

Hegemony Construction Of Local Government Financial Accountability In Indonesia

Banu Witono, Eko Ganis Sukoharsono, Roekhudin, Nurkholis

Abstract: This paper purpose is to uncover the NPM hegemony construction of local government finance accountability in Indonesia. The formulation process of local government autonomy policy and financial management are used as an entry point to uncover the hegemonic practices in financial accountability of local governments. The accountability concept is closely related to democracy concept and legitimacy (Erkkilä, 2007). Democracy is represented by local autonomy and legitimacy is represented by local financial management under the legal umbrella of regulation. Regulation is an important instrument in accountability (Tower, 1993); it is seen as an entry point for the existence of NPM hegemony. This study uses qualitative research with Gramsci hegemony methodology approach. Data collection gives more attention to document review and regulation as well as in interviews with key informants. The interview technique used is planned unstructured with the data analysis methods is critical discourse analysis. The study results show that NPM adoption in Indonesia governance, especially in management of government finances, has opened up hegemony space for ruling class. But the perceived effect does not necessarily lead to improvements in financial accountability of local governments. This research has important meaning and contributes through the concept of local autonomy, local financial management and financial accountability of local governments in Indonesia.

Index Terms: Accountability, Hegemony, NPM, local government, local autonomy, Financial Management, Democracy

1. INTRODUCTION

The authority of local government is a form of recognition where the decision making is entrusted to regions that are most knowledgeable, understand the community needs and problems and can solve them effectively (Muttalib & Khan, 2013) by building community participation and accountability of local governments (Blair, 2000). Meaningful participation gives the community a meaningful role in decision making in local governments. The accountability means that community will be able to hold the responsibility of local government (Blair, 2000). In addition, decentralization is expected to be able to improve the efficiency and effectiveness of local governance and at same time improve the effectiveness, transparency and accountability of local governments (Blair, 2000; Chalid, 2005; Devas & Grant, 2003; Eckardt, 2008). There is a very close relationship between decentralization (local autonomy) and government accountability (see (Blair, 2000; Chalid, 2005; Devas & Grant, 2003; Djamhuri, 2009; Eckardt, 2008; Abdul Gafar Karim, 2011; Mardiasmo, 2002; Mulgan, 2000; Seabright, 1996; Skoufias, Narayan, Dasgupta, & Kaiser, 2011. Sarker (2009) asserts that fundamental goals of accountability are to found in principles of democracy, good and effective rule of law and governance. Blair (2000) specifically makes accountability and participation as a key theme to assess the success of Democratic Local Governance (DLG), so that local governments are more responsive to meet the community needs and more effective in providing services to community. The Indonesian government since the reform era has tried to adopt the concept of New Public Management (NPM), although it is not explicitly stated in various laws and regulations produced. However, Kamayanti (2011) believes

that NPM has become a liberalization tool that carries the spirit of capitalism which is grafted on government regulation through the institutional force of world institutions, namely the International Monetary Fund and World Bank. These institutions suggestions become a form of oppression to comply "conditionality" as a result of country's dependence on institution. He revealed that government regulations contain an NPM "track record" which is considered a liberalization tool. Kamayanti uses content analysis approach to conduct textual studies on words usage and contextual studies of ideas that presented NPMs on government regulations related to government accounting standards. The study results indicate that idea of NPM has indoctrinated the Statement of Government Accounting Standards (PSAP) and gained its legitimacy through legislation. Djamhuri (2009) said that financial reform of local government cannot be separated from NPM ideas. NPM demands a change in mindset of local government financial management. NPM perspective sees a new model of budget management and accounting as an effective tool to create accountable information for stakeholders. Prabowo, Leung, & Guthre (2013) stated that several regulations and systems produced by Indonesian government since 1999 indicate elements of New Public Financial Management (NPFM) as part of NPM movement in financial and accounting aspects. The adoption of NPM ideology in Indonesia laws and regulations reinforces the notion of an "invisible hand" that has played in realm of government regulations, especially those related to local autonomy and local financial management. The involvement of "foreign parties" in dynamics of politics and government in Indonesia post-reform (Kamayanti, 2011) indicated the existence of a hegemony of a particular class supremacy that contributes to "reform" in Indonesia. The hegemony that enters into local governance in Indonesia directly or indirectly has an effect on implementation of local autonomy, local financial management and local government financial accountability. Research on accounting and accountability with a Cultural Marxist perspective includes the concept of hegemony carried out by Ahmed, Hopper, & Wickramasinghe, 2010; Cooper, 1997; Cordery & Morley, 2005; Gillis, 2011; Spence, 2009; Spence, Javier, & Carqués, 2006; Xu, Cortese, & Zhang, 2013. With a different approach, this study tries to enrich literature studies on accountability to local governments with

- Banu Witono, Faculty of Economics and Business, University of Brawijaya and Muhammadiyah University of Surakarta, Indonesia
- Eko Ganis Sukoharsono, Economics and Business Faculty, Brawijaya University, Indonesia
- Roekhudin, Economics and Business Faculty, Brawijaya University, Indonesia
- Nurkholis, Economics and Business Faculty, Brawijaya University, Indonesia

perspective of hegemony formulated by Gramsci. This concept is used as an analytical tool to understand sub-ordinate groups that "voluntarily" follow the perspective of hegemonic group, so that hegemony group is easier to maintain their domination and power. The process of hegemony implies the socialization and penetration of values, beliefs, attitudes, and morality that encompasses society that is connected with social, political, and practical ideology (Gramsci, 1971). For this reason, this research aim is to reveal the hegemony construction on financial accountability of local governments in Indonesia. This paper is arranged systematically. First part is introduction. The second part presents a theoretical perspective as a reference frame for this research. The third section explains the research methods. The fourth section outlines the linkages of local autonomy and financial accountability of local governments. The fifth section discusses the results of an empirical study of hegemony construction on local government financial accountability. This paper ends with conclusion notes and research implications.

