality, innovation, and employee morale).

The development of public sector accounting has accelerated in recent years. Public sector reform is noted to have triggered this change with two crucial factors known to influence the development of public sector accounting. First, in terms of science, public sector accounting developments lagged behind those of the commercial sector. Second, in terms of practice, the rise of dysfunctional behaviour and moral hazards in the use of state finances further strengthened the need for a comprehensive model to explain the behaviours of people involved in accounting and finance in the public sector, especially in the government.

The call for global public reform influenced Indonesia to begin its own reform. According to Harun, Peurseem, and Eggleton (2011), the resignation of President Suharto in 1998 prompted the Indonesian government to launch public sector financial reform measures as part of broader political and economic reform efforts aimed to improve transparency and accountability. In relation to public sector accounting reform, a set of new accrual-based accounting standards was introduced to enable Indonesian public sector agencies to become more effective and efficient in the provision of services to the public.

Change in the accounting system can significantly influence people's behaviour as shown in the accounting behaviour baseline. Harun, Peurseem, and Eggleton (2011) found that users' existing habits in an accounting system also shape the process of internalizing the accounting system through the actions and behaviours of these users. For example, in developing nations, the emergence of illegal practices (corruption) shows that existing habits based on informality affect how economic and social mechanisms work (Mimba, Van-Helden and Tillema, 2007). This opinion is similar to that put forth by Hoque and Hopper (1997) that informality is more important in practice, while laws and rules are frequently breached to serve the interests of people involved in economic and political transactions in developing countries.

In fact, varying accounting behaviours is common and is a concern in the context of the public sector for both government and other non-profit entities. Attempts to explain the phenomenon of behavioural accounting in the government require additional research at each stage in the budgeting process. The planning stages, which involve the psychological aspects of the locus of control, and participatory budgeting, are often associated with budgetary slack. The ratification stage, which has rarely been examined by researchers, involves the public administration of political or legislative interests. The implementation phase of the budget and accounting-related behaviours highlights issues on the readiness of human resources contributed by individuals with poor understanding of accounting and reporting techniques. According to Broadbent (1999), conferences highlight the need to understand different cultural contexts. A study by William, Macintosh and Moore (1990) also suggests that the characteristics of a manager's budgetary behaviour are similar across the public and private sectors.

Knowledge of the various psychological and sociological aspects to be used as basis for government decision making can enhance one's capacity building at the individual or organizational level. This knowledge will help researchers understand how Indonesia's government implements good governance. The current study aims to explain various phenomena, such as the pressures encountered by people working in finance, accounting, budgeting, and the government, and whether they are internal accountants or external accountants (called BPK in Indonesia). From a behavioural viewpoint, the study also examines the ethics violations committed in public sector financial accounting.

Creating a clear development model for the behavioural phenomenon of accounting practices in public sector organizations can help to resolve dysfunctional behaviours under the fields of psychology and sociology. Studies have examined behavioural problems in the government budgeting cycle from planning to ratification, implementation, reporting, and auditing. As part of sociology studies, organizational culture has been proved to be a determining variable of public reform. The World Bank (2008) recognized that enhancing technology is inadequate by itself and that the most crucial and difficult task is changing the behaviour and organizational culture. For example, the implementation of an integrated financial management system in Ghana stalled until attention was given to the changing behavioural patterns and incentives. Three factors contributing to better performance have been identified as follows: realization of what is feasible, attention to behaviour and organizational culture and incentives as the underlying drivers of reform, and primary focus on the basic issues.

The literature review aims to clarify the arising confusion when a study on behaviour in public sector organizations includes a discussion on behavioural accounting or public sector accounting. In other words, the study seeks to clarify whether behavioural accounting could become a new science in the realm of accounting. Accordingly, the initial stage of this study explores the behavioural phenomenon observed in each phase of budgeting, which is consequently based on various factors found in the psychological and sociological models of behavioural accounting in the government's budgeting process. The study strives to describe the behavioural phenomenon in government accounting in all stages of the state financial management cycle from budgeting to planning, ratification, budget implementation, and accountability.

