

DAFTAR PUSTAKA

- Adam, A., Delis, M., & Kammas, P. (2008). Fiscal Decentralization And Public Sector Efficiency: Evidence From OECD Countries. *CESifo Working Paper N. 2364 Category 1: Public Finance*.
- Alfada, A. (2019). Fiscal Decentralization and Government Expenditure Efficiency in Indonesia: A Malmquist Productivity Index. *Expert Journal of Economics*, 7(1), 45-57.
- Alonso, J., & Andrews, R. (2018). Fiscal Decentralization and Local Government Efficiency: Does Relative Deprivation Matter? *Environment and Planning C: Politics and Space*, 37(2), 1–44.
- Azimi, A. (2020). Analisis Perbandingan Efisiensi, Efektivitas dan Kemampuan Fiskal pada Era Otonomi Daerah di Kabupaten/Kota Propinsi Kalimantan Barat. *Jurnal Keuangan Dan Perbankan Syariah*, 1(1), 92–109.
- Bahl, R. W., & Nath, S. (1986). Public Expenditure Decentralization in Developing Countries. *Environment and Planning C: Government and Policy*, 4(4), 405–418.
- Balaguer-Coll, M. T., Prior, D., & Tortosa-Ausina, E. (2010). Decentralization and Efficiency of Local Government. *The Annals of Regional Science*, 45(3), 571–601.
- Bank Dunia. (2020). *Kajian Belanja Publik Indonesia : Belanja untuk Hasil yang Lebih Baik*.
- Banker, R. D., Charnes, A., & Cooper, W. W. (1984). Some Models for Estimating Technical and Scale Inefficiencies in Data Envelopment Analysis. *Management Science*, 30(9), 1078–1092.
- Barankay, I., & Lockwood, B. (2007). Decentralization and the productive efficiency of government: Evidence from Swiss cantons. *Journal of Public Economics*, 91(5–6), 1197–1218.
- Bardhan, P., & Mookherjee, D. (2000). Capture And Governance At Local And National Levels. *American Economic Review*, 90(2), 135–139.
- Besley, T., & Case, A. (1995). Incumbent Behavior: Vote-seeking, Tax-setting, and Yardsick Competition. *American Economic Review*, 85, 25–45.
- Besley, T. and Smart, M. (2007). Fiscal Restraints and Voter Welfare. *Journal of Public Economics*, 91, 755–773.

- Bird, R. M. (2012). Subnational Taxation in Developing Countries: A Review of the Literature. *Journal of International Commerce, Economics and Policy*, 2(1), 139–161.
- Boetti, L., & Piacenza, M. (2012). Decentralization and Local Governments' Performance: How Does Fiscal Autonomy Affect Spending Efficiency? *Public Finance Analysis*, 68(3), 269–302.
- Borge, L. E., Falch, T., & Tovmo, P. (2008). Public Sector Efficiency: the Roles of Political and Budgetary Institutions, Fiscal Capacity, and Democratic Participation. *Public Choice*, 136, 475–495.
- BPK. (2016). Opini WTP dan Korupsi. *Majalah AKUNTAN*.
- Brennan, G., & Buchanan, J. (1980). *The Power to Tax. Analytical Foundations of a Fiscal Constitution*. Cambridge University Press.
- Charnes, A., Cooper, W. W., & Rhodes, E. (1978). Measuring the Efficiency of Decision Making Units. *European Journal of Operational Research*, 2(6), 429–444.
- Cooper, W. W., Seiford, L. M., & Zhu, J. (2011). *Handbook on Data Envelopment Analysis* (Vol. 164). Springer US.
- Garcia, J. T., González, B. S., & Rodríguez, J. M. A. (2019). Data Envelopment Analysis Efficiency of Public Services: Bootstrap Simultaneous Confidence Region. *Statistics and Operations Research Transactions*, 43(2), 337–354.
- Gujarati, D., & Porter, C. D. (2015). *Dasar-dasar Ekonometrika* (5th Editions). Salemba Empat.
- Gupta, S., & Verhoeven, M. (2001). The Efficiency of Government Expenditure: Experiences from Africa. *Journal of Policy Modelling*, 23, 433–467.
- Hayek, F. A. (1945). The Use of Knowledge in Society. *American Economic Review*, 35, 519–530.
- Inter-American Development Bank. (1997). *Latin America After A Decade of Reforms*. Inter-American Development Bank.
- Iskandar, A. (2021). Desentralisasi dan Efisiensi Belanja Fungsi Pendidikan serta Implikasinya terhadap Kesejahteraan Masyarakat di Propinsi Sulawesi Selatan. *Jurnal Informasi Keuangan Dan Akuntansi*, 5(1), 11–24.
- Iskandar, A. (2022). Analisis Dinamis Dampak Desentralisasi Fiskal terhadap Efisiensi Belanja Kesehatan dan Kesejahteraan : Studi Kasus Kabupaten/Kota di Sulawesi Selatan. *Jurnal Informasi Keuangan Dan Akuntansi*, 6(1), 49–62.
- Kee, J. (2003). *Fiscal Decentralization: Theory as Reform*. Tax Policy Management and Division of Responsibilities among Levels of Government.