2 THEORETICAL FRAMEWORK

Referring to terminology of accountability concept in literature study, accountability discourse has become the study subject during the age of civilization itself (Velayutham & Perera, 2004). It was reflected in many dimensions and contexts of accountability as much and as complex as the problems of government (Sinclair, 1995) and difficult to define (Bovens, 2006; Goddard, 2005; Parker & Gould, 1999) because they are broad, and have many meanings for many people (de Lancer Julnes, 2006). Gramsci (1971) said in the proverb "...feels" but does not always know or understand; ... "knows" but does not always understand and in particular does not always feel" (p. 418). The actors of local financial management may feel the accountability demand, but he not necessarily and understands the meaning of accountability itself. On contrary, he only has limited knowledge about accountability policies without comprehension the true meaning of not even feeling the real existence. Accountability cannot be seen as a result of knowledge production alone, but more than that, accountability should become a component of knowledge that can be understood and developed in a social context. Gramsci emphasizes concrete knowledge that contains feelings (emotions) and experiences practiced in social life (Jubas, 2010). The study of financial accountability of local government becomes important for its meaning to be revealed to know, understand and feel the values within dynamics of social life. Not just as an executor of accountability without having a theoretical awareness and using it as a means of change in society. As an allusion to Gramsci (1971): "The active man-in-the-mass has a practical activity, but has no clear theoretical consciousness of his practical activity, which nonetheless involves understanding the world in so far as it transforms it" (p. 333). This study was carried by Gramsci Hegemony Theory approach as a "surgical tool" to analysis the NPM hegemony construction at local government financial accountability. It contained both epistemological and mythological contents. Gramsci seeks to awaken people's consciousness with its philosophy of praxis approach as the basis for epistemology articulated in book monumental work, Selection from Prison Notebooks (Adamson, 1980; Kehoe, 2003). Marx's thesis was very well-known thinking in modern socialists at Feurbach "Philosophers have only interpreted the world in various ways; the point is to

change it", it very inspires Gramsci's praxis philosophical ideas (Feenberg, 2013). The study of reconstruction and contextualization of Gramsci's thoughts in realm of epistemology is very important to understand his conception of world and find answers the through real action. The terminology of Gramsci's praxis philosophy explain political philosophy combined with social theory and political practice of Marxism (Bocock, 2007), to show interpretations his beliefs to put all knowledge into a cultural context, based on a specific point of view about class or referred to as "absolute historicism" (Feenberg, 2013), relates to historical materialism (Dainotto, 2009; Rupert, 2005) or relates to discussion of political education (Adamson, 1980). There are differ interpretations and thought approach for each Gramsci observer in embodiment of praxis philosophy. Therefore, it can be agreed if the theory of Gramsci hegemony is a reflexivity of its praxis philosophy. Gramsci (1971) explained that praxis philosophy carries two functions, eradicating modern ideologies in order to form independent intellectual groups and educating a cultured public. Pramono (2006) captures the basic epistemology of Gramsci's hegemony derived from concept of critical self-awareness in form of intellectual and moral revolution that must be fought for by education as its main tools. Gramsci named the movement as a war of position, namely the strategy to build large groups united by same conception of world (Simon, 2004). The concept of Gramsci's hegemony closely relates to supremacy basis of social classes, namely the ruling class and controlled class (subaltern class). The basis of social class supremacy is manifested by two criteria, "domination" and "intellectual and moral leadership", where a social class controls other social classes. Domination means the supremacy of a group carried out by coercive methods, including physical strength / weapons. The hegemony is defined as mastery with moral and intellectual leadership approaches through consent (Simon, 2004; Sugiono, 2006). Hegemony is not a dominating relationship using coercive, but rather a consent relationship using political and ideological leadership, intellectual and moral leadership (Simon, 2004). The existence of social class supremacy base in perspective of Gramsci's hegemony cannot be released in context of state relationship power, political society and civil society. Gramsci defines civil society as a group of transmission apparatus or organizations commonly called private such as universities, schools, mass media, churches, trade unions, political parties, cultural associations and so on that are different from production process and apparatus country (Bocock, 2007; Simon, 2004; Sugiono, 2006). While the political society is defined as the institutions that hold power in carrying out orders, such as the armed forces, police, bureaucracy, courts and government itself (Simon, 2004; Sugiono, 2006). Gramsci (1971) in some discussions did not distinguish between political and state society. The terminology of political society is not a substitute term for state, but it only shows the relation of coercive relations to State apparatus (Simon, 2004). Both levels of superstructure, for Gramsci (1971) represent two different domains, namely the consent domain at level of civil society and coercion domain at level of political society (Sugiono, 2006). The pattern of hegemonic relations between the ruling class (Ruling Class) and mastered class (Subaltern Class) is shown in figure 1.

3 RESEARCH METHODS

The portrait of Gramsci methodology will be useful if manifested in a research method that is consistent with methodological concepts developed. Jubas (2010) believed that Gramsci's thoughts in his Selection from Prison Notebooks contain epistemological content, theoretical framework and methodology that are interconnected one another. The Gramsci methodology, as stated by Jubas (2010), is consistent with the context of this study, where the effort to reveal the hegemony construction on the financial accountability of local governments involves the actors of local government financial management based on their (cultural) experience along with social and political dynamics underlying them. A qualitative perspective with a critical perspective puts humans as a group of subjects who are active in shaping their world based on dialogue between subjects, namely researchers and actors. The purpose of critical research is not to predict social change, but to understand the historical development of society to make social changes. Critical research can originate from real existence, practical problems in daily life experienced by a group of dominated, exploited, alienated and oppressed individuals, groups, or classes of social processes that are growing and developing (Gioia & Pitre, 1990). This critical research intersects with efforts to make people enter into the world of "politics" in order to build and increase their critical awareness. Empirical data were collected to identify which hegemony in local government financial accountability, by giving special attention to document review and regulation as well as interviews with key informants. This is an attempt to bring up themes related to the reform process of local government financial management policies, covering neo-liberalism and NPM discourses in Indonesia, their laws and regulations related to local autonomy, local financial management and local government financial accountability. It reviews and analyzes local government documents, legislation and financial reports as well as other supporting documents. There were 14 informants interviewed during the fieldwork. They directly know, feel, experience and are involved in local financial management activities, both historically, strategically and technically. The choice was based on social structures in Gramsci's perspective of political and civil society. The political community includes informants from the central government as Domestic Ministry and Financial Ministry, while those from local government are members of Local Parliament for Finance Commission and Head of DPPKA, Head of Finance and accounting staff in local government. Informants from civil society were chosen from Indonesian Accountants Institute (IAI), Local government Consultants, Academics and Non-Governmental Organizations. Interviews were conducted in the form of a planned-unstructured format (Yusuf, 2014). The researcher draws up an interview plan, but does not use a standard format to develop questions based on situation and conditions. It could sharpen the direction of information extraction. Initial questions and discussions focused on local autonomy, local financial management, accounting and reporting accountability and financial accountability of local governments. However, discussion can develop when researchers need more information. The collected data was analyzed by Critical Discourse Analysis (CDA) approach. It is aimed at social power issues of elite groups, groups or institutions that result in injustice, both politically, culturally, classically, ethnically, gender and others (Eriksson &