## **Theoretical Development**

### **Accounting Behaviour Research Path**

The possibility of including behavioural accounting as a research area within the field of accounting remains inconclusive (Kusuma, 2003). Is behavioural accounting truly part of the science of accounting, which is further regarded as a subset of economics? Economics and accounting are recognized as

sciences distinct from normative social sciences, such as psychology or sociology. Researchers argue that behavioural accounting is a science. Siegel and Marconi (1989) found that behavioural accounting follows financial accounting and management accounting. Conversely, Kusuma (2003) did not consider accounting a science but considered behavioural accounting an approach that applies behavioural aspects of accounting in financial accounting, management accounting, and other accounting areas.

Argyris initiated behavioural accounting research in 1952 with the article entitled, "The Impact of Budgets on People." He observed that work done on tight budgets demotivate employees and suggested that employees be included in budget-organizing processes. This observation gave birth to participative budgeting, which remains a topic of study for many researchers. Khomsiah (2001) and Kusuma (2003) assessed the development of behaviours in accounting research. Regardless of the abovementioned debate, interest in this field has steadily increased. This trend proves that behavioural aspects dominate the problems of accounting. Understandably, the growth and progress of world economies have consequently increased the demand for various accounting functions.

In the past five years, a significantly rapid development of behavioural accounting has occurred in Indonesia that differs from the country's condition in 2001. According to Khomsiyah (2001), few studies on behavioural accounting were conducted at the time of his study. Behavioural accounting courses were rarely offered at the undergraduate level, and accounting research was only conducted by postgraduate students. The increase in accounting research can be evidenced by the increasing number of publications on these topics in scientific forums, such as the National Symposium on Accounting and in accounting journals such as the *Journal of Accounting Research Indonesia*.

The ongoing debate on behavioural accounting as a new science does not prevent the emergence of new research in the field of behavioural accounting. Some variables that frequently appear in behavioural accounting research, such as participation in budget making, understanding of accounting, individual personality factors, social pressures, and culture, are relevant to other disciplines, namely, psychology and sociology (Siegel and Marconi, 1989).

Topics in behavioural accounting research can be grouped into behavioural aspects related to financial control, budgeting, responsibility accounting, performance evaluation, accounting information systems, human resources accounting, social accounting, and accounting principals (employees of the department of finance, both external and internal auditors).

Birnberg (2001) contended that behavioural accounting research in the 21st century has become more attractive to many researchers with the development of management control as a discipline and the emphasis on management accounting courses as service courses. Both of these factors have triggered the developments in public sector behavioural accounting in the context of the demands of society as the government realizes the value of good governance to achieve public welfare. The complexities of the issues in the public sector are also discussed. According to Cheng (1994), as with other public policy decisions, the processes that determine accounting and financial reporting choice include individual behaviour and group interaction, which are constrained by political and bureaucratic structures within a broad socio-economic and political party context.

### **Government Budget Process in Indonesia**

The budget process or cycle consists of a set of sequential, inter-related budget activities recurring within a fiscal year. The Asian Development Bank (ADB, 2006) divided annual budget cycles into the following four overlapping stages:

1. Preparation (planning and drafting)
2. Authorization (deliberation and enactment)
3. Execution (implementation, monitoring, and control)
4. Accountability (audit, review, report and assess)

Budget formulation spans the first two of the four stages. It typically begins with planning and preparation, and subsequently concludes with the formal legislative enactment of the budget (usually through Parliament). The budget formulation process usually starts at the executive branch of the

government, where planning and drafting are led by a committee represented by the ministries or the departments of finance, economics, or planning (and related executive entities). After the drafting and approval from the executive branch, budget is then passed on to the legislative branch. The legislative budget committee (or its equivalent) handles the consideration and ultimate passage of the budget through Parliament.

