

BUDGETING MODEL WITH FINANCIAL INFORMATION SYSTEM (SIK) APPLICATION BASED ON FINANCIAL REPORT IN THE INDUSTRY 4.0 ERA

Syamsuria¹, Muh Asdar², Indriyanti Sudirman³
Universitas Hasanuddin

Abstract

This research analyzed the budgeting system and the budget ceiling setting within the scope unit of Universitas Hasanuddin, whether the current budgeting model of Universitas Hasanuddin (the performance-based budgeting) was still relevant to current conditions in the fourth industrial revolution (industry 4.0), as well as the shortcomings of the budgeting system in the financial information system application within the environment of Universitas Hasanuddin. This research used a descriptive analysis method and data calculation analysis to measure the effectiveness and efficiency of the budget. The data analysis consisted of interviews, observation, and documentation data. The data validation was carried out by triangulation, including the triangulation method, data sources, and the data itself. The results showed that APPKeu was more effective and efficient than the FIS application. The ceiling was set from upstream to downstream; on the other hand, the budget planning was from downstream to upstream. The budgeting model at Universitas Hasanuddin was performance-based. However, the supported by Industry 4.0, born by the current chancellor of Universitas Hasanuddin. This research emphasized a rubric for application system guidance and Tor for implementing activities, chancellor commitments, and data backup.

Keywords: Industrial Revolution, e-Budgeting, Knowledge Management

INTRODUCTION

The rapid development of technology can be seen today. There are so many changes in human life, such as communication and data processing, both for individuals and public organizations. Since the beginning of this century, we have entered the fourth industrial revolution (industry 4.0), marked by the development of sensor technology and the digitalization era (Alamsyah, 2018).

Industry 4.0 is a period where technology is developing very quickly, allowing communication to exchange information via the internet, which is used as a communication tool between individuals and systems. There are four main things related to Industry 4.0, namely cyber-physical systems (connections between the real world and the virtual world), internet of things (IoT), internet of service (IoS), and smart factory (Roblek, Mesko & Krapz, 2016, in Purwandini & Irwansyah, 2018).

The impact of Industry 4.0 is that various activities can be carried out via the internet or wireless networks and various digital systems, which, of course, facilitate and accelerate various human activities. All elements of life have been affected by technological developments, including private organizations and public organizations. Private organizations and public organizations must follow technological developments in providing services to the community. At this time, the term industrial revolution is used in the industrial sector and government or bureaucracy. Digitization has entered and has affected the delivery of services and government worldwide, including in Indonesia.

In Indonesia, public organizations anticipate increasingly unstoppable technological developments by carrying out various innovations in government administration. This is also in line with bureaucratic reform, which focuses on organizational issues, laws, regulations, human resources, authority, public services, and mindset. Therefore, one of the steps taken to face Industry 4.0 is the application of e-Government to serve the community, both information services, and data transparently.

E-Government is a management information system in implementing public services based on information and communication technology, which is used as a medium of interactive information and communication between the government and community groups, and fellow government agencies themselves. E-Government carried out by the government starts from a simple form of service, namely the provision of information and computer-based data about the implementation of government and development as a form of transparency in public services.

Budgeting in public sector organizations is a reasonably complicated process. The characteristics of public sector budgeting are different from budgeting in the private sector. In the private sector, the budget is part of a company secret closed to the public. On the contrary, in the public sector, the budget must be informed to the public to be evaluated, criticized, and discussed for input (Sri Rahayu, 2007).

New demands have emerged for public sector organizations to apply a new paradigm, namely the principles of good governance. Good governance is the most prominent issue in public administration management today. Good governance is closely related to the New Public Management (NPM). New Public Management is the most current public administration management system globally. It is being realized in almost all developed countries. New Public Management is a global phenomenon that aims to improve efficiency and effectiveness, increase responsiveness, and improve managerial accountability of public organizations (Bambang Sancoko et al., 2008).

Currently, technology is developing rapidly and has entered Industry 4.0 which is often known as the digitalization era. All lifelines have been affected by the digital era, including government agencies. Indonesia is already preparing to face changes in the impact of digitalization by carrying out bureaucratic reforms, which are a form of government transformation in dealing with changes in government towards e-Government, namely an internet-based government administration system, as well as by carrying out various innovations in government services and administration, one of which is an internet-based government administration system. The other is applying the e-Budgeting system as a form of transparency carried out by the government in the preparation of the budget. Universitas Hasanuddin is one of the large public universities in Eastern Indonesia that manages a massive source of APBN funds and therefore requires a substantial financial responsibility.