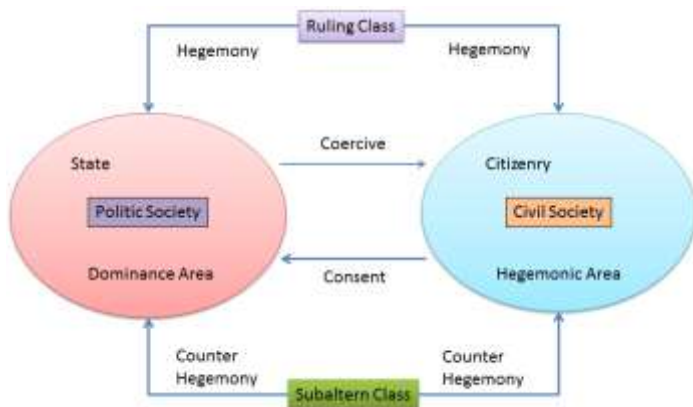


Figure 1. Pattern of Hegemonic Relations in Class Structure

Source: Reflections on Gramsci's (1971) thoughts in Selection from Prison Notebooks

Hegemony in particular is the way in which power domination is upheld and maintained (Simon, 2004) through ideas and values (Cooper, 1995). Ruling classes' hegemony is state and political society and become a "vehicle" to preserve its power over civil society and people. Pramono (2006) said that hegemony carried out by incorporating new knowledge or ideology or beliefs in a veiled way through habituation or indoctrination into a massive collective awareness atmosphere to bring new awareness. Hegemony in Gramsci's view arises for several simple reasons, namely the fulfillment of access to material space (economic space) and political space for proletarian class. Both are interactive entities. State (political community) needs civil society to assert its legality (Martin, 1997). State institutions construct legitimacy through a regulatory regime where accountability occurs. Therefore, it can be said that accountability is an important element in construction and contestation of legitimacy claims (Black, 2008). Accounting in this research context is seen as a tool to legitimize institutions, current social, economic and political plans (Richardson, 1987). Suchman (1995) stated that "Legitimacy is a generalized perception or assumption that actions of an entity are desirable, proper, or appropriate within some social systems constructed of norms, values, beliefs, and definitions". The financial statements of local governments as a result of an accounting process become a means to realize the financial accountability of local governments. Financial accountability fulfills the system of values, norms, beliefs and comprehension built by central government in form of binding regulations. The legitimacy of local government should not only come from government above it, but also the legitimacy of community. As the spirit of local autonomy implementation, it implies that all the resources usage by local government is consistent with needs and will of community in order to improve the welfare of community

Kovalainen, 2008). The focus of CDA is on way in which social and political domination is reproduced in written texts and language of conversation of a person and institution. This means the CDA locus is criticism in social structure and relationship between language, discourse and conversation that refers to ideological effects and hegemonic processes occurred in financial accountability of local governments.

4 ACCOUNTABILITY OF LOCAL GOVERNMENT FINANCE IN INDONESIA WITH HEGEMONY PERSPECTIVE

4.1 NPM: Revealing the Facts behind the Screen

NPM as a new paradigm that dominates public management (Yamamoto, 2003) was oriented towards free markets. It is consistent with basic idea of neo-liberalism. The content of NPM idea includes decentralization, privatization, customer orientation, quality improvement, efficiency and effectiveness as well as transparency and accountability (Djamhuri, 2009); same as basic principles of neo-liberalism to includes fiscal discipline, privatization and free market liberalization (Mantra, 2011). The focus of NPM is management, performance and efficiency assessment, and not policy oriented (Mardiasmo, 2002). However, when NPMs are included in realm of politics and government, there is no other way than policies and regulations. Since the issuance of law on local government and law on state finance, it can be said that NPM has become an unwritten consensus as a paradigmatic basis for governance and state finance in Indonesia, including local government. Therefore, some researchers in Indonesia believe that NPM is one "biological children" of neo-liberalism that has penetrated into Indonesia government through policy and regulation (Djamhuri, 2009; Kamayanti, 2011; Mantra, 2011). The trinity of economic regimes, namely the IMF, World Bank and WTO are believed to have brought NPM "viruses" to developing countries including Indonesia (Djamhuri, 2009; Kamayanti, 2011; Mantra, 2011). They use their power and domination to impose and dictate the ideas and values of NPM as a form of reciprocity for "assistance" given by these institutions when Indonesia became an IMF "patient" when the monetary crisis hit. The hegemonic position of NPM is inseparable from success of world capitalist class struggle and is supported by Indonesian liberal epistemic community spread in various spheres, both in intellectual realm or even in realm of decision makers (Mantra, 2011). Gramsci's view shown the existence of a class structure cannot be separated in context of relationship of state power, political society and civil society which he calls superstructure. Within this context, Gramsci (1971) the state as follows: "...the State is the entire complex of practical and theoretical activities with which the ruling class not only justifies and maintains its dominance, but manages to win the active consent of those over whom it rules,..". This means that state is a "vehicle" for ruling class to perpetuate the power through a coercive approach of its apparatus (political community). It is similar with Lenin's comprehension of state by calling it a "ruling class instrument" and "a tool of repression by one class to another class" (Simon, 2004). The donor agencies have made the State as a field to plant the seeds of power and domination of neo-liberalism to get support from political community and civil society. The political community is the State apparatus to do various policies produced by State. Realizing the hegemony in realm of civil society and people in general cannot be separated from strategic role of intellectual groups. Gramsci

(1971) calls intellectuals as ambassadors of ruling class to infiltrate the subaltern class in social hegemony functions and political governance. The function of social hegemony is an attempt to get "spontaneous" approval from most communities as a form of recognition and acceptance of ruling class's ideology, culture, values, norms and politics. This means the legitimacy strengthening of ruling class above the subaltern class. The function of political governance is the use of legal repressive forces by government officials in "disciplining" the dissident groups both actively and passively as an anticipatory step when the function of social hegemony is not successful. This also shows that ruling class tends to use the coercive power of state to maintain its hegemonic power (Gramsci, 1971). Intellectuals from political community and social society as elements of ruling class should act as "think tanks" to formulate various policies and regulations to benefit the ruling class. Cooper (1995) illustrated that accounting profession is part of civil society that voluntarily promotes the status quo ideology and justifies the social order through media, culture and organization. In addition, intellectuals task make propaganda in form of ideology (education, upgrading), indoctrination of policies / rules, knowledge (socialization, dissemination, training) and implemented through habituation so to foster massive collective awareness (Prmono, 2006) and become 'common sense '(Mantra, 2011). When an NPM ideology had become common sense, at that time the agreement was formed. Simon (2004) captured Gramsci's thinking about common sense in two perspectives. Negative perspective, common sense shows the way they are unconscious and uncritical in understanding the world, they tend to accept injustice and oppression as a common. While the positive perspective, common sense contains elements of resistance to oppression that might conflict with their conscious ideas. Common sense is a place of ideological nursery as well as an opponent. It was revealed in field research, when informants as local financial management actors from local government and Financial Ministry and Domestic Ministry, the policies and regulations of central government were final and a necessity. Likewise with professional institutions of Indonesian Accountants Association and academics in field of accounting as well as local government consultant practitioners, there is no objection to application of NPM in local financial management. In fact they are involved both in policy formulation and implementation. There is no critical awareness built up. Although they realize that there are still many shortcomings and obstacles in reality. NGOs differ to critic administration of governance from a different perspective. Fierce criticism was expressed by an NGO informant who highlighted the issue of Musrenbang (Development Planning Consultation) which only involved a few people according to invitation and was not open in general by stating "I think that's where the Gramsci concept works, social hegemonic happens, only represented by a handful of people . 1This further explains that state structure is indeed controlled by bourgeois groups without regard to public interest ... ".

