

DAFTAR PUSTAKA

- Ashworth, R., Boyne, G., dan Delbridge, R. (2009). Escape from the iron cage? Organizational change and isomorphic pressures in the public sector. *Journal of public administration research and theory*, 19(1), 165-187.
- Biduri, Sarwenda, Rini, dan Oktavia, D. D. (2016). *Pengaruh Akuntansi Akrual terhadap Perilaku Aparatur dengan Perangkat Pendukung sebagai Variabel Moderating*. Paper presented at the Prosiding Seminar Nasional INDOCOMPAC.
- Burns, J., dan Scapens, R. W. (2000). Conceptualizing management accounting change: an institutional framework. *Management Accounting Research*, 11(1), 3-25.
- Cresswell, J. (2007). Qualitative inquiry and research design: Choosing among five approaches: Sage. USA.
- Cresswell, J. W. (1998). Qualitative inquiry and research design: Choosing among five traditions: Thousand Oaks, CA: Sage.
- Dambrin, C., Lambert, C., dan Sponem, S. (2007). Control and change—Analysing the process of institutionalisation. *Management Accounting Research*, 18(2), 172-208.
- Dillard, J. F., Rigsby, J. T., dan Goodman, C. (2004). The making and remaking of organization context. *Accounting, Auditing & Accountability Journal*.
- DiMaggio, P. J., dan Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American sociological review*, 147-160.
- Dowdle, W. R. (1998). The principles of disease elimination and eradication. *Bulletin of the World Health Organization*, 76(Suppl 2), 22.
- Ellahie, A., dan Ricco, G. (2017). Government purchases reloaded: Informational insufficiency and heterogeneity in fiscal VARs. *Journal of Monetary Economics*, 90, 13-27.
- Frumkin, P., dan Galaskiewicz, J. (2004). Institutional isomorphism and public sector organizations. *Journal of public administration research and theory*, 14(3), 283-307.
- Harun, H., An, Y., dan Kahar, A. (2013). Implementation and challenges of introducing NPM and accrual accounting in Indonesian local government. *Public Money & Management*, 33(5), 383-388.
- Harun, H., Hoque, Z., dan Bell, J. (2012). Institutionalization of accrual accounting in the Indonesian public sector. *Journal of Accounting & Organizational Change*.

- Harun, H., dan Kamase, H. P. (2012). Accounting change and institutional capacity: The case of a provincial government in Indonesia. *Australasian Accounting, Business and Finance Journal*, 6(2), 35-50.
- Harun, H., Van Peursem, K., Eggleton, I., dan Bell, J. (2012). Institutionalization of accrual accounting in the Indonesian public sector. *Journal of Accounting & Organizational Change*.
- Hassan, M. M. (2015). Transformation to more-accrual-based accounting practices in Indonesian government. *Journal of International Business Research*, 14(1), 147-174.
- Humiang, G. P., Saerang, D. P., dan Karamoy, H. (2015). Analisis Kesiapan Pemerintah Daerah Dalam Menerapkan Standar Akuntansi Pemerintahan Berbasis Akrual Dan Dampaknya Terhadap Sumber Daya Manusia Pada Pemerintah Kota Bitung. *Jurnal Riset Akuntansi dan Keuangan "Goodwill"*, 6(2).
- Indonesia, R. (2003). *Undang- Undang No. 17 Tahun 2003 tentang Keuangan Negara*.
- Indonesia, R. (2004). Undang-undang republik indonesia nomor 1 tahun 2004 tentang perbendaharaan negara.
- Indonesia, R. (2007). Permendagri Nomor 61 Tahun 2007 tentang Pedoman Teknis Pengelolaan Keuangan Badan Layanan Umum Daerah: Jakarta.
- Indonesia, R. (2010a). *Peraturan Pemerintah Nomor 71 Tahun 2010 tentang Standar Akuntansi Pemerintah*.
- Indonesia, R. (2010b). Peraturan Pemerintah Nomor 71 Tahun 2010 Tentang Standar Akuntansi Pemerintahan. *Jakarta (ID): Sekretaris Negara*.
- Jacobs, K., Marcon, G., dan Witt, D. (2004). Cost and performance information for doctors: an international comparison. *Management Accounting Research*, 15(3), 337-354.
- Lehtonen, T. (2007). DRG-based prospective pricing and case-mix accounting—Exploring the mechanisms of successful implementation. *Management Accounting Research*, 18(3), 367-395.
- Mardiana, R., dan Fahlevi, H. (2017). Pengaruh Pemahaman Akuntansi, Pengendalian Internal dan Efektivitas Penerapan Sap Berbasis Akrual terhadap Kualitas Laporan Keuangan (Studi pada Satuan Perangkat Kerja Kota Banda Aceh). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*, 2(2), 30-38.

