

DAFTAR PUSTAKA

- , 2020. Menkeu Paparkan Hasil Refocusing, dan Realokasi Anggaran di DPR. <https://www.kemenkeu.go.id/publikasi/berita/menkeu-paparkan-hasil-refocusing-dan-realokasi-anggaran-di-dpr/>. Diakses pada 19 Juni 2021
- Aduhene, D. T., & Osei-Assibey, E. (2021). Socio-Economic Impact of COVID-19 On Ghana's Economy: Challenges and Prospects. *International Journal of Social Economics*, 48(4), 543–556. <https://doi.org/10.1108/IJSE-08-2020-0582>
- Alkaraan, F. (2018). Public Financial Management Reform: An Ongoing Journey Towards Good Governance. *Journal of Financial Reporting and Accounting*, 16(4), 585–609. <https://doi.org/10.1108/JFRA-08-2017-0075>
- Anggayana, I. P. N., & Wirajaya, I. G. A. (2019). Pengaruh Prinsip-Prinsip Good Governance dan Budaya Organisasi Terhadap Kinerja Keuangan Lembaga Perkreditan Desa Kota Denpasar. *E-Jurnal Akuntansi*, 298(1), 325–341.
- Astuti, E., Suhadak, Rahayu, S. M., & Wilopo. (2018). The influence of information technology strategy and management support to the internal business process, competitive advantage, financial and non-financial performance of the company. *International Journal of Web Information Systems*, 14(3), 317–333. <https://doi.org/10.1108/IJWIS-11-2017-0079>
- Astuti, N. M. M. P., & Dharmadiaksa, I. B. (2014). Pengaruh Efektivitas Penerapan Sistem Informasi Akuntansi, Pemanfaatan dan Kesesuaian Tugas pada Kinerja Karyawan. *E-Jurnal Akuntansi*, 9(2), 373–384.
- Badan Pusat Statistik. (2020). Pertumbuhan Ekonomi Indonesia Triwulan I-2020. *Berita Resmi Statistik*, 39/05/Th. XXIII, 1–12.
- Badan Pusat Statistik. (2019). Keputusan Kepala Badan Pusat Statistik Nomor 267 Tahun 2019 tentang Rekapitulasi Hasil Analisis Beban Kerja di Lingkungan Badan Pusat Statistik Tahun 2017. Jakarta: Badan Pusat Statistik.
- Bai, J. J., Brynjolfsson, E., Jin, W., Steffen, S., & Wan, C. (2021). Digital Resilience: How Work From Home Feasibility Affects Firm Performance. *National Bureau of Economic Research Working Paper*, March 2021, 1–37.
- Ball, I. (2020). Reflections on Public Financial Management in The Covid-19 Pandemic. *Journal of Accounting & Organizational Change*, 16(4), 655–662. <https://doi.org/10.1108/JAOC-10-2020-0160>
- Beyer, J. M., & Trice, H. M. (1987). How an Organization's Rites Reveal Its Culture. *Organizational Dynamics*, 15(4), 5–24.

- Bhuiyan, F., Baird, K., & Munir, R. (2020). The Association Between Organisational Culture, CSR Practices and Organizational Performance in An Emerging Economy. *Meditari Accountancy Research*, 28(6), 977–1011. <https://doi.org/10.1108/MEDAR-09-2019-0574>
- Blöndal, J. R., Hawkesworth, I., & Choi, H.-D. (2009). Budgeting in Indonesia. *OECD Journal on Budgeting*, 2, 1–31.
- Bodnar, G. H., & Hopwood, W. S. (2013). *Accounting Information Systems Eleventh Edition*. Pearson Education, Inc.
- Bontis, N., Dragonetti, N. C., Jacobsen, K., & Roos, G. (1999). The Knowledge Toolbox : A Review of The Tools Available to Measure and Manage Intangible Resources. *European Management Journal*, 17(4), 391–402.
- Cooper, D. R., & Schindler, P. S. (2014). *Business Research Methods*. New York: McGraw-Hill/Irwin.