4.2 Paradox of Local autonomy.

The 1945 Constitution became the basis for establishment of Law No. 22 year 1999 concerning Local government and Law No. 25 year 1999 concerning Financial Balance between the Central Government and Local governments. Both the laws become a legal umbrella for local governments to implement

local autonomy, namely fundamental changes in pattern of relations between central and local governments, including in financial aspects. The implementation of Local autonomy is necessary to emphasize the principles of democracy, community participation, and fair distribution of justice and pay attention to potential and diversity of region. The spirit of local autonomy gives wider, real, responsible authority to regions proportionally. It was realized in form of regulation, distribution and utilization of national resources and central and local financial balance (Mardiasmo, 2002). The authority of local government is a form of recognition that decision making is entrusted to regions that most knowledgeable, understand the community needs and problems and can solve them effectively (Muttalib& Khan, 2013) by building community participation and accountability of local governments (Blair, 2000). Meaningful participation gives the community a meaningful role in decision making in local governments. While accountability means that community will be able to hold the responsibility of local government (Blair, 2000). The implementation of decentralization was not smooth as expected. Devas & Grant's research (2003) said a naïve if assumed decentralization of decision-making will automatically result in decisions that reflect the needs and priorities of local communities. Decentralization is only seen as a form of transformation of old political and economic systems from center to regions, without being accompanied by cultural changes and mindset of government officials (Chalid, 2005). In addition, there are problems between central and local institutions, limited quality human resources, existence of a battle of interests oriented to power struggles, control of assets and existence of a kind of power shift syndrome engages government officials (Chalid, 2005), seems as dynamics of a problem of decentralization. The implementation of local autonomy is seen as a false decentralization, because there is a reluctance of central government to give broad authority to regions as reflected in various regulations relating to local governments. Decentralization has also created "small kings" in region because the local government transfers the power and a corrupt locus of power from center to regions (Abdul Gafar Karim, 2011). The community still does not get the expected access to welfare, resulting injustice, social jealousy, and non-optimal public services. Consistent with the passage of time, there have been two changes to regulations regarding the local government, namely Law No. 32 of 2004 and Law No. 23 of 2014. The initiator of local autonomy after reform, Prof. Dr. Ryaas Rasyid MPA said that since the birth of Law No. 32 of 2004 concerning Local government, implementation of local autonomy is increasingly unclear (Rasyid, 2006). The change of position becomes a part (subordination) of local government, no longer separated from local government. Therefore, local parliament as a representative of people oversees the work of local government becomes barren. The issuance of Law No. 23 of 2014 was deemed to have deflected the direction of local autonomy from 1999 reform standard and road map to decentralization (Rasyid, 2016). Rasyid said there were four fatal errors occurred in issuance of Law No. 23 of 2014, namely: 1) false assumptions about the power of central government, 2) violations of government ethics, 3) injuring the spirit of local autonomy, 4) creating uncertainty in public services at district / city level. Furthermore, Rasyid explained that the central government becomes sole representation of State. It is a false assumption about power and creates excessive arrogance of power. The

central government is seen as monopolist to regulate the distribution of power. Law No. 32 year 2004 and Law No. 23 year 2014, there is no longer the recognition of authority from central government to local governments, what is available is the giving or delegation of authority from center to regions. Ethical violations, namely the central government does not provide a comprehensive explanation and does not involve the local government when drafting laws that draw authority from district / city. Withdrawal of authority is considered to violate the principle of local autonomy and causing uncertainty in public services whose authority is withdrawn from district / city government. Consistent with Rasyid's thought, one informant from local government said that Law No. 23 year 2014 further dwarfs the authority of local governments in frame of local autonomy. He said:

"... in my opinion, when we have not implemented Law 23, we feel that region really gets its autonomy. And region can implement the autonomy. But with Law 23, we feel that little by little the authority is being taken by central government. In past, all policies came from regions, from regents or mayors. While the provincial government is only the coordinator and there is no accountability to province. We are directly responsible to community. But now, we are even confused by implementation of Law 23. Why yesterday was given autonomy to region, then taken back ... "

4.3 Regulation Shackles of Local financial Management

The complexity of local autonomy problem is also related to local financial management. In new order era, domination of central government towards the administration of local government has caused problems of low capability and effectiveness of local governments in encouraging the process of development and democracy in region. Policy interventions and legislation strictly addressed to local governments have led to local initiatives and initiatives tend to die, so that local governments often make compliance with regulations a goal, and not as a tool to improve service to community (Mardiasmo, 2002). The similar problems still occur in this era of autonomy. The high level of rivalry between ministries and institutions at central level (Abdul Gafar Karim, 2011; Marwata & Alam, 2006) interference the local financial management policies. This led to emergence of many laws and regulations that substantially similar, but in format different and also overlapping. This causes the local government to be too preoccupied with obligation to meet the laws and regulations and ignore the fulfillment of public welfare. Low comprehension and awareness of local government authorities regarding the urgency of local autonomy also contributes to many problems. The perfection of local financial management system can ensure accountability and responsibility well (Karim, 2011). The financial management system listed in legislation provides broad authority and responsibility to regions to implement local financial management to meet the community needs in a transparent, accountable, effective and efficient manner. Several studies have found that local governments in Indonesia still have difficulties and problems to implement the concept of performance management and development of public accountability (Mahmudi & Mardiasmo, 2004; Nurkhamid, 2008; Solikin, 2006). One obstacle faced in implementation of performance management and accountability of local governments in Indonesia is that there are many interests among several institutions in central government in