- McIntosh, B., Sheppy, B., dan Cohen, I. (2014). Illusion or delusion–Lean management in the health sector. *International journal of health care quality assurance*.
- Nabiha, S., Scapens, dan W, R. (2005). Stability and change: an institutionalist study of management accounting change. *Accounting, Auditing & Accountability Journal*.
- Negara, S. (2015). Toward implementation of accrual basis in Indonesia government: Key success factors. *GSTF Journal on Business Review (GBR)*, 4(1).
- Ningsih, S. (2017). *Decoupling Implementasi Akuntansi Akrual Pada Pemerintah Kabupaten Dan Kota Di Provinsi Jawa Timur*. Universitas Airlangga.
- Novianti, I., Syamsidar, M., dan Syawalina, C. F. (2018). Pengaruh Implementasi Standar Akuntansi Pemerintahan Berbasis Akrual Dan Efektivitas Fungsi Pengawasan Terhadap Kinerja Keuangan Pemerintah Daerah Kabupaten Aceh Besar. *BALANCE: Economic, Business, Management and Accounting Journal*, 15(01).
- Nowicki, M. (2006). *HFMA's Introduction to Hospital Accounting*: Health Administration Press.
- Pettersen, I. J. (2004). From bookkeeping to strategic tools?: A discussion of the reforms in the Nordic hospital sector. *Management Accounting Research*, 15(3), 319-335.
- Purwanti, L. (2018). Apakah Standar Akuntansi Pemerintahan Berbasis Akrual Membawa Berkah? *Jurnal Akuntansi Multiparadigma*, 9(1), 173-191.
- Rachmawati, R., Djamburi, A., dan Andayani, W. (2018). Studi Fenomenologi Atas Implementasi Akuntansi Berbasis Akrual Pada Badan Layanan Umum Daerah RSUD Dr. Saiful Anwar Malang. *Jurnal Akuntansi Aktual*, 5(2), 121-128.
- Ratifah, I., dan Sri, M. (2015). Role of Culture in the Preparation Stage of the Implementation of Accrual Based Accounting. *International Journal of Economics, Commerce and Management*, III (10), ISSN, 2348, 0386.
- RI, K. D. N. (2013). Peraturan Menteri Dalam Negeri No. 64 Tahun 2013 Tentang Penerapan Standar Akuntansi Pemerintah Berbasis Akrual Pada Pemerintah Daerah: Jakarta.
- Savitri, R. A., dan Fanani, Z. (2017). The Institutionalization of Accrual Accounting: The Perspective of New Institutional Sociology Theory. *Jurnal Dinamika Akuntansi*, 9(2), 100-109.
- Scott, J. F. (1971). Internalization of norms.

Slamet, B. (2018). Faktor-faktor Yang Mempengaruhi Keberhasilan Penerapan Akuntansi Pemerintah Berbasis Akrual (Studi Kasus Pada Pemerintah Kota Bekasi). *JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)*, 2(2), 1-15.

Tina Dacin, M., Goodstein, J., dan Richard Scott, W. (2002). Institutional theory and institutional change: Introduction to the special research forum. *Academy of management journal*, 45(1), 45-56.