The decentralization policy in Indonesia has caused recent changes to the local government budget system. Revised regulations governing local government systems, including the procedure for electing heads of regions, have altered the arrangement, patterns of relations, and authorities of the various players involved in planning and budgeting. With the enforcement of the regional autonomy policy, through the establishment of Law No. 22 of 1999 on the local government and Law No. 25 of 1999 on the financial balance between the central and regional governments, Indonesia's budget system has become less centralized and more performance oriented. These laws now provide greater opportunities for transparency and public participation, as well as new involvement opportunities for civil society in the budget process. Currently, at least four laws containing articles regulating the local government budgeting system have been established: (1) Law No. 25 of 2004 on the National Development Planning System, which stipulates the process flow and products of local development planning; (2) Law No. 17 of 2003 on State Finances; and (3) Law No. 33 of 2004 on Fiscal Decentralization, which—combined with Law No. 17—stipulates among other matters the process for drafting local government budgets; and (4) Law No. 32 of 2004 on Local Government, which aims to consolidate the local government planning system stipulated under Law No. 25 of 2004 and the local government budgeting system stipulated under Law No. 17 of 2003 and Law No. 33 of 2004.

## **Research Method**

The current study used a literature review as archival research was used to trace and document the development of accounting behaviour in the public sector context. Archival research involves reviewing a large number of documents, such as academic publications, government publications, acts and regulations, journals, media news, and other forms of records relevant to the issues under study.

Most documents were obtained from journals published by the Indonesia Accounting Symposium hosted by the Indonesia Accountant Institute–Chapter Accounting Lecturer. An analysis was conducted by reviewing all articles published between 1999 and 2013. By definition, a literature review is a summary of a subject field that supports the identification of specific research questions. In this study, literature search helped to identify and locate relevant documents and other sources. Conducting a literature review involves the following stages: scanning, making notes, structuring the literature review, writing the literature review, and building a bibliography.

## **Discussion**

Behavioural accounting research in public organizations is still rarely conducted in Indonesia. However, since 2000, more articles have increasingly been presented at the prestigious conference called the National Accounting Symposium. Most research has been inspired by similar research conducted in the context of business organizations, such as studies on accounting control systems associated with performance conducted by Darma (2005) or the phenomenon of budgetary slack (Mardiasmo, 2001; Henrika and Mardiasmo, 2002; Yuhertiana, 2004). Public sector organizations include government agencies and non-profit organizations. The government budget cycle consists of the planning phase, ratification phase, implementation phase, and reporting/accountability phase (Mardiasmo, 2000).

At the first symposium in 1999, only one study on public sector accounting was presented. This study focused on the topic of local taxes related to government policies used to decentralize local governments that year. No other articles had discussed the phenomenon of behaviour in the public sector. Clearly, the public sector as a new area of study was not yet common to researchers. Thirteen years later, however, the topic of public sector accounting emerged as a distinct field of study. In the subsequent sections, the behavioural aspects associated with each cycle of budgeting in local government are reviewed in detail.

## Planning Phase

The ADB (2006) explains that the planning phase is part of the drafting stage in the local government. This stage comprises the process of holding community meetings to gather public consensus, the drafting of activity programs by local governments' administrative units (agencies and services), and the draft submission of the proposed local government annual budget by the executive branch to the legislature. The executive budget team plays an important role in this process. The team members include the Regional Secretariat, the Regional Planning Agency, and the Regional Financial Administration Agency. The budget drafting process takes several months. Public opinion is sought in the process of determining program priorities. However, the final process of program development takes place behind closed doors by the respective administrative department heads.

Articles in Simposium Nasional Akuntansi (SNA) show that accounting research in the planning phase has two prospective actors: one from the community and another from the government agency. Sopanah (2010) found that public participation and awareness are sufficient, as shown by high attendance in both *musrenbang* and *pramusrenbang*. *Musrenbang*, or *Musyawarah Perencanaan Pembangunan*, is the stage of the budgeting system in Indonesia in which people gather at a community meeting to contribute to the budget proposal.