preparation of legislation related to local governments, such as: Domestic Ministry, Financial Ministry, Ministry of Administrative Reform and National Planning and Development Agency (Marwata & Alam, 2006). The World Bank (2001) report on Indonesia-Country Financial Accountability Assessment stated that separation of routine and development budgets along with separation of responsibilities between the Financial Ministry and BAPPENAS has led to Indonesia being suspected of experiencing many problems, one of which is the separation of finance and planning. This is a form of failure for effective coordination between the roles of Finance Ministry to prepare annual budgets and role of planning agencies to prepare a five-year plan. In addition, disclosures of World Bank (2005) - related to financial management of Local governments in Indonesia - stated that Domestic Ministry and Financial Ministry today are the main ministries to support legislation for local governments. The Guidelines were issued by Domestic Ministry in 2002, namely Kepmendagri No. 29 year 2002 which determined the rules and formats for local government budgeting which later proved to be inconsistent with subsequent legislation issued by Financial Ministry. So it is not surprising that this situation creates confusion and complication of local government financial managers to prepare local government financial statements. Marwata & Alam (2006) reinforces the findings of World Bank report that process of government accounting reform in Indonesia is characterized by rivalries and alliances among the reform drivers which consist of various interests groups. The interest groups of this study are Government Accounting Standards Committee as an independent institution that composes Government Accounting Standards (SAP), Domestic Ministry, Financial Audit Board (BPK) and consultants. This confirms the political nature of accounting policy formulation in Indonesia. Marwata & Alam (2006) also concluded that institutional environment of public sector accounting in Indonesia was very complex. Different institutions try to propose accounting changes in not harmonious ways. This illustrates that bureaucracy in Indonesia seems to hold the final power, but different segments in bureaucracy try to influence the policy-making process to get legitimacy. Changes in accounting policies look like a competition between institutions. This fact was also felt by the informants of local financial consultant. He stated:

"... That is indeed the difficulty of local government ... especially if we look at competition and interest between institutions or ministries to produce policies or legislation. Oh, obviously, our government now, like in local government, has become a kind of guinea pig for policies in central government, right ...".

An informant from local government, Head of Sub-Division of Reporting, felt the effect of competition between institutions in central government, namely various stand alone regulations. He said:

"... The regulation from government should to be implemented. The central government often makes inconsistent rule, there are many differences between one and another. Are they (institutions in central government) unable to sit together (to produce regulations), in order local governments are not confused. We usually take the middle

way to make a solution. If we have to follow ministerial regulations, we follow. Later for audit capacity of BPK, we will adjust the accounts in financial statements and adjusted to SAP (Government accounting standards). If the budgeting problem is indeed an account between budgeting and reporting, it is indeed different in composition. Yes, we have corrected journals. We do it like that. Because in center the rules are still a rule, we do it "

4.4 Financial Accountability and Local Government Legitimacy

Indonesian government in reformation era began to legalize the principles of NPM implied in legislation concerning State finances. It includes Presidential Instruction (Inpres) no. 7 year 1999 on Institutional Performance Accountability. Djamhuri (2009) considered that Inpres is the beginning of NPM to explore the realm of government policy. The NPM tries to graft the spirit of private sector into realm of public sector. The reason behind the issuance of legislation is the desire to manage state and local finances effectively and efficiently. The basic idea is implemented through good governance with three main pillars, namely transparency, accountability and participatory (Explanation of Law No. 1 year 2004). The accountability system has become a domain that is inherent in governance within framework of local autonomy. Regulation no. 17 year 2003 puts results-oriented accountability as one general principles of state financial management. The President and Local Head directly have responsibility to regulation and implementation of internal control system in order to improve the performance, transparency and accountability of financial management (Law No. 1/2004; PP No. 58/2005). Law No. 23 year 2014 also includes accountability as the principle of local governance implementation. Review results of legislation documents show various regulations regarding State and local finance for accountability, both in body of rules and in their explanations. Several types of accountability in State and local financial regulations are below:

- a. Budget accountability (Law 17/2003; Law 1/2004, PP 58/2005)
- b. Accountability for budget execution administration (Law 1/2004; PP 58/2005)
- c. Accountability and financial reporting (Law 1/2004; PP 58/2005; PP 71/2010)
- d. Performance accountability (Inpres 7/1999, PP 8/2006; Perpres 29/2014)
- e. Accountability for implementation of local government (PP 3/2007)

Local government is required to implement governance and local financial management consistent with regulations that protect it to realize the accountability. The demand forced the local government to fulfill all requested reports as a form of local government financial accountability. These reports include:

- a. Local revenue and expenditure budget (APBD)
- b. Financial statements consisting of 7 reports: budget realization report (LRA), operational report (LO), balance sheet, cash flow statement (LAK), report on changes in budget balance (LPSAL), report on changes in equity (LPE) and notes to reports finance.
- c. Government agency performance report (LAKIP)
- d. Report on implementation of local government (LPPD)
- e. Statement of local heads accountability (LKPJ)

- f. Information on local government administration (ILPPD) reports.

All reports are addressed to central / provincial government. Many reports are explicitly aimed at accountability and public accountability is only ILPPD. Financial reports and LKPJ are addressed to public but indirectly, namely through the Local Parliament. Other reports are made at will of local government itself or at request of government and technical reports if requested by relevant ministry or non-ministerial government agency. The field data indicates that demand for financial accountability in form of financial and non-financial reports greatly complicates the implementation of financial management in region. Below are the comments from one of informants of local financial consultant:

"If we look at it, not only the financial statements required by government in local government. We know a lot of reports that must be made. If we look at financial accountability report clearly there are financial reports in local government: budget reports, financial reports and also the financial report records are around 7 (reports) if not wrong. But in addition, local government must also make LAKIP to ministry of PAN, make LPPD to Domestic Ministry and also have to make LKPJ to DPRD and also make LPPD to community, which then makes the local government dizzy. They then sort of got stuck with administrative problems ...".

On other hand, there is a view that number of reports has shown that government has been accountable, even though the reality is different from that captured by an NGO practitioner. As his thinking about accountability:

"... accountability is considered only a procedural issue. Whereas accountability is related to two important aspects that are often overlooked by them (local government) about ethics, about morality standards or about immorality. Then also a matter of behavior, namely etiquette, yes ... that is often overlooked. It is true that local government is considered transparent and accountable if the size is only conveyed through the website. Yes, it has met materially that we are open. Now the problem is whether openness is significant or not with public involvement when composing, planning to implement, monitoring, evaluation and accountability ...". Government will be seen as legitimate for the ability to prove its accountability. Government legitimacy is not measured by number of financial statements produced. The strength of legitimacy is by expanding engagement and community participation and carrying out sustainable public services. Communities in regions do not feel much involved in policy making in local government. Development policies and public services mostly come from government. Even though in regulation stated that principle of APBD preparation is by community participation (PP 58/2005). The reality shows that level of community participation is minimal. Even if there is a Development Planning Consultation (Musrenbang) to involve the community, it is only limited to formality in order to meet regulatory requirements. As the informant views from one of NGOs in region who have conducted advocacy so that community involvement / participation is expanded. But until now the local government has not responded.