- Davis, J. H., Schoorman, F. D., & Donaldson, L. (1997). Toward a *stewardship theory* of management. *Academy of Management Review*, 22(I), 20–47.
- Dzulfaroh, Ahmad Naufal. 2021. “Hari Ini dalam Sejarah: WHO Tetapkan Covid-19 sebagai Pandemi Global.”<https://www.kompas.com/tren/read/2021/03/11/104000165/hari-ini-dalam-sejarah--who-tetapkan-Covid-19-sebagai-pandemi-global?page=all>, diakses pada 8 April 2021.
- Dženopoljac, V., Janošević, S., & Bontis, N. (2016). Intellectual Capital and Financial Performance in The Serbian ICT Industry. *Journal of Intellectual Capital*, 17(2), 373–396. <https://doi.org/10.1108/JIC-07-2015-0068>
- Faradina, I. (2016). Pengaruh Intellectual Capital dan Intellectual Capital Disclosure Terhadap Kinerja Keuangan Perusahaan. *E-Jurnal Akuntansi Universitas Udayana*, 15(2), 1623–1653.
- Floyd, S. W., & Wooldridge, B. (1990). Path Analysis of the Relationship between Competitive Strategy , Information Technology , and Financial Performance. *Journal of Management Information Systems*, 7(1), 47–64. <https://doi.org/10.1080/07421222.1990.11517880>
- Ghozali, Imam. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Semarang: Badan Penerbit Universitas Diponegoro
- Ghozali, Imam. (2021). *Partial Least Squares Konsep, Teknik, dan Aplikasi Menggunakan Program SmartPLS 3.2.9 Untuk Penelitian Empiris*. Semarang: Badan Penerbit Universitas Diponegoro

- Goodell, J. W. (2020). COVID-19 and Finance: Agendas for Future Research. *Finance Research Letters*, 35(March), 1–5. <https://doi.org/10.1016/j.frl.2020.101512>
- Haag, S., & Cummings, M. (2010). *Management Information Systems For The Information Age*. The McGraw-Hill Companies, Inc. <https://doi.org/10.1080/00221546.1978.11780376>
- Hair, Joe F, Sarstedt, M., Hopkins, L., & Kuppelwieser, V. G. (2014). Partial least squares structural equation modeling (PLS-SEM) An emerging tool in business research. *European Business Review*, 26(2), 106–121. <https://doi.org/10.1108/EBR-10-2013-0128>
- Hair, Joseph F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate Data Analysis*. New Jersey: Pearson Prentice Hall.
- Haliah, & Nirwana. (2019). The Development of Good Governance Model for Performance Improvement. *International Journal of Excellence in Government*, 1(1), 21–36. <https://doi.org/10.1108/IJEG-09-2018-0004>
- Hofstede, G. (1984). *Cultural Dimensions In Management And Planning*. January, 81–99.
- Jatmiko, B., Irawan, D., Machmuddah, Z., & Laras, T. (2020). Factors affecting regional government financial statements: Evidence from Indonesia. *Academic Journal of Interdisciplinary Studies*, 9(2), 89–100. <https://doi.org/10.36941/ajis-2020-0026>
- Jatmiko, B., Laras, T., & Wijayanti, A. (2020). Factors Influencing the Implementation of Non-profit Organization Financial Statements of Political Parties: Evidence from Indonesia. *The Journal of Asian Finance, Economics and Business*, 7(11), 185–194. <https://doi.org/10.13106/jafeb.2020.vol7.no11.185>
- Kawedar, W., Sodikin, Handayani, S., & Purwanto, A. (2019). Good Governance, Sistem Pengendalian Internal, dan Kinerja Keuangan Organisasi Sektor Publik. *Matrik : Jurnal Manajemen, Strategi Bisnis Dan Kewirausahaan*, 13(2), 214–222
- Kementerian Keuangan. (2020). *Laporan Pemerintah tentang Pelaksanaan Anggaran Pendapatan dan Belanja Negara Semester Pertama Tahun Anggaran 2020*.