- Kementerian Keuangan. (2021). *Dua Dekade Implementasi Desentralisasi Fiskal di Indonesia*.
- Letelier-Saavedra, L. E., & Saez-Lozano, J. L. (2015). Fiscal Decentralization in Specific Areas of Government: An Empirical Evaluation Using Country Panel Data. *Environment and Planning C: Government and Policy*, 33, 1344–1360.
- Litvack, J., & Seddon, J. (1999). *Decentralization: Briefing Notes*. World Bank.
- Musgrave, R. A. (1959). *The Theory of Public Finance*. McGraw-Hill.
- Nannyonjo, J., & Okot, N. (2013). Decentralization, Local Government Capacity and Efficiency of Health Service Delivery in Uganda. *Journal of African Development*, 15(1), 125–158.
- Oates, W. E. (1972). *Fiscal Federalism*. Harcourt Brace Jovanovic.
- Otoo, I., & Danquah, M. (2021). Fiscal Decentralization and Efficiency of Public Services Delivery by Local Governments in Ghana. *African Development Review*, 33(3), 411–425.
- Purwantoro, R., & Siswandi, E. (2006). Pengolahan dan Skala Terbatas dengan Metode Data Envelopment Analysis (DEA) Studi Kasus Efektivitas Proses Peluncuran Produk Baru. *Jurnal Usahawan LMFEUI*, 1(2), 1–17.
- Rambe, R. A. (2020). Inefisiensi Belanja Pemerintah Daerah di Indonesia: Pendekatan DEA dan Regresi Logit. *Indonesian Treasury Review: Jurnal Perpendidaraan, Keuangan Negara Dan Kebijakan Publik*, 5(4), 311–324.
- Simson, R., Sharma, N., & Aziz, I. (2011). A Guide to Public Financial Management Literature: For Practitioners in Developing Countries. *ODI Publication*, 1-39.
- Sjafrizal. (2014). *Perencanaan Pembangunan Daerah Dalam Era Otonomi*. RajaGrafindo Persada.
- Slinko, I. (2002). Fiscal Decentralization on The Budget Revenue Inequity among Municipalities and Growth Russian Regions. *Economics Education and Research Consortium*.
- Solé, A., & Esteller, A. (2005). Does Decentralization Improve the Efficiency in the Allocation of Public Investment? Evidence from Spain. *Working Paper, Institut d'Economia de Barcelona*.
- Sow, M., & Razafimahefa, I. F. (2015). Fiscal Decentralization and the Efficiency of Public Service Deliver. *IMF Working Paper*.
- Stigler, G. (1957). *The Tenable Range of Functions of Local Government*. US Congress Joint Economic Committee. (ed.) *Federal Expenditure Policy for Economic Growth and Stability*. Government Printing Office.

- Thorn, K., & Lyndrup, M. (2002). The Quality of Public Expenditure: Challenges and Solutions in Results Focused Management in the Public Sector. *Journal of Public Policy*, 1–14.
- Tiebout, C. M. (1956). A pure Theory of Local Government Expenditure. *Journal of Political Economy*, 64(5), 416–424.
- Utomo, S. H., & Sumarsono, H. (2009). Dampak Kebijakan Desentralisasi Fiskal terhadap Efisiensi Sektor Publik dan Pertumbuhan Ekonomi di Jawa Timur. *Jurnal Ekonomi Studi Pembangunan*, 1(2), 89–98.
- Vincova, K. (2005). Theory Using DEA Models to Measure Efficiency. *Technical University Kosice. BIATEC.*, 13(8).
- Widodo, B. T. (2019). Evaluasi Dinamis Dampak Fiskal Otonomi Khusus terhadap Efisiensi Layanan Publik Dan Pertumbuhan Ekonomi di Provinsi Papua, Papua Barat dan Aceh Tahun 2011-2017. *Kajian Ekonomi Keuangan*, 31(53), 31–53.
- Wooldridge, J. M. (2015). *Introductory Econometrics: A Modern Approach, Sixth Edition*. Cengage Learning.
- Yuwono, S., Indrajaya, T.A., & Haryandi. (2005). Penganggaran Sektor Publik: Pedoman Praktis Penyusunan, Pelaksanaan, dan Pertanggungjawaban APBD (Berbasis Kinerja). Nayumedia.