5 RESEARCH RESULTS AND DISCUSSION

Comprehension of the background and flow of local financial accountability process is important to understand how the hegemony construction of local government financial

accountability. Accountability for local governments is the end result of a policy or regulation. Accountability is also a legitimate tool for government. Figure 2 shows the hegemony process of local financial accountability local governments.

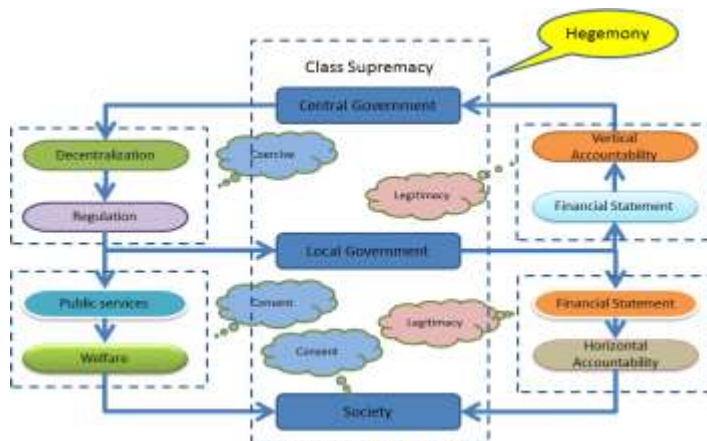


Figure 2. Hegemonic Process of Government Financial Accountability

Source: Researcher's observations on field information

The problem of financial accountability hegemony is an antinomy of social reality of local governments to reflect cultural dilemmas (Gramsci, 1971). The contradictions of values and facts, freedom and needs, individuals and society as well as subjects and objects are the form of fundamental problems. The study results show that Government of Indonesia adopts the principles of NPM in management of government finances. The NPM should contain the ideology of neo-liberalism. Liberal class supremacy is manifesting itself in various political, economic and social policies of current government. NPM seeks to change the mindset and act of political society in realm of public sector as in realm of a more responsive private sector on free market (Djamhuri, 2009). Therefore, it facilitates the capital owners to enter politics and government and influence policies that benefit them. Policy changes in central and local government relations cannot be separated from context, format and political ideology of ruler. Hegemony in realm of policy is always supported theoretically, politically and economically (Mantra, 2011). The policy resulted from thinking of organic intellectuals in government collaborating with professional institutions (Marwata & Alam, 2006), academics and even practitioners of government financial management in a form of symbolic discourse (Mantra, 2011). Collaboration becomes a dynamic form the relationship between social classes by mobilizing and combining a form of alliance system through political and ideological struggles (Simon, 2004) to create conditions to increase the power. Collaboration generates legitimacy in form of formal procedures and power to secure policies from various emerging opposition (Mantra, 2011). The ideology within a policy is mass produced in form of regulation. Regulations concerning State and local finance are produced through consent and political persuasion rather than factual (Mantra, 2011). The study results showed that acceptance of NPM concept in realm of government was done when Indonesia was in a multidimensional downturn due to monetary crisis that hit. Therefore, NPM hegemony moves

massively without considering the readiness of local government resources and community in accepting it. Regulation has become a hegemonic tool for ruling class. The "hand" of power (State) accompanied by power of intense propaganda socialization through various political channels, economic and social communication are used to build awareness of rational or common sense ways of thinking (Gramsci, 1971). This is what Gramsci calls war of positions. This war involves long ideological, political and economic struggles in realm of social society (Ahmed et al., 2010). The ideological attack of NPM aims to build the legitimacy of hegemony not only to political community within government structures and institutions, but also to be extended to get the approval of civil society (see figure 2). This research uses political communication in MPR No. TAP. 15 year 1999 as an embryo of decentralization / local autonomy which gave birth to law no. 22 year 1999 concerning local government. Economic communication produces reforms in state financial management 25 year 1999 on Financial Balance between Central and Local governments; Law No. 17 year 2003 on State Finance and Law No. 1 year 2004 on State Treasury. Social communication gave birth to regulations relating to transparency and accountability in form of Law No. 15 year 2004 on Examination of Management and Responsibility of State Finance and Law Number 25 year 2004 on National Development Planning System. Over time, ongoing reform began to lose direction. The antinomy predicted by Gramsci is spreading in social reality of Indonesia. On one hand, jargon of decentralization or local autonomy improves the community welfare with transparent and accountable public services. But on other hand, what happens is the contestation of rivalry between groups interest in realm of local autonomy and local financial management. Law no. 22 year 1999 changes to become Law 32 year Law no. 23 year 2014 for decentralization reason. There is no more recognition of authority of local governments in managing their regions. What is available is the granting or delegation of authority from central government to local government. The central government has been become the sole ruler of government in absolute terms. This has hurt the spirit and principles of decentralization (Rasyid, 2016). There is rivalry between institutions in central government and professional institutions to formulate policies and regulations for local financial management (Marwata & Alam, 2006), also enliven the cultural dilemma. Rivalry produces a regulatory parade to binds and limits the space for policy making in a region. The local government seems to be put in a place with various binding regulations. Under the pretext of transparency and accountability, central government flooded the local government with requests for reports needed as a consequence of "delegation of authority". Aspect of local finance (not including other aspects) needs at least 12 reports that must be made by local government. That does not include other reports requested by ministry or non-ministerial institutions. As a result the local government is too busy with institutional administrative affairs and ignores the main principle of local autonomy, namely the welfare of community. The implementation of regulation seems to be limited to mere formality, as long as it can meet the demands of government above it and does not get sanctions. This evidence shows that government financial accountability is still oriented towards structural base (vertical accountability), not society base (horizontal accountability). Accountability is needed as a form

of government legitimacy. But what kind of accountability should be a concern for government. The most important accountability framework is based on perspective of community in a broad perspective or also called external accountability (Tower, 1993). Not solely the managerial needs of local governments or internal accountability. Given that funds managed by government are funds from public (public money). It is appropriate for local government to account for community. However, what happened was that people were forced to "submit and obey" and "receive in an open manner" whatever was given by government. The government should begin to think about steps to build perceptions of public legitimacy and trust, namely by expanding and deepening the space for community participation in policy making in region (Julnes, 2006).