SNA articles show that government agencies' perspective often focuses on the issues of performance budgeting, budgetary slack, budget participation, and opportunistic behaviour. One new reform measure is performance budgeting. Rahayu, Ludigdo, and Afandy (2007) conducted a non-mainstream paradigm research to explore the budget process in Jambi Province. The performance budget is still rarely implemented, and individuals do not yet understand performance budgeting as a strategic tool. Their findings corroborate that of Widyantoro (2010), who showed that the general ideal of performance-based budgeting has not yet been achieved despite the accurate understanding of performance budgeting by staff and managers. Several mistakes in the budgeting process sequence include planning, implementation, performance measurement and evaluation, and reporting. The factors creating these problems include poor communication, integration of computerized accounting systems, reward-and-punishment

system, and personal work ethic. Ter Boght and Van Helden (2011) found that technical changes play a role in the success of making a new budget format. However, changes in the mindsets and in the use of the budget are even more important.

Budget behaviours, especially the topics of budgetary slack, budget participation, and opportunistic behaviour, have also attracted some researchers. The paradigm shift is difficult because ingrained organizational culture in reality is difficult to change. Consequently, the contents of the performance budget remain traditional. Planning, particularly of budgetary slack and participative budgeting, has become a concern to some researchers in the field of accounting (Mardiasmo, 2001; Henrika and Mardiasmo, 2002; Yuhertiana, 2004). Yuhertiana (2004) found a quasi-participative budgeting in East Java Province. Budgetary slack remains a significant problem. Several factors affect budgetary slack, including cultural factors such as paternal culture.

### **Ratification Phase**

The enactment stage begins when the executive branch submits the proposed budget to the legislature. This process is usually signaled by a speech given by the head of the region (Regent/Mayor) before the members of the Dewan Perwakilan Rakyat Daerah (DPRD). Within a certain time frame (around a month), the DPRD then discusses the draft budget. During this discussion period, consultations are held between the legislative budget committee and the executive budget team. The legislature has the opportunity to question the executive policies (ADB, 2006).

Abdullah and Asmara (2006) proved the following: (1) the legislature engages in political corruption through the realization of its discretionary power in the budgeting, (2) the Parliament makes budget decisions through the use of the budget's increased revenue as a source of financing for the proposed new activities, (3) the legislature exhibits opportunistic behaviour, and (4) the allocation of the proposed legislative budget is not based on budget priorities. Furthermore, Halim and Abdullah (2006) proved the following: (1) agency problems in the relationship between the executive and legislative budgeting branches are an integral part of the study of finance (including accounting) in public, political budgeting, and public economics;

(2) the concept of representation in the budget is not fully implemented in the public's interest because of the opportunistic behaviour (moral hazard) of the legislative branch; and (3) the executive agent tends to be a budget maximizer for opportunistic behaviour (both moral hazard and adverse selection).

Budget ratification is influenced by politics. Many local government budgets in Indonesia experience delays and such areas as Tanjung Pinang, Cimahi, and Sumenep have created overtime schedules for political reasons.

### **Implementation Phase**

The implementation stage begins when the APBD is ratified through a local regulation at the end of the year. The implementation phase runs for one year from the start of the fiscal year in January. Implementation is the responsibility of the executive through the local governments. Behavioural problems in this phase occur when the approved budget is inconsistent with the schedule. The local budget should be approved at the end of December, but the deadline is often extended up to March. Therefore, the activities conducted between January and March are limited. Conversely, close to the end of the year, activities in the government intensify to complete the project within the allotted budget. These delays certainly affect the quality of work done, especially work related to physical development activities.