Thus, a budgeting model with the financial information system (FIS) application based on the financial report in Industry 4.0 is expected to motivate Universitas Hasanuddin as a public organization to implement better budgeting based on financial reporting in Industry 4.0.

LITERATURE REVIEW

A. e-Budgeting

According to Harahap (2001:15), budget is a concept that helps management, which dissolves in the management function, helps, and makes it easier for management to achieve goals. A budget consists of a series of estimates that can carry out the company's activities in a period, especially in the future. Meanwhile, according to Nafarin (2004:1), a budget is a systematic financial plan prepared based on an approved program. A budget is a written plan regarding the activities of an organization expressed in units of money for a certain period. According to Suharman (2006:76), a budget is a tool used in a company or business organization to disclose activity plans in quantitative units, coordinate and implement, control operational activities, and assess managerial performance in a company organization.

There are four types or models of budgeting applied to public organizations, both in Indonesia and in other advanced countries, including 1) line-item budgeting, 2) planning programming budgeting system (PPBS), 3) performance-based budgeting, and 4) zero-based budgeting. Each type of budgeting model has its advantages and disadvantages. Universitas Hasanuddin uses types of financial reporting consisting of 1) general cash book, 2) bank subsidiary ledger, 3) cash, 4) UP, 5) LS, 6) tax, 7) current account, 8) BPP/UM, and 9) others. In addition to Treasurer Financial Reporting, Reporting on

Academic, Student Affairs, and Personnel, it also includes Financial Data such as the WUR (World University Ranking) Report.

B. Knowledge Management

Knowledge management is a business process related to creating new knowledge and ensuring knowledge within the organization whenever needed (Kör & Maden, 2013; Parlbly & Taylor, 2000). Creativity business owners or managers can become strategic thinkers (Gunasekaran et al., 2011).

The emergence of digitalization to improve the quality of innovation increasingly encourages companies to optimize the knowledge management process because focusing on internal knowledge and exposure to external knowledge alone is not enough to increase innovation (Nambisan, 2017). In the context of the creative industry, knowledge is embedded in daily routines (Lampel, 2016). Imagine: How much knowledge will be lost if not managed properly? (Suraj, 2013).

Knowledge management has three interrelated elements: people, process, and technology. These elements are the basis for determining the success of the application of knowledge management. Accordingly, the next step is integrating people and processes, then the technology to facilitate the exchange of information, knowledge, experience, and expertise (Bhatt, 2000).

People are the most significant main element in the knowledge management process compared to other elements. People act as producers of knowledge and act as disseminators of knowledge. This aspect must be considered carefully because, without a driver, the knowledge management process will not run optimally. The process is related to knowledge capture, namely, taking knowledge values into a media, which will then be conveyed to other individuals. This element will facilitate the creation of knowledge and transfer of knowledge. Technology can be an enabler of how knowledge management is applied, for example, as a means of regulating incoming knowledge, then how to store that knowledge into the system, and assisting the process of communication and collaboration of knowledge. The technology element is seen as a supporting medium in converting knowledge and spreading knowledge from the people element. In this way, the availability of technology in knowledge management has no meaning without people and process elements.

Hence, the knowledge management process needs to be understood as a strategy. The value of company excellence is to create innovation quickly, supported by knowledge management (Nawawi, 2012). Knowledge management in the creative industry is assessed as a source of business resilience (Gunasekaran et al., 2011). A new business paradigm emphasizes knowledge resources for value creation (Marr et al., 2004). The role of knowledge management is undoubtedly a necessary process. We know that innovation is so dynamic that it requires the creation of ideas that are integrated with organizational processes, activities, and policies. Because ideas and knowledge are unlimited, the knowledge management process must be carried out continuously and continuously. Knowledge management can improve the company's ability to create innovation and optimize the ability of human resources to find creative ideas (Rahab, 2011; Lin, 2007).