6 CONCLUSION

This study aims to reveal the hegemony construction of local governments financial accountability in Indonesia. The formulation process of local autonomy policy and financial management of local governments in Indonesia is used as an entry point to uncover the hegemonic practices. This study uses the Gramsci hegemony methodology approach. The research results shows that formulation process of local autonomy and local financial management policy have hegemonic content to affects the financial accountability of local governments. The accountability concept is closely related to democracy concept from legitimacy (Erkillla, 2004). Democracy is represented by local autonomy and legitimacy is represented by local financial management under the legal umbrella of regulation. Regulation is an important instrument in accountability (Tower, 1993). Empirical results lead to a number of observational findings, namely:

- a. Regulation has become a hegemonic tool for ruling class by using the "hand" of power (State).
- b. There is no more recognition of local government authority in local autonomy. There is only granting or delegation of authority from central government to local government. In other words, seeds of decentralization are starting to emerge.
- c. The institutions rivalry in central government creates a regulatory parade to shackles and limits the space for policy making in regions.
- d. Government financial accountability is still oriented to structural base (vertical accountability), not society base (horizontal accountability).

This study indicates that adoption of NPM in governance in Indonesia, particularly in management of government finances, has opened up hegemonic space for ruling class and does not necessarily lead to improvements in government accountability.

REFERENCES

- [1] Adamson, W. L. (1980). *Hegemony and revolution: a study of Antonio Grams' political and cultural theory*. Berkeley and Los Angeles, California: University of California Press.
- [2] Ahmed, Z., Hopper, T., & Wickramasinghe, D. (2010). *Hegemony, Counter Hegemony and NGO Accountability Change: BRAC in Bangladesh*. In *Sixth Asia Pacific Interdisciplinary Research in Accounting (APIRA)* (pp. 1–39). Sidney. <https://doi.org/10.1017/CBO9781107415324.004>.
- [3] Black, J. (2008). *Constructing and contesting legitimacy and accountability in polycentric regulatory regimes*. *Regulation &*

- Governance, 2 (2), 137–164. <https://doi.org/10.1111/j.1748-5991.2008.00034.x>
- [4] Blair, H. (2000). Participation and accountability at periphery: Local governance in six countries. *World Development*, 28 (1), 21–39. [https://doi.org/10.1016/S0305-750X\(99\)00109-6](https://doi.org/10.1016/S0305-750X(99)00109-6).
- [5] Bocock, R. (2007). *Comprehensive Introduction to Understanding Hegemony*. (I. Mahyuddin & Kumiasih, Eds.) (First Eds.). Yogyakarta: Jalasutra.
- [6] Bovens, M. (2006). *Analyzing and Assessment Public Accountability. A Conceptual Framework*. Retrieved from <http://www.connex-network.org/eurogov/>
- [7] Chalid, P. (2005). *Local autonomy: Problems, Empowerment and Conflict*. Partnership. Jakarta: Partnership.
- [8] Cooper, C. (1995). Ideology, Hegemony and Discourse Accounting: A Case Study of National Union of Journalists. *Critical Perspective on Accounting*, 6, 175–209.
- [9] Cooper, C. (1997). Against postmodernism: Class oriented questions for critical accounting. *Critical Perspectives on Accounting*, 8 (1–2), 15–41. <https://doi.org/10.1006/cpac.1996.0086>
- [10] Cordery, C. J., & Morley, R. F. (2005). Hegemony, stakeholder salience and construction of accountability in charity sector. In *Working Paper No. 25* (p. 23). <https://doi.org/10.2139/ssrn.1199503>
- [11] Dainotto, R. M. (2009). Gramsci and Labriola: Philology, Philosophy of Praxis. In J. Francese (Ed.), *Perspectives on Gramsci: Politics, Culture and Social Theory* (First, p. 221). London and New York: Routledge Taylor & Francis Group.
- [12] de Lancer Julnes, P. (2006). Performance Measurement: An Effective Tool for Government Accountability? *The Debate Goes On. Evaluation*, 12 (2), 219–235. <https://doi.org/10.1177/1356389006066973>
- [13] Devas, N., & Grant, U. (2003). Local government decision-making - Citizen participation and local accountability: Some evidence from Kenya and Uganda. *Public Administration and Development*, 23 (4), 307–316. <https://doi.org/10.1002/pad.281>
- [14] Djamhuri, A. (2009). *a Case Study of Governmental Accounting*. Universiti Sains Malaysia.
- [15] Eckardt, S. (2008). Political Accountability, Fiscal Conditions and Local Government Performance-Cross Sectional Evidence From Indonesia. *Public Administration and Development*, 28, 1–17. <https://doi.org/10.1002/pad>
- [16] Eriksson, P., & Kovalainen, A. (2008). *Qualitative Methods in Business Research* (First). London: SAGE Publications.
- [17] Erkkilä, T. (2007). Governance and accountability - a shift in conceptualisation. *Public Administration Quarterly*, 1–38. <https://doi.org/10.2307/41288281>
- [18] Feenberg, A. (2013). *Realizing Philosophy: Marx, Lukács and Frankfurt School*. *Verinotio - Revista on-Line de Filosofia E Ciências Humanas*, IX (18), 98–106.
- [19] Gillis, P. L. (2011). *The Big Four in China: Hegemony and Counter-hegemony in Development of Accounting Profession in China*. Macquarie University.
- [20] Gioia, D. A., & Pitre, E. (1990). Multiparadigm Perspectives on Theory Building. *Academy of Management Review*, 15 (4), 584–602. <https://doi.org/10.5465/AMR.1990.4310758>.
- [21] Goddard, A. (2005). Reform as regulation - accounting, governance and accountability in UK local government. *Journal of Accounting & Organizational Change*, 1 (1), 27–44. <https://doi.org/10.1108/18325910510635272>.
- [22] Gramsci, A. (1971). *Selections From Prison Notebooks*. (Q. Hoare & G. N. Smith, Eds.) (First Edit). Lawrence & Wishart, London and International Publishers, New York. Retrieved from www.elecbook.com.
- [23] Jubas, K. (2010). Reading Antonio Gramsci as a Methodologist. *International Journal of Qualitative Methods*, 9 (2), 224–239. <https://doi.org/10.1177/160940691000900207>.
- [24] Kamayanti, A. (2011). Accounting or Accounting? Understanding Public Sector Accounting Reform in Indonesia. *Multiparadigm Accounting Journal*, 2 (3), 531–540.
- [25] Karim, A. G. (2011). Complexity of Local autonomy Issues in Indonesia. In A. G. Karim (Ed.), *Complexity of Local autonomy Issues in Indonesia* (Third, p. 402). Yogyakarta: Student Library.
- [26] Kehoe, B. K. (2003). The Whole Picture - The Gramscian Epistemology through the Praxis Prism. *Cork Online Law Review*, 11, 1–17. Retrieved from www.corkonlinelawreview.com.
- [27] Mahmudi. (2010). *Local financial Management*. Jakarta: Erlangga Publisher.
- [28] Mahmudi, & Mardiasmo. (2004) *Local Government Performance Measurement in Era of Local Autonomy: The Case of Sleman Regency Yogyakarta*. *Sociosciences*, 17 (1), 117–133.
- [29] Mantra, D. (2011). *Neoliberalism Hegemony and Discourse*. Bekasi: Mantra Press.
- [30] Mardiasmo. (2002). *Local autonomy & Financial Management*. Yogyakarta: Andi Offset.
- [31] Mardiasmo. (2006). Realization of Public Transparency and Accountability through Public Sector Accounting. *Journal of Government Accounting*, 2 (1), 1–17.
- [32] Martin, J. (1997). Hegemony and crisis of legitimacy in Gramsci. *History of Human Sciences*, 10 (1), 37–56. <https://doi.org/10.1177/095269519701000103>.
- [33] Marwata, & Alam, M. (2006). The interaction among governmental accounting changes in reform drivers: The case of Indonesian local government. *Journal of Accounting & Organizational Change*, 2 (2), 144–163. <https://doi.org/10.1108/18325910610675989>.
- [34] Mulgan, R. (2000). "Accountability": An Ever-Expanding Concept? *Public Administration*, 78 (3), 555–573.
- [35] Muttalib, M. A., & Khan, M. A. A. (2013). *Theory of Local Government*. (MIPI Team, Ed.) (Indonesia). Jakarta: Indonesian Government Science Society.
- [36] Nurkhamid, M. (2008). *Implementation of Government Institution Performance Measurement System Innovations*. *Government Accounting Journal*, 3 (1), 45–75.
- [37] Parker, L., & Gould, G. (1999). Changing public sector accountability: critiquing new directions. *Accounting Forum*, 23, 109–135. <https://doi.org/10.1111/1467-6303.00007>.
- [38] Prabowo, T. J. W., Leung, P., & Guthrie, J. (2013). New Public Financial Management in Indonesia (1992–2012): Confusion in Implementation. In *Seventh Asia Pacific Interdisciplinary Research in Accounting Conference* (pp. 1–28). Kobe, Japan: Asia Pacific Interdisciplinary Research in Accounting Conference.
- [39] Pramono, M. (2006). Track the Epistemological Base of Antonio Gramsci. In L. Santoso, Sunarto, & A. Q. Salale (Eds.), *Epistemology Left* (p. 352). Yogyakarta: Ar-Ruzz Media.
- [40] Rasyid, R. (2006). *The Implementation of Autonomy in Fuzzy Area*. Retrieved May 15, 2018, from www.m.merdeka.com.
- [41] Rasyid, R. (2016). *Law No 23/2014 Deflect Local autonomy Direction from 1999 Reform Agency*. Retrieved April 20, 2018, from www.apkasi.org.
- [42] Richardson, A. J. (1987). Accounting as a legitimating institution. *Accounting, Organizations and Society*, 12 (4), 341–355. [https://doi.org/10.1016/0361-3682\(87\)90023-7](https://doi.org/10.1016/0361-3682(87)90023-7).
- [43] Rupert, M. (2005). Reading Grams in this Era of Globalization Capitalism. *Critical Review of International Social and Political*