The article of Pandanwangi and Ritonga (2010) explains how delayed local budget preparation has become a common phenomenon in local government budgeting in Indonesia. The schedule of budget preparation, as stipulated by regulations, has not yet been applied by local governments, and thus the regional economic growth is retarded. Solving this problem is critical, and the first step to finding a solution is to identify the factors that delay budget preparation. This research aims to identify the factors causing the phenomenon by using the local government of Rejang Lebong as an example. The process used to identify these factors is exploratory factor analysis. The result of this research shows that the following five factors delay local budget preparation: (1) executive and legislative relationship; (2) educational background; (3) performance indicator; (4) commitment and (5) arranger of the local budget.

Avianti (2006) contended that the professionalism of the government's human resources employees remains weak because of their poor understanding of accounting. The government's traditional mode of accounting still uses a cash basis and single-entry model; changing to a modern accounting system requires employee skill. Reform in the government accounting system requires the application of computer-based accounting as well. Having to play catch-up has forced officials to streamline the bureaucracy to improve their skills. Behavioural aspects arising from changes in the system affect individual aspects. Accordingly, Adam (2004) explored the locus of control of technological acceptance among Surabaya City government employees. Lina (2006) studied Bojonegoro legislators' understanding of modern accounting methods.

Widyaningsih, Triantoro, and Wiyantoro (2011) in SNA XI explored the implementation of an accounting information system. A strong relationship between the effectiveness of regional financial accounting systems and internal control systems was shown in their analysis. This finding indicates that the effectiveness of the regional financial accounting system has a significant influence on the internal control system. The regional financial accounting system has a positive, significant, and direct influence on the quality of financial accountability, as well as a significant and indirect influence on the quality of financial accountability through the financial reporting's quality of information. The internal control system has a significant and direct influence on the quality of financial accountability, as well as a significant and indirect influence on the quality of financial accountability through the financial reporting's quality of information.

Yudi, Sukoharsono, and Affandy (2009) in SNA XI examined the internal accounting control methods. Their results found the implementation of controlled accounting to be ineffective because the internal controlling environment "fundamental" to monitoring the performance of the public sector was not yet well established.

### **Phase Reporting/Accountability**

In this phase, Yentifa, Yurniwati, and Suhandha (2010) studied the government's user information needs. They found that financial information, economic information, compliance with the rules, performance, planning and

budgeting, and narrative information are strongly needed in governmental financial reports. Compared with the rules of governmental financial reporting in Government Regulation No. 24, 2005 (Government's Standard of Accounting) and the Regulation of the Minister of Domestic Affairs No. 13, 2006, the rules of governmental financial reporting are not completely consistent with user needs. Government Regulation NO 24, 2005 was a milestone in government accounting in Indonesia, as it spurred changes in the recording and reporting phases of accounting data. All public sector stakeholders, namely, the government/bureaucracy itself, the legislative branch, inspectors, supervisors, communities, NGOs, the media, donor agencies, and foreign governments, must understand the government's financial reports that consist of the Budget Realization Report, Balance Sheet, Cash Flow Statement and Notes on Financial Statements.

### **Conclusion, Implications and Limitations**

Our description and discussion above enable us to reach the following conclusion: problems in public sector organizations are generally caused by aspects of human behaviour driven by material or financial motivations. Therefore, future research must observe and find solutions to these problems through the field of behavioural public sector accounting.

The involvement of other various disciplines, such as psychology, sociology, politics, and economics, highlights the complexity of accounting behaviour in the public sector. Therefore, caution is needed when researchers strive to understand the unique characteristics of the public sector, especially researchers whose accounting background is crucial to the application of innovative changes in the business/private sector to the public sector.

The science of public sector accounting in Indonesia has developed extensively since 2000, which coincided with the reform era, particularly the public sector reform. Starting with the Act of Government Accounting Standards, the implementation of computerized accounting information systems and procurement system reform has spurred audit reform. This finding confirms that behavioural phenomenon influences the government's budgeting cycle.

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