C. Industry 4.0

The term Industry 4.0 was born from the idea of the fourth industrial revolution. In Davies (2015), quoted by Hoedi Prasetyo and Wahyudi Sutopo (2018), the European Parliamentary Research Service said that the industrial revolution occurred four times. The first industrial revolution occurred in England in 1784 when the steam engine and mechanization began to replace human work. The second revolution occurred at the end of the 19th century when production machines powered by electricity were used for mass production activities. The use of computer technology for manufacturing automation starting in the 1970s marked the third industrial revolution.

The rapid development of sensor technology, interconnection, and data analysis has given rise to integrating all these technologies into various industrial fields. This idea is predicted to be the next industrial revolution. The number four in the term Industry 4.0 refers to the fourth revolution. Industry 4.0 is a unique phenomenon compared to the three industrial revolutions that preceded it. Industry 4.0 was announced a priori because actual events have not yet occurred and are still ideas.

Industry 4.0 is a period where technology is developing very quickly, allowing communication to exchange information via the internet, which is used as a communication tool between individuals and systems. There are four main things related to the industrial revolution 4.0, namely the Cyber-physical system (the connection between the real world and virtual world), the Internet of Things (IoT), the Internet of Service (IoS), and Smart-factory (Roblek, Mesko & Krapz, 2016, in Purwandini & Irwansyah, 2018).

A more technical understanding was conveyed by Hoedi Prasetyo and Wahyudi Sutopo (2018) that Industry 4.0 is the integration of Cyber-Physical Systems (CPS) and Internet of Things and Services (IoT and IoS) into industrial processes, including manufacturing and logistics and other processes. CPS is a technology that combines the real world with the virtual world. This merger can be realized by integrating physical and computing processes (embedded computers and network technology) in a close loop. There are six design principles of Industry 4.0, namely interoperability, virtualization, decentralization, actual time capability, service-oriented, and modular.

Based on some of the explanations above, Industry 4.0 can be interpreted as an industrial era where all entities can communicate with each other in real-time based on the use of the internet and CPS technology to achieve the goal of achieving new value creation. Industry 4.0 now presents a new line of business, namely employment and new professions. Unexpectedly, a job emerged as a political buzzer, social media admin, and brand endorser. The threat is that artificial intelligence machines and robots will replace professions and jobs. Quoting Tjandrawinata (2016: 1), he states that technological advances have finally made automation possible in almost all fields.

New technologies and approaches that combine the physical, digital, and biological worlds will fundamentally change the way people live and interact. Wolter (in Yahya, 2018: 6) identifies the challenges of industry 4.0, namely the problems of information technology security, reliability, and stability of production machines, lack of adequate skills, reluctance to change by stakeholders, and the loss of many jobs due to turning into automation. The challenges of the industrial revolution 4.0 era are becoming increasingly complex, including in the education sector.

The world of education is currently required to have converted to the digital world and must be completely cyber. For example, e-library (digital library), e-learning (digital learning), e-book (online book), and so on. The shift in teaching style shifts from the teacher center to the student center, which can undoubtedly increase student interest in learning. The use of information and communication technology in learning into learning innovations has a positive effect in terms of interest in learning and learning outcomes. Teachers do not need to print pages of test questions for their students. Students can take evaluations with various online applications such as Edmodo and Kahoot (Wijayanti, 2017:7-8).

The presence of the industrial revolution 4.0 can erase some types of work. This is because the work done by humans can gradually be replaced with program digitization technology. Lack of adequate skills also demands high skill competence—reluctance to change stakeholders, stagnation in technology, information, and communication. Uneven changes in curriculum, models, strategies, approaches and teachers in learning strengthen new literacy. It has a Strategic Role.

D. Financial Information System (FIS)

A financial Information System (SIK) is a computer technology-based Financial Information System for financial administration. In government agencies, performance reports are prepared in Performance Accountability Reports within Government Agencies, commonly known as LAKIP. LAKIP is a form of accountability as stated in the presidential instruction through Presidential Instruction No.7/1999 on accountability for the performance of government agencies, which was later reaffirmed through LAN Decree No.239/IX/6/8/2003 dated March 25, 2003, regarding guidelines for preparing accountability reports for government agencies.