- Philosophy, 8 (4), 483–497.
<https://doi.org/10.1080/13698230500205060>.
- [44] Sarker, A. E. (2009). The new fashion for public accountability in developing countries: An analysis with particular reference to Bangladesh. *International Journal of Public Administration*, 32 (13), 1101–1123. <https://doi.org/10.1080/01900690903188826>.
- [45] Seabright, P. (1996). Accountability and decentralization in government: An incomplete contract model. *European Economic Review*, 40 (1 SPEC. ISS.), 61–89. [https://doi.org/10.1016/0014-2921\(95\)00055-0](https://doi.org/10.1016/0014-2921(95)00055-0).
- [46] Simon, R. (2004). Gramsci Political Ideas.(Kamdani & I. Baehaqi, Eds.). Yogyakarta: INSIST and Student Library.
- [47] Sinclair, A. (1995). the Chameleon of Accountability: Forms and Discourses. *Accounting Organizations and Society*, 20 (2), 219–237.
- [48] Skoufias, E., Narayan, A., Dasgupta, B., & Kaiser, K. (2011). Electoral Accountability, Fiscal Decentralization and Service Delivery in Indonesia (No. 5614). Policy Research Working Paper (Vol. 5614).
- [49] Solikin, A. (2006). Incorporation of Financial Statements and Performance Reports of Government Agencies: Developments and Problems. *Journal of Government Accounting*, 2 (2), 1–15.
- [50] Spence, C. (2009). Social accounting's emancipatory potential: A Gramscian critique. *Critical Perspectives on Accounting*, 20 (2), 205–227. <https://doi.org/10.1016/j.cpa.2007.06.003>.
- [51] Spence, C., Javier, F., & Carqués, H. (2006). The Hegemonic Contours of Social Accounting Literature. University of Dundee, Department of Accounting and Business Finance Research Seminar.
- [52] Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. *Academy of Management Review*, 20 (3), 571–610. <https://doi.org/10.5465/AMR.1995.9508080331>.
- [53] Sugiono, M. (2006). Antonio Gramsci's Criticism of Third World Development. Yogyakarta: Student Library.
- [54] The World Bank. (2001). Indonesia Country Financial Accountability Assessment. Retrieved from <http://documents.worldbank.org/curated/en/830471468268521365/Indonesia-Country-financial-accountability-assessment>.
- [55] The World Bank. (2005). Indonesia Local Government Financial Management: A measurement framework.
- [56] Tower, G. (1993). A Public Accountability Model of Accounting Regulation. *British Accounting Review*. <https://doi.org/10.1006/bare.1993.1006>.
- [57] Velayutham, S., & Perera, M. H. B. (2004). The Influence of Emotions and Culture on Accountability and Governance. *Corporate Governance*, 4 (1), 52–64.
- [58] Xu, L., Cortese, C., & Zhang, E. (2013). Exploring hegemonic change in China: A case of accounting evolution. *Asian Review of Accounting*, 21 (2), 113–127. <https://doi.org/10.1108/ARA-04-2012-0016>.
- [59] Yamamoto, H. (2003). New Public Management - Japan's Practice. IIPS Policy Paper 293E. <https://doi.org/10.1108/13620430410550754>.
- [60] Yusuf, A. M. (2014). Research Methods: Quantitative, Qualitative, and Combined Research (First Ed.). Jakarta: Group of Prenadamedia Publisher