- Kho, B (2018). 10 Peran Manajer dalam Organisasi Menurut Mintzberg. <https://ilmumanajemenindustri.com/10-peran-manajer-dalam-oganisasi-menurut-mintzberg/>. Diakses pada 28 Desember 2021.
- Kotey, B. A., & Sharma, B. (2019). Pathways from flexible work arrangements to financial performance. *Personnel Review*, 48(3), 731–747. <https://doi.org/10.1108/PR-11-2017-0353>

- Lestari, H. S. (2017). Pengaruh Intellectual Capital Terhadap Kinerja Perusahaan Asuransi di Indonesia. *Jurnal Manajemen*, XXI(03), 491–509.
- Li, P., Men, L. R., & Yue, C. A. (2020). An exploratory study of stewardship for Chinese nonprofit organizations. *International Journal of Nonprofit and Voluntary Sector Marketing*, 25(2), 1–12. <https://doi.org/10.1002/nvsm.1655>
- Lukiman, R. H., & Lestarianto, J. W. (2016). Pengaruh Penerapan Sistem Informasi Akuntansi, Pemanfaatan Sistem Informasi, Efektivitas Penggunaan Sistem Informasi Akuntansi, Kepercayaan Atas Teknologi Sistem Informasi Akuntansi, Dan Teknologi Informasi Terhadap Kinerja Individu Karyawan. *Ultimaccounting : Jurnal Ilmu Akuntansi*, 8(2), 46–65. <https://doi.org/10.31937/akuntansi.v8i2.581>
- Maharsi, S. (2000). Pengaruh Perkembangan Teknologi Informasi Terhadap Bidang Akuntansi Manajemen. *Jurnal Akuntansi Dan Keuangan*, 2(2), 127–137.
- Marzban, S., Durakovic, I., Candido, C., & Mackey, M. (2021). Learning to Work From Home : experience of Australian workers and organizational representatives during the first Covid-19 lockdowns. *Journal of Corporate Real Estate*, 23(3), 203–222. <https://doi.org/10.1108/JCRE-10-2020-0049>
- Mills, D. E., Bradley, L., & Keast, R. (2021). NPG and *Stewardship theory*: remedies for NPM privatization prescriptions. *Public Management Review*, 23(4), 501–522. <https://doi.org/10.1080/14719037.2019.1695883>
- Narayan, P. K., Phan, D. H. B., & Liu, G. (2021). COVID-19 Lockdowns, Stimulus Packages, Travel Bans, and Stock Returns. *Finance Research Letters*, 38(January).
- Nirwana, N. (2018). The Effect of Human Capital on Regional Financial Conditions Through Cultural Capital of Employees. *International Journal of Law and Management*, 60(4), 965–978. <https://doi.org/10.1108/IJLMA-03-2017-0042>
- O'Reilly, C. A. I., Chatman, J., & Caldwell, D. F. (1991). People and Organizational Culture : A Profile Comparison Approach To Assessing Person-Organization Fit. *The Academy of Management Journal*, 34(3), 487–516.
- Oliyan, F., & Heriyanto, R. (2020). Analisis Dampak Surat Edaran Reformasi Birokrasi Nomor 34 Tahun 2020 Terhadap Kinerja Keuangan Perusahaan Sektor Telekomunikasi yang Terdaftar di Bursa Efek Indonesia. *Jurnal Akuntansi Dan Manajemen*, 15(2), 50–55.
- Pérez, M. P., Sánchez, A. M., & De Luis Carnicer, M. P. (2003). The organizational implications of human resources managers' perception of teleworking. *Personnel Review*, 32(6), 733-755+801. <https://doi.org/10.1108/00483480310498693>

- Priagung, D. E., & Mafudi, E. K. S. (2016). Pengaruh Penyerapan Anggaran, Budaya Organisasi, Kepuasan Kerja dan Pengawasan Inspektorat Terhadap Kinerja Keuangan Organisasi Publik (Studi Pada Pemerintah Daerah Kabupaten Banjarnegara). *Al-Tijary Jurnal Ekonomi Dan Bisnis Islam*, 2(1), 1–15.