E. Policy Implementation Theory

Policy implementation is a dynamic process that includes many factors (Grizzle and Pettijohn, 2002). The approach used in analyzing the implementation of Performance-Based Budgeting is the theory proposed by George C. Edward III. According to Edwards (1980), there are four variables in the implementation of public policy, namely communications, resources, dispositions or attitudes, and bureaucratic structure. According to Edwards (1980), these four factors must be implemented simultaneously because they have a close relationship, namely communications, resources, dispositions or attitudes, and bureaucratic structure.

Conceptual Model

Figure 1. Conceptual Model



RESEARCH METHOD

Research Design and Site

The research object of this case study is Universitas Hasanuddin as a work unit in the higher education environment of the Indonesian Ministry of Research and Technology, which has a work unit (sub-work unit) under it. The research method used was descriptive with a qualitative approach used to analyze what were the challenges in implementing e-Budgeting as a form of public organization in the era of the Industry 4.0 through a literature/ review conducted by the author by analyzing several articles and scientific journals related to the implementation of e-Budgeting at Universitas Hasanuddin of Makassar.

Population or Sample

The primary data in this research were collected through direct observation of the Head of the Finance Bureau of Universitas Hasanuddin of Makassar and structured and unstructured interviews that were adapted to the conditions of understanding of each respondent employee or unit Chancellor. The secondary data to support the primary data were collected by reviewing documents made by companies related to government regulations and policies regarding financial statements.

Data Collection Method

The data collection methods used in this study were field observations, interviews, and documentation.

EMPIRICAL RESULT

The researcher used budget effectiveness measurement to analyze the effectiveness results of the Universitas Hasanuddin’s budget. The effectiveness was calculated by comparing the budget realization with the budget targets previously set; the formula is as follows:

$$\frac{\text{Realisasi belanja langsung}}{\text{Target belanja langsung}} \times 100\%$$

Furthermore, the percentage of results is categorized into several levels of effectiveness (Decree of the Minister of Home Affairs Number 690, 900-327 of 1996) as follows: a) achievement rate above 100%: very effective, b) achievement rate between 90% - 100%: effective, c) achievement rate between 80% - 90%: quite effective, d) achievement rate 60% - 80%: less effective, e) achievement rate below 60%: not effective.

Table 1. The Budget Effectiveness of Universitas Hasanuddin

No.	Year	Expenditure Realization	Budget Realization	Effectiveness (%)	Information
1	2017	494,518,630,729	553,181,350,000	89.4%	Quite Effective
2	2018	521,276,176,165	733,544,425,000	71.1%	Quite Effective
3	2019	498,828,107,409	581,198,459,000	85.8%	Quite Effective
4	2020	498,828,107,409	585,981,160,200	95.6%	Effective
5	2021	514,888,993,594	516,675,922,187	99.7%	Effective

It can be seen from above that the effectiveness of the University State Budget for 2017 to 2019 when using the FIS application was still quite effective, with effectiveness below 90%. In 2020 and 2021, when using APPKeu, the budgeting effectiveness was already effective, with effectiveness above 90%.

Universitas Hasanuddin also measured the Budget Efficiency:

Table 2. The Budget Efficiency of Universitas Hasanuddin

No.	Year	Direct Expenditure Realization	Budget Target	Efficiency (%)	Information
1	2017	494,518,630,729	553,181,350,000	80.8%	Quite Efficient
2	2018	521,276,176,165	733,544,425,000	55.1%	Not Efficient
3	2019	498,828,107,409	581,198,459,000	75.2%	Less Efficient
4	2020	560,015,672,279	585,981,160,200	95.6%	Efficient
5	2021	514,888,993,594	516,675,922,187	99.3%	Efficient

The budget efficiency of Universitas Hasanuddin, based on Table 4.6 above, shows that in 2017, 2018, and 2019, the budget absorptions were still less efficient, while in 2020 and 2021, they were already efficient. There has been an increase in the performance since using budgeting with the APPkeu application. It is, of course, not only the System Factor but the chancellor's financial rules or policies are one of the factors that increase the financial efficiency at Universitas Hasanuddin.

The implementation of Performance-Based Budgeting that had not met expectations at Universitas Hasanuddin was caused by various preconditions that became obstacles. From the research results, various obstacles found in implementing Performance-Based Budgeting at Universitas Hasanuddin were: Communication, Reward & Punishment, and Work Ethics.

Results

Performance-based or Performance-based budgeting is a budgeting model that is the benchmark at Universitas Hasanuddin. It has been conveyed since it was still a BLU. Now the University has PTMBH status and still has a Performance-based budget. Performance budgeting is still relevant to current conditions. However, the achievements of the Chancellorship with the current system and rules are much better by eliminating the weaknesses in the performance budgeting model; in fact, the advantage is increased by its transparency. This can be proven by the ease of information about financial data and the amount of the ceiling through technology tools, even though it is only available information because the system has bound access to further access, and only authorized persons can access it. In addition to transparency, the budgeting system at Universitas Hasanuddin is also accountable, proven by the measurability of every detail of existing planning and spending. This study found that the budgeting model is performance-based, transparent, and accountable; the researcher calls it transparent and accountable. This budgeting model is created because of the Knowledge Management System and is supported by the 4.0 revolution born from the thoughts of the current Universitas Hasanuddin Chancellors and excellent and correct cooperation by financial application users.

In Industry 4.0, technology is increasing. The current Chancellors of Universitas Hasanuddin have also implemented technology and knowledge management systems in the financial budgeting process, not only in the academic field. Five years ago, budgeting used technology with a Wide Area Network (WAN) even though the data flow had not been integrated and was not based on financial reports, which previously used a Local Area Network (LAN). This computer network only covers the local area. This means that users in the LAN area can only use this network. However, there have been improvements in all areas in the last three years, particularly finance and planning. The Finance application has been integrated and based on accountable and transparent financial reports.

The previous budgeting model was Performance-Based Budgeting using an application known as FIS (Financial Information System). SPTB and SPP MP are automatically generated from the FIS

application. However, financial reporting is still made manually, and budget realization requires manual processing, which is pulled from the FIS application.

Although the Universitas Hasanuddin Academic Community, especially financial managers, knows the meaning of Performance-Based Budgeting, this budgeting system has not been implemented perfectly. Regulations and systems already support it, but there are conditions where the rules cannot be fully implemented; there is still some wisdom or tolerance.

Budget execution realizes what has been planned in the planning document. Budget implementation is closely related to Minimum Service Standards (SPM) and Standard Operating Procedures (SOP). SOP is an operational step to complete a task quickly, precisely, and effectively. Meanwhile, SPM is an SOP that contains quality attributes and performance indicators. Minimum Service Standards (SPM) and Standard Operating Procedures (SOP) must be determined before implementing Performance-Based Budgeting. The SPM and SOP, especially those concerning each work unit's main tasks and functions (TUPOKSI ~Ind.). The main task force describes the basic work plan of a work unit. The budget describes how the work unit will allocate its resources to carry out its TUPOKSI.

This gap between planning and implementation can be assessed from the document review. In 2009, Universitas Hasanuddin obtained funding from three sources of funds, namely Pure Rupiah (RM), Foreign Loans (PLN), and Non-Tax State Revenue (PNBP). In the Work Plan and Budget documents of State Ministries/Institutions (RKA-K/L), so far, for programs and activities financed from RM and PLN funding sources, it looks very detailed per activity. Implementing the programs and activities written in the RKAKL will be controlled because the RKAKL is related to the Budget Implementation List (DIPA) and the payment system through the Payment Order (SPM) mechanism at the State Treasury Service Office.

The budget efficiency of Universitas Hasanuddin's Budget based on Table 4.6 above shows that budget absorption was still less efficient in 2017, 2018, and 2019. Meanwhile, in 2020 and 2021, the budget absorption was already efficient, meaning that there has been an increase in performance since using the APPkeu application. This, of course, is not only the system factor but the Chancellorship's financial rules or policies are one of the factors that increase financial efficiency at Universitas Hasanuddin.

The implementation of Performance-Based Budgeting that had not met expectations at Universitas Hasanuddin was caused by various preconditions that became obstacles. From the research results, various obstacles found in implementing Performance-Based Budgeting at Universitas Hasanuddin were: Communication, Reward and Punishment, and Work Ethics.

DISCUSSION

Industry 4.0 is when technology is developing very quickly, allowing communication to exchange information via the internet, which is used as a communication tool between individuals and between systems. Four main things related to industry 4.0, namely Cyber-physical system (the connection between the real world and virtual world), the Internet of Things (IoT), the Internet of Service (IoS), and Smart-factory (Roblek, Mesko & Krapz, 2016, 2016, in Purwandini & Irwansyah, 2018).