- Purnamasari, L. (2019). Analisis Pengeluaran Anggaran Terhadap Capaian Kinerja Keuangan. *Jurnal Pendidikan Akuntansi & Keuangan*, 7(1), 31–46. <https://doi.org/10.17509/jpak.v7i1.15802>
- Putra, I. G. D., & Putri, I. G. A. M. A. D. (2020). Pengaruh Penerapan Prinsip-Prinsip Good Governance dan Budaya Organisasi terhadap Kinerja Keuangan. *E-Jurnal Akuntansi*, 30(8), 2078–2088. <https://doi.org/10.24843/EJA.2020.v30.i08.p14>
- Raharjo, E. (2007). Teori Agensi dan Teori Stewardship dalam Perspektif Akuntansi. *Fokus Ekonomi*, 2(1), 37–46.
- Rahmawati, A., Moeljadi, Djumahir, & Sumiati. (2018). How Do Agency Theory , *Stewardship theory* and Intellectual Capital as a Solution for Agency Conflict ? *Journal of Management Research*, 10(2), 94–111. <https://doi.org/10.5296/jmr.v10i2.12843>
- Republik Indonesia. (2021). Peraturan Menteri Keuangan Nomor 22/PMK.02/2021 Tahun 2021 tentang Pengukuran dan Evaluasi Kinerja Anggaran Kementerian Negara/Lembaga. Jakarta: Kementerian Keuangan Republik Indonesia.
- Republik Indonesia. (2020). Surat Edaran Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor 19 Tahun 2020 tentang Penyesuaian Sistem Kerja ASN dalam Upaya Pencegahan Penyebaran Covid-19 di Lingkungan Instansi Pemerintah. Jakarta: Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi.
- Republik Indonesia. (2020). Surat Edaran Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor 34 Tahun 2020 tentang Perubahan atas Surat Edaran Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor 19 Tahun 2020 tentang Penyesuaian Sistem Kerja ASN dalam Upaya Pencegahan Penyebaran Covid-19 di Lingkungan Instansi Pemerintah. Jakarta: Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi.
- Republik Indonesia. (2020). Keputusan Menteri Keuangan Nomor 223/KMK.01/2020, tentang Implementasi Fleksibilitas Tempat Bekerja (*Flexible Working Space*) di Lingkungan Kementerian Keuangan. Jakarta: Kementerian Keuangan.
- Republik Indonesia. (2020). Surat Edaran Menteri Keuangan Nomor 22/MK.1/2020 tentang Sistem Kerja Kementerian Keuangan pada Masa Transisi dalam Tatanan Normal Baru. Jakarta: Kementerian Keuangan.

- Riawan. (2016). Pengaruh Kualitas Sumber Daya Manusia dan Kualitas Anggaran Terhadap Kinerja Keuangan Daerah yang Dimoderasi dengan SIMDA Pada SKPD Kabupaten Buton Utara. *Jurnal Ekonomi & Studi Pembangunan*, 8(1), 50–60.
- Rompho, N. (2017). HC and Financial Performance with Two HRM Strategies. *International Journal of Productivity and Performance Management*, 66(4), 459–478. <https://doi.org/10.1108/IJPPM-12-2015-0184>
- Salim, S. M., & Karyawati, G. (2013). Pengaruh Modal Intelektual Terhadap Kinerja Keuangan. *Jurnal Bisnis Dan Kewirausahaan Journal of Business and Entrepreneurship*, 1(2), 74–91.
- Satyawati, N. M. R., & Suartana, I. W. (2014). Pengaruh Gaya Kepemimpinan dan Budaya Organisasi Terhadap Kepuasan Kerja yang Berdampak Pada Kinerja Keuangan. *E-Jurnal Akuntansi Universitas Udayana*, 6(1), 17–32.
- Schein, E. R. (1984). Coming to a New Awareness of Organizational Culture. *Sloan Management Review*, 25(2), 3–16.