Industry 4.0 budgeting on public sector organizations is a reasonably complicated process. The characteristics of public sector budgeting are different from budgeting in the private sector. In the private sector, the budget is part of a company secret closed to the public. However, in the public sector, the budget must be informed to the public to be evaluated, criticized, and discussed for input (Sri Rahayu, 2007). Universitas Hasanuddin, one of the largest state universities in Eastern Indonesia, manages a massive source of State Budget and requires tremendous financial responsibility.

A budgeting model using the financial information system (FIS) application based on financial reports in Industry 4.0 is expected to motivate Universitas Hasanuddin as a public organization to implement better budgeting based on financial reporting. Having been using it, Universitas Hasanuddin has succeeded in increasing effectiveness in budget use and has succeeded in terms of budget efficiency.

CONCLUSION

There are four models or types of budgeting: 1) Line-Item budgeting, 2) Planning Programming Budgeting System (PPBS), 3) Performance-based budgeting, and 4) Zero-Based Budgeting; The budgeting model at Universitas Hasanuddin is Performance-based Budgeting.

The ceiling setting for implementing the system's budget is from Upstream to Downstream. The university sets the ceiling for the 15 Work Units mentioned in Chapter III. Each unit sets the Ceiling for Budget users in their respective units. Meanwhile, for budget planning, the system is from Downstream to Upstream. Each budget user submits his Budget Planning by inputting Activities according to the Targets, Programs, Activities, and Work Unit indicators.

Performance-based budgets are still relevant to current conditions. However, the achievements of Chancellors with the current system and rules are much better by eliminating the weaknesses that exist in the Performance budgeting model; its transparency increases even the advantages. This can be evidenced by the ease of information on financial data and the amount of the ceiling through technological tools, even though it is only available information because the system has bound it to enter further access, and only the authorized can access it. In addition to transparency, the budgeting system at Universitas Hasanuddin is also accountable. This can be proven by measuring every detail of existing planning and spending. It was found that the budgeting model is not only performance-based but also transparent and accountable; the authors call it the *transparent and accountable budgeting* model. This budgeting model is, of course, created because of the Knowledge Management System and is supported by Industry 4.0, which was born from the thoughts of the current Universitas Hasanuddin Chancellors, as well as excellent and correct cooperation by financial application users. However, it cannot be said to be perfect because there are still obstacles that often occur.

Constraints found in the budgeting implementation at Universitas Hasanuddin:

1. Ineffective communication in the management directives and socialization/training; budget line errors are still common.
2. The system has spoiled employees, so it is sometimes difficult to answer questions about the Data Flow during an audit.
3. Not all units prepare Tor for their budgeting guide, so many activities accumulate at the end of the year.

REFERENCES

- Alamsyah, R. (2018). Analisis Dampak Industri 4.0 terhadap Sistem Pengawasan Ketenaganukliran di Indonesia. *Jurnal Forum Nuklir*, 12(2)(2), 47–54. Retrieved from <http://jurnal.batan.go.id/index.php/jfn/article/download/5037/4367>
- Bercerra-Fernandez, I., & Sabherwal, R. (2004). *Knowledge Management System and Process*. (Prentice Hall, Ed.). Upper Saddle River, New Jersey: M.E. Sharp, Inc.
- Bhatt, Ganesh. D. 2000. Organizing knowledge in The Knowledge Development Cycle. *Journal of Knowledge Management*, 4(1), 15-26.
- Cahyaningsih E(2017). Model dan Strategi Penerapan Manajemen Pengetahuan dalam Pengelolaan Aparatur Sipil Negara di Indonesia. Universitas Indonesia, Disertasi. Copyright © 2020. Universitas Hasanuddin. <https://unhas.ac.id/v2/pimpinan-universitas/>
- David and Ted Gaebler, 1995, *Reinventing Government: How The Entrepreneurial Spirit Is Transforming The Public Sector*, New York: Penguin Books Inc

- Gunasekaran, A., Rai, B. K., & Griffin, M. 2011. Resilience and Competitiveness of Small and Medium Size Enterprises: An Empirical Research. *International Journal of Production Research* 49(18):5489-5509.
- ibnuismail|March 25th, 2021, *Knowledge Management*,
- Indra Bastian, 2006, *Akuntansi Sektor Publik*, Jakarta: Erlangga
- Ismadi Ananda, 2007, “Budaya Kerja PNS Bermasalah?”,
Kementrian Koordinator Bidang kesejahteraan Rakyat, 2008, Anggaran Daerah Abaikan Pemenuhan Hak Publik, Situs Kementrian Koordinator Bidang kesejahteraan Rakyat
- Kör, B., & Maden, C. 2013. The Relationship between Knowledge Management and Innovation in Turkish Service and High-Tech Firms. *International Journal Business and Social Science*, 4(4), 293–304.
- Lampel, J.; Germain, O. 2016. Creative Industries as Hubs of New Organizational and Business Practices. *Journal of Business Research*. 69(7), 2327–2333.
- Lin, H. 2007. Knowledge Sharing and Firm Innovation Capability: An Empirical Study. *International Journal of Manpower*, 28(3/4), 315–332.
- Local Governance Support Program kerjasama dengan USAID, 2009, Pengawasan DPRD terhadap Pelayanan Publik (Seri Penguatan Legislatif)
- M.Aris Firmansyah, 2007, Faktor-faktor yang Mempengaruhi perencanaan Anggaran Berbasis Kinerja di Prop. DKI Jakarta, Universitas Indonesia
Madina (Masyarakat Dinamis Nasionalis), 3-9 September 2007
- Mardiasmo, 2002, *Akuntansi Sektor Publik*, Yogyakarta: Andi
- Mardiasmo, 2006, “Perwujudan Transparansi dan Akuntabilitas Publik melalui Akuntansi Sektor Publik: Suatu Sarana Good Governance”, *Jurnal Akuntansi Pemerintah*, Vol.2 No.1 Mei 2006
- Marr B, Schiuma G, Neely A. 2004. The Dynamics of Value Creation: Mapping Your Intellectual Performance Drivers. *Journal of Intellectual Capital* 5(2): 312–325.
- Moleong, 2007, *Metodologi Penelitian Kualitatif*, Bandung: Remaja Rosdakarya
- Nambisan, Satish, et.al 2017. Digital Innovation Management: Reinventing Innovation Management Research in a Digital World. 41(1), 223–238.
- Nugroho Adi Utomo, 2007, Anggaran Berbasis Kinerja: Tantangan Menuju Tata Kelola Kehutanan yang Baik, Departemen Kehutanan RI
- Nurul Chomsiah, 2007, Pengaruh Tingkat Kontinuitas Penyediaan Informasi terhadap Tingkat Keefektifan Implementasi Anggaran Berbasis Kinerja, Universitas Indonesia
- Parlby, D., & dan Taylor, R. 2000. The Power of Knowledge: A Business Guide to Knowledge Management, KPMG Consulting
- Patton, Michael Quinn, 1991, *How to Use Qualitative Methods in Evaluation*, Beverly Hills: Sage Publications
- Purwandini, D. A., & Irwansyah. (2018). Komunikasi Korporasi pada era industry 4.0. *Jurnal Ilmu Sosisl*, 17(1), 53–63.
- Rahab, Sulistyandari, dan Sudjono. 2011. The Development of Innovation Capability of Small Medium Enterprises through Knowledge Sharing Process: An Empirical Study of Indonesian Creative Industri. *International Journal of Business and Social Science*. 2(21), 112-123.
- Robinson, Marc, 2002, “Best Practices in Performance Budgeting”, *Discussion Paper*, No. 124 Nopember 2002, Queensland University of Technology
- Schick,A., “Twenty five Years of Budgeting Reform”, *OECD Journal on Budgeting*, Vol 4 No.1 Th 2004
- Sjafri Mangkuprawira, 2009, Membangun Etika Kerja, <http://ronawajah.wordpress.com>

Sri Rahayu, 2007, “Studi Fenomenologis terhadap Proses Penyusunan Anggaran Daerah (Bukti Empiris dari Satu Satuan Kerja Perangkat Daerah di Propinsi Jambi)”, *Simposium Nasional Akuntansi X*

Sugiyono, 2008, *Memahami Penelitian Kualitatif*, Bandung: Alfabeta

Suraj, O. A., & Ajiferuke, I. 2013. Knowledge Management Practices in the Nigerian Telecommunications Industri. *Knowledge and Process Management*. 20(1), 30–39.