- Schillemans, T., & Bjurstrøm, K. H. (2020). Trust and verification: balancing agency and *stewardship theory* in the governance of agencies. *International Public Management Journal*, 23(5), 650–676. <https://doi.org/10.1080/10967494.2018.1553807>
- Schultz, T. W. (1962). Reflections On Investment In Man. *The Journal of Political Economy*, LXX(5), 1–8.
- Segal, L., & Lehrer, M. (2012). The Institutionalization of Stewardship: Theory, Propositions, and Insights from Change in the Edmonton Public Schools. In *Organization Studies* (Vol. 33, Issue 2). <https://doi.org/10.1177/0170840611433994>
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill-Building Approach*. West Sussex: John Wiley & Sons Ltd.
- Shin, N. (2001). The impact of information technology on financial performance: The importance of strategic choice. *European Journal of Information Systems*, 10(4), 227–236. <https://doi.org/10.1057/palgrave.ejis.3000409>
- Shin, N. (2006). The impact of information technology on the financial performance of diversified firms. *Decision Support Systems*, 41(4), 698–707. <https://doi.org/10.1016/j.dss.2004.10.003>
- Simarmata, R., & Subowo. (2016). Pengaruh Intellectual Capital Terhadap Kinerja Keuangan dan Nilai Perusahaan Perbankan Indonesia. *Accounting Analysis Journal*, 5(1), 1–9.

- Simpson, S., & Cacioppe, R. (2001). Unwritten Ground Rules : Transforming Organization Culture to Achieve Key Business Objectives and Outstanding Customer Service. *The Leadership & Organization Development Journal*, 22(8), 394–401.
- Solechan, A. (2017). Pengaruh Efisiensi Modal Intelektual Terhadap Kinerja Keuangan Perusahaan di Indonesia. *Jurnal Kajian Akuntansi*, 1(1), 87–100.
- Sudarsana, I. N., & Budiasih, I. G. A. . (2019). Pengaruh Gaya Kepemimpinan dan Budaya Organisasi Pada Kinerja Keuangan dengan Penerapan Good Corporate Governance sebagai Variabel Moderasi. *E-Jurnal Akuntansi*, 29(1), 78–95.
- Sukarta, I. W., Badera, I. dewa N., & Ratnadi, N. M. D. (2017). Pengaruh Kompetensi, Pemanfaatan Teknologi Informasi, Komitmen dan Revisi Anggaran pada Efektivitas Pengelolaan Anggaran Universitas Udayana. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 11, 3917–3950.
- Suluh, A. R. B. (2013). Pengaruh Karakteristik Penganggaran Terhadap Kinerja Pelaksanaan Anggaran Pemerintah (Studi Pada Satuan Kerja Lingkup Wilayah Kerja KPPN Malang). *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya*, 1–20.
- Ting, I. W. K., Ren, C., Chen, F.-C., & Kweh, Q. L. (2020). Interpreting The Dynamic Performance Effect of Intellectual Capital Through A Value-Added- Based Perspective. *Journal of Intellectual Capital*, 21(3), 381–401. <https://doi.org/10.1108/JIC-05-2019-0098>
- Wibisono, T. (2012). Tantangan Antara Pertumbuhan dan Value for Money. *Warta Pengawasan*, Maret 2012, 13–15.
- Wong, A. H. K., Cheung, J. O., & Chen, Z. (2021). Promoting effectiveness of “working from home”: findings from Hong Kong working population under COVID-19. *Asian Education and Development Studies*, 10(2), 210–228. <https://doi.org/10.1108/AEDS-06-2020-0139>
- Zhang, Y., Diao, X., Chen, K. Z., Robinson, S., & Fan, S. (2020). Impact of COVID-19 On China’s Macroeconomy and Agri-Food System – An Economy-Wide Multiplier Model Analysis. *China Agricultural Economic Review*, 12(3), 387–407. <https://doi.org/10.1108/CAER-04-2